

Registered Office :

1202, 12th Floor, Esperanza Building,
Next to Bank of Baroda, 198, Linking Road,
Bandra (W), Mumbai - 400 050. India
Tel. : 9819001811 www.sparcelectrex.com
Email : info@sparcelectrex.com / sparcelectrex@gmail.com
CIN:L31100MH1989PLC053467 GST NO.:27AAECS2631Q1ZY



Date: 14.11.2025

To,
The Bombay Stock Exchange Ltd
Corporate Relationship Dept,
1st Floor, New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, Mumbai – 400 001

Ref: BSE Scrip Code: 531370

Sub: Outcome of Board Meeting

Dear Sir/Madam,

In terms of Regulation 30 of SEBI (LODR) Regulations, 2015, this is to inform that the meeting of the Board of Directors of M/s. Sparc Electrex Limited was held today on 14th November, 2025 on Friday at the Registered office of the Company at 1202, 12th Floor, Esperanza Building, Next to Bank of Baroda, 198, Linking Road, Bandra (West), Mumbai - 400050 at 04.00 p.m. and concluded at around 05.55 p.m. The Board considered and approved as follows.

1. The Un-Audited Standalone Financial Results of the Company for the quarter and half year ended 30th September, 2025 along with Limited Review Report thereon pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Took note on compliances made under SEBI (LODR) Regulation, 2015 for the quarter ended 30th September, 2025.

Kindly acknowledge the Receipt.

Thanking You
Yours Faithfully
For Sparc Electrex Limited

Shobith Ganesh Hegde
(Managing Director)
DIN: 02211021
Place: Mumbai



Encl:

1. Standalone UFR for quarter and half year ended 30.09.2025 and LLR thereon.

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Sparc Electrex Limited

1. We have reviewed the accompanying statement of unaudited financial results of Sparc Electrex Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Motilal & Associates LLP

(a member firm of M A R C K S Network)

Chartered Accountants

ICAI FRN: 106584W/W100751



Rishabh Jain

(Partner)

ICAI MRN: 179547



Place: Mumbai

Date: 14th November 2025

UDIN: 25179547BMMBLX1022

SPARCS ELECTREX LIMITED

Regd. Off: 1202, Esperanza Building, Next to Bank of Baroda, Linking Road, Bandra (West), Mumbai - 400050

Email id: sparcelectrex@gmail.com | Website: www.sparcelectrex.com | Tel: 9819001811 | CIN: L72100MH1989PLC053467

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2025

(Rs. In Lakhs except EPS)

Particulars	Quarter ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	13.00	9.60	133.56	22.60	223.03	366.10
Other Income	44.78	-	-	44.78	-	-
TOTAL INCOME	57.78	9.60	133.56	67.38	223.03	366.10
EXPENSES						
Cost of Materials Consumed	51.62	19.25	-	70.87	-	137.22
Purchase of Stock in trade	-	-	80.07	-	184.16	346.85
Changes in Inventories of Finished goods, WIP & Stock in trade	-	-	26.24	-	(8.20)	(140.74)
Employee Benefit Expenses	2.42	2.57	1.07	4.99	1.62	7.71
Finance Cost	4.32	3.00	3.00	7.32	6.00	11.04
Depreciation and Amortization Expense (incl. reversal)	-	-	-	-	-	0.01
Other Expenses	4.28	50.42	21.41	54.70	32.11	156.06
TOTAL EXPENSES	62.64	75.24	131.79	137.88	215.69	518.14
Profit Before Exceptional Items and Tax	(4.86)	(65.65)	1.77	(70.50)	7.34	(152.04)
Exceptional Items	-	-	-	-	-	-
Profit / (Loss) Before Tax	(4.86)	(65.65)	1.77	(70.50)	7.34	(152.04)
Tax Expenses						
a) Current Tax	-	-	-	-	1.40	-
b) Deferred Tax	-	-	-	-	-	-
c) Short / (Excess) provision for tax of earlier years	-	-	-	-	-	-
Profit / (Loss) for the period from continuing operations	(4.86)	(65.65)	1.77	(70.50)	5.94	(152.04)
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
Profit/(loss) for the period	(4.86)	(65.65)	1.77	(70.50)	5.94	(152.04)
Other Comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income for the year	(4.86)	(65.65)	1.77	(70.50)	5.94	(152.04)
Earnings per equity share : (of Rs. 10/- each) (for the period/year): *						
a) Basic EPS (Rs.)	(0.05)	(0.65)	0.02	(0.56)	0.05	(1.52)
b) Diluted EPS (Rs.)	(0.02)	(0.34)	0.01	(0.36)	0.03	(0.78)
Number of Shares - Fully Paid Up	10,023,225	10,023,225	10,023,225	10,023,225	10,023,225	10,023,225
Number of Shares - Partly Paid Up	9,532,775	9,532,775	9,532,775	9,532,775	9,532,775	9,532,775
Percentage of Shareholding	100%	100%	100%	100%	100%	100%
Paid-up Equity Share Capital (FV of Rs. 10/- each) (incl. forfeited shares)	1,010.27	1,010.27	1,010.27	1,010.27	1,010.27	1,010.27
Partly Paid-up Equity Share Capital (FV of Rs. 10/- each) (incl. forfeited shares)	238.32	238.32	238.32	238.32	238.32	238.32

SEGMENT REPORT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

Particulars	Quarter ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
(a) Manufacturing of Electrical Tools & Service	13.00	9.60	65.02	22.60	104.45	232.12
(b) Trading	-	-	68.54	-	118.59	133.98
TOTAL INCOME	13.00	9.60	133.56	22.60	223.04	366.10
Segment results profit / (loss) before tax and interest						
(a) Manufacturing of Electrical Tools & Service	(38.62)	(9.65)	50.46	(48.27)	68.99	19.46
(b) Trading	-	-	(23.22)	-	(21.92)	3.31
TOTAL	(38.62)	(9.65)	27.24	(48.27)	47.07	22.77
Less : Finance Cost	4.32	3.00	-	7.32	0.00	11.04
Less : Other unallocable expenses	6.69	53.00	25.47	59.69	39.72	163.77
TOTAL	(49.63)	(65.65)	1.77	(115.28)	7.35	(152.04)
Add: Other unallocable income	44.78	-	-	44.78	-	-
Loss before exceptional items and tax	-	-	-	-	-	-
Add/(less): Exceptional items- income/(expenses)	-	-	-	-	-	-
Total profit/(loss) before tax	(4.86)	(65.65)	1.77	(70.50)	7.35	(152.04)
Segment Assets						
(a) Manufacturing of Electrical Tools & Service	140.57	230.48	207.81	140.57	207.81	269.95
(b) Trading	905.04	996.56	1,036.18	905.04	1,036.18	975.65
Total Segment Assets	1,045.61	1,227.04	1,243.99	1,045.61	1,243.99	1,245.60
Unallocable Assets	925.93	894.45	973.21	925.93	973.21	949.44
Total Assets	1,971.54	2,121.49	2,217.20	1,971.54	2,217.20	2,195.04
Segment Liabilities						
(a) Manufacturing of Electrical Tools & Service	178.62	176.76	55.36	178.62	55.36	158.76
(b) Trading	89.30	89.31	89.30	89.30	89.30	89.31
Total Segment Liability	267.92	266.07	144.66	267.92	144.66	248.06
Unallocable Liability	62.97	209.90	203.38	62.97	203.38	235.81
Total Liability	330.89	475.97	348.04	330.89	348.04	483.87
Capital Employed						
Capital Employed	1,640.65	1,645.52	1,869.16	1,640.65	1,869.16	1,711.17
Total Liability	1,971.54	2,121.49	2,217.20	1,971.54	2,217.20	2,195.04

***Not Annualised**

Notes :

- The above audited Financial results of the Company for the quarter and half year ended **30th September, 2025** have been reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meetings held on **14th November, 2025**.
- The aforesaid unaudited financial results for the quarter and half Year ended 30th September, 2025 have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of SEBI (Listing Obligation and disclosure Requirements) Regulations, 2015.
- The Company operates in Two segment as defined by IND AS 108. Segment Reporting for the reportable sengermt is attached with the result.
- The Figures for the last quarter of the previous year are the balancing figures between audited figures in respect of the entire financial year and the published year to date figures upto the third quarter of the previous year.
- The Limited Review of the above result for the quarter ended 30th September, 2025 has been carried out by the Auditor in accordance with Regulation 33 of the SEBI'S (LODR), Regulation, 2015.
- The Figures of the previous year and/or period(s) have been regrouped wherever necessary.

**By order of the Board of Directors
SPARC ELECTREX LTD**



Shobhit G Hegde

**Shobhit G Hegde
Managing Director
DIN: 02211021**

Place: Mumbai

Date: 14th November, 2025

SPARCS ELECTREX LIMITED

Regd. Off: 1202, Esperanza Building, Next to Bank of Baroda, Linking Road, Bandra (West), Mumbai - 400050
Email: sparcelectrex@gmail.com | www.sparcelectrex.com | Tel: 9819001811 | CIN:L72100MH1989PLC053467

Statement of Assets and Liabilities as on September 30, 2025

(Rs. In Lakhs)

Particulars	As at 30-September-25	As at 31-March-25
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	3.59	109.83
Financial Assets		
Investments	-	-
Other Financial Assets	-	-
Deferred Tax Assets	-	-
Other Non Current Assets	190.00	190.00
Total Non-current assets	193.59	299.83
Current assets		
Inventories	268.84	301.70
Financial Assets		
Trade Receivables	776.77	943.89
Cash and Cash Equivalents	60.48	91.61
Other Bank Balances	-	-
Loan	-	-
Other Financial Assets	27.87	27.90
Income Tax Assets (net)	9.33	7.82
Other Current Assets	634.66	522.30
Total current assets	1,777.95	1,895.21
Assets held for Sale	-	-
Total assets	1,971.54	2,195.04
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,963.55	1,963.55
Other Equity	1,035.52	1,106.03
Call Money Pending for Received	(1,358.42)	(1,358.42)
Total Equity	1,640.65	1,711.16
Liabilities		
Non-Current Liabilities		
Financial Liabilities	-	80.83
Deferred Tax Liabilities	-	-
Other Non Current Liabilities	-	-
Total Non Current Liabilities	-	80.83
Current liabilities		
Financial Liabilities		
Borrowings	14.74	15.22
Trade Payables	267.93	248.07
Other Financial Liabilities	48.22	82.66
Other Current Liabilities	-	57.10
Total Current Liabilities	330.89	403.05
Total Equity and Liabilities	1,971.54	2,195.04

By order of the Board of Directors
SPARC ELECTREX LTD



Shobhit G Hegde

Shobhit G Hegde
Managing Director
DIN: 02211021

Place: Mumbai
Date: 14th November, 2025

SPARCS ELECTREX LIMITED

Regd. Off: 1202, Esperanza Building, Next to Bank of Baroda, Linking Road, Bandra (West), Mumbai - 400050
Email: sparcelectrex@gmail.com | www.sparcelectrex.com | Tel: 9819001811 | CIN:L72100MH1989PLC053467

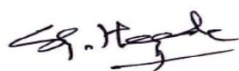
Statement of Cash flows for the Period ended September 30, 2025

(Rs. In Lakhs)

Particulars	As at 30.09.2025	As at 30.09.2024
Operating activities		
Profit Before Tax	(70.50)	7.34
Profit on Sale of Fixed Assets	44.78	-
Adjustments to reconcile profit before tax to net cash inflow		
Depreciation and amortisation	-	-
Interest Expenses	-	-
	(115.27)	7.34
Working capital adjustments :-		
(Increase) / Decrease in Trade and Other Receivables	167.13	(149.72)
(Increase) / Decrease in Inventories	32.86	(8.20)
(Increase) / Decrease in Loan	-	-
(Increase) / Decrease in Income Tax (Assets)	-	-
(Increase) / Decrease in Other Current Assets	(112.36)	(156.82)
(Increase) / Decrease in Other Financial Assets	0.03	-
Increase / (Decrease) in Trade and Other Payables	19.86	(2.14)
Increase / (Decrease) in Other Financial Liabilities	(34.44)	23.60
Increase / (Decrease) in Other Current Liabilities	(57.10)	(36.05)
Increase / (Decrease) in Current Tax Asset	(1.51)	-
Cash generated from operations	(100.81)	(321.99)
Direct taxes paid (Net off Refund)	-	-
Net cash flow from operating activities	(100.81)	(321.99)
Investing activities		
(Purchase) / Sale of Property, Plant and Equipment	151.00	-
Interest received	-	-
Net cash flow used in investing activities	151.00	-
Financing activities		
Proceeds from Borrowings (Net)	(81.29)	0.36
Capital increase	-	236.79
Interest paid	-	-
Net cash flow from financing activities	(81.29)	237.15
Increase in cash and cash equivalents	(31.10)	(84.84)
Cash and cash equivalents at the beginning of the year	91.61	159.07
Cash and cash equivalents at the end of the Period	60.51	74.24

By order of the Board of Directors

SPARC ELECTREX LTD



Shobhit G Hegde
Managing Director
DIN: 02211021



Place: Mumbai

Date: 14th November, 2025