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

SPARC ELECTREX LIMITED

Date: 18.02.2026

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 and Regulation 33 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 **Wednesday, 18th February, 2026** 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 03.30 p.m. and concluded at around 05:50 p.m. The Board considered and approved as follows.

1. The Un-Audited Standalone Financial Results of the Company for the quarter and nine months ended 31st December, 2025 along with Limited Review Report thereon pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

2. Taken on record the resignation of Mr. Ashish Mishra from the post of Company Secretary & Compliance Officer of the Company w.e.f. 24th January, 2026.

3. Took note on compliances made under SEBI (LODR) Regulation, 2015 for the quarter ended 31st December, 2025.

Kindly acknowledge the Receipt.

Thanking You
Yours Faithfully
For Sparc Electrex Limited

SHOBITH GANESH HEGDE
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Date: 2026.02.18 20:34:18 +05'30'

SPARC ELECTREX LIMITED MUMBAI

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

Encl: 1. Standalone UFR for quarter and nine months ended 31.12.2025 and LLR thereon.

MOTILAL & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
(A MEMBER FIRM OF M A R C K S NETWORK)

Independent Auditor's Review Report On The Quarterly And Year To Date Unaudited Financial Results Of The Company Pursuant To The Regulation 33 Of 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 December 31, 2025 and year to date from April 01, 2025 to December 31, 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.

MOTILAL & ASSOCIATES LLP 106584W/W100751 CHARTERED ACCOUNTANT

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, 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 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to the fact that during the quarter ended December 31, 2025, the bank accounts of the Company were provisionally attached/frozen by the Income Tax Department under the provisions of section 226(3) of Income tax Act, 1961, pursuant to ongoing proceedings initiated by the tax authorities. As informed to us by the management, the Company has represented its case before the appropriate authorities and is in the process of seeking appropriate relief in the matter.

   The aforesaid action has impacted the Company's banking operations during the quarter and may affect its short-term liquidity position. However, based on the information and explanations provided to us, and pending final outcome of the matter, no adjustment has been made in the accompanying financial results in this regard. Our conclusion is not modified in respect of this matter

For **Motilal & Associates LLP**
(Formerly known as Motilal & Associates)
Chartered Accountants
ICAI FRN: 106584W/W100751

CA Rishabh M Jain
Partner
ICAI MRN: 179547

Place : Mumbai
Date : 18th February, 2026

UDIN: 26179547IUVGPU2761

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 NINE MONTH ENDED 31ST DECEMBER, 2025

(Rs. In Lakhs except EPS)

Particulars	Quarter ended			NINE MONTH Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	5.50	13.00	99.48	28.10	322.51	366.10
Other Income	-	44.78	-	44.78	-	-
TOTAL INCOME	**5.50**	**57.78**	**99.48**	**72.88**	**322.51**	**366.10**
EXPENSES						
Purchase of Stock in Trade	-	-	-	-	-	346.85
Cost of Materials Consumed	24.87	51.62	52.05	95.74	236.21	137.22
Changes in Inventories of Finished goods, WIP & Stock in trade	-	-	33.16	-	24.96	-140.74
Employee Benefit Expenses	0.93	2.42	1.30	5.92	2.92	7.71
Finance Cost	-	4.32	-	7.32	6.00	11.04
Depreciation and Amortization Expense (incl. reversal)	-	-	-	-	-	0.01
Other Expenses	77.00	4.28	4.95	131.70	37.06	156.06
TOTAL EXPENSES	**102.80**	**62.64**	**91.47**	**240.68**	**307.15**	**518.14**
Profit Before Exceptional Items and Tax	**(97.30)**	**(4.86)**	**8.02**	**(167.80)**	**15.36**	**(152.04)**
Exceptional Items	-	-	-			-
Profit / (Loss) Before Tax	**(97.30)**	**(4.86)**	**8.02**	**(167.80)**	**15.36**	**(152.04)**
Tax Expenses						
a) Current Tax	-	-	1.55	1.40	2.95	-
b) Deferred Tax	-	-	-	-	-	-
c) Short / (Excess) provision for tax of earlier years	-	-	-	-	-	-
Profit / (Loss) for the period from continuing operations	**(97.30)**	**(4.86)**	**6.47**	**(169.20)**	**12.41**	**(152.04)**
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
Profit/(loss) for the period	**(97.30)**	**(4.86)**	**6.47**	**(169.20)**	**12.41**	**(152.04)**
Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**	**-**
Total Comprehensive Income for the year	**(97.30)**	**(4.86)**	**6.47**	**(169.20)**	**12.41**	**(152.04)**
Earnings per equity share : (of Rs. 10/- each) (for the period/year): *						
a) Basic EPS (Rs.)	(0.97)	(0.05)	0.06	(1.69)	0.12	(1.52)
b) Diluted EPS (Rs.)	(0.50)	(0.02)	0.03	(0.87)	0.06	(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

***Not Annualised**

By order of the Board of Directors
SPARC ELECTREX LTD

SHOBITH GANESH HEGDE
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Date: 2026.02.18 20:33:39 +05'30'

SPARC ELECTREX LIMITED MUMBAI

Shobhit G Hegde
Managing Director
DIN: 02211021

Place: Mumbai
Date: 18th February, 2026

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

SEGMENT REPORT FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER,2025

(Rs. In Lakhs except EPS)

Particulars	Quarter ended			Nine Month Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment revenue						
(a) Manfacturing of Electrical Tools & Service	5.50	13.00	44.04	18.50	112.67	232.12
(b) Trading	-	-	55.44	-	209.26	133.98
TOTAL INCOME	**5.50**	**13.00**	**99.48**	**18.50**	**321.93**	**366.10**
Segment results profit / (loss) before tax and interest						
(a) Manfacturing of Electrical Tools & Service	-19.37	-38.62	12.52	-57.99	47.53	19.46
(b) Trading	-	-	1.74	-	28.63	3.31
TOTAL	**(19.37)**	**(38.62)**	**14.27**	**(57.99)**	**76.16**	**22.77**
Less : Finance Cost	-	4.32	-	4.32	-	11.04
Less : Other unallocable expenses	77.93	6.69	6.26	84.62	56.28	163.77
TOTAL	**(97.30)**	**(49.63)**	**8.00**	**(146.93)**	**19.89**	**(152.04)**
Add: Other unallocable income	-	44.78	-	44.78	1.35	-
Loss before exceptional items and tax	-	-	-	-	-	-
Add/(less): Exceptional items- income/(expenses)	-	-	-	-	-	-
Total profit/(loss) before tax	**(97.30)**	**(4.86)**	**8.00**	**(102.15)**	**21.24**	**(152.04)**
Segment Assets						
(a) Manfacturing of Electrical Tools & Service	117.67	140.57	505.27	117.67	505.27	269.95
(b) Trading	830.05	905.04	882.29	830.05	882.29	975.65
Total Segment Assets	**947.72**	**1,045.61**	**1,387.56**	**947.72**	**1,387.56**	**1,245.60**
Unallocable Assets	609.48	925.93	895.04	609.48	895.04	949.44
Total Assets	**1,557.20**	**1,971.54**	**2,282.60**	**1,557.20**	**2,282.60**	**2,195.04**
Segment Liabilities						
(a) Manfacturing of Electrical Tools & Service	-	178.62	89.31	-	89.31	158.76
(b) Trading	-	89.30	83.84	-	83.84	89.31
Total Segment Liability	**-**	**267.92**	**173.15**	**-**	**173.15**	**248.07**
Unallocable Liability	13.64	62.97	233.84	13.64	233.84	235.81
Total Liability	**13.64**	**330.89**	**406.99**	**13.64**	**406.99**	**483.88**
Capital Employed						
Capital Employed	1,543.56	1,640.65	1,875.61	1,543.56	1,875.61	1,711.16
Total Liability	**1,557.20**	**1,971.54**	**2,282.60**	**1,557.20**	**2,282.60**	**2,195.04**

***Not Annualised**

Notes :

1. The above audited Financial results of the Company for the quarter and Nine Month ended **31st December, 2025** have been reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meetings held on **18th February, 2025.**

2. The aforesaid unaudited financial results for the quarter and Nine Month ended **31st December, 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.

3. The Company operates in Two segment as defined by IND AS 108. Segment Reporting for the reportable sengemnt is attached with the result.

4. 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.

5. The Limited Review of the above result for the Nine Month ended **31st December, 2025** has been carried out by the Auditor in accordance with Regulation 33 of the SEBI'S (LODR), Regulation, 2015.

6. 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

SPARC ELECTREX LIMITED MUMBAI

SHOBITH GANESH HEGDE

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Shobhit G Hegde
Managing Director
DIN: 02211021

Place: Mumbai
Date: 18th February, 2026