Registered Office:
B-307, Hind Saurashtra Industrial Estate,
Sir M. V. Road, Nr. Mittal Estate, J B Nagar,
Marol, Andheri (East), Mumbai - 400059,
Tel: 9819001811 | www.sparcelectrex.in
Email: spacrelectrex@gmail.com
CIN: L31100MH1989PLC053467 | GST: 27AAECS2631Q1ZY

14th August, 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: SPAR | 531370
Sub: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015

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 August, 2026** on Friday at the Registered office of the Company at **03.30 p.m**. and concluded at around **05.20 p.m.** The Board considered and approved as follows.

1. The Un-audited Standalone Financial Results of the Company for the quarter ended 30th June, 2026 along with Limited Review Report thereon pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

2. Recommended to the members the appointment of Mr. Ravikumar Byrapatna Channappa (DIN: 06595061) who retires by rotation and being eligible, have offered himself for re-appointment at the ensuing 37th AGM in terms of Section 152(6) of the Companies Act, 2013.

3. Approved and taken on records Secretarial Audit Report for financial year ended 31.03.2026 issued M/s. Madhuri J. Bohra & Associates (COP No:20329), Practicing Company Secretary in terms of Section 204 of the Companies Act, 2013.

4. Approved and adopted the Director's Report for F.Y. ended 2025-26 along with all annexure thereto and Notice of 37th Annual General Meeting of the Company.

5. Took note on compliances made under SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015 for the quarter ended 30th June, 2026.

6. Appointed M/s. Pankaj Trivedi & Co. (COP: 15301), Practicing Company Secretary, as a Scrutinizer for monitoring E-voting and voting at the 37th Annual General Meeting through OAVM in fair and transparent manner.

7. Fixed the dates for the closing of Register of Members and Transfer Books from **23rd September, 2026 to 30th September, 2026** (both days inclusive) in connection with the 37th Annual General Meeting of the Company pursuant to section 91 of the Companies Act, 2013 and Regulation 42 of the SEBI (LODR) Regulations, 2015.

8. Fixed the day, date, time, venue and calendar of events for the 37th Annual General Meeting of the Company to be held on **30th September, 2026 at 01.30 p.m. through VC/OAVM**.

Registered Office:
B-307, Hind Saurashtra Industrial Estate,
Sir M. V. Road, Nr. Mittal Estate, J B Nagar,
Marol, Andheri (East), Mumbai - 400059,
Tel: 9819001811 | www.sparcelectrex.in
Email: spacrelectrex@gmail.com
CIN: L31100MH1989PLC053467 | GST: 27AAECS2631Q1ZY

The approved Calendar of events are as follows for ensuing AGM:

Sr. No.	Particulars	Date
1.	Date on which consent is given by the scrutinizer to act as scrutinizer	Friday, 07/08/2026
2.	Date of Board resolution authorizing one of the functional Directors / Company Secretary to be responsible for the entire poll process.	Friday, 14/08/2026
3.	Date of appointment of scrutinizer	Friday, 14/08/2026
4.	Benpos Date for Sending Notice to shareholders	Friday, 28/08/2026
5	Last date of completion of dispatch of Notice of Annual General Meeting	On or before 08/09/2026
6.	Last date for Newspaper publication for details of E-Voting and AGM notice dispatch	On or before 09/09/2026
7.	Cut-off Date for determining list of Members for E-voting (7 days prior to date of AGM/EGM)	Wednesday, 23/09/2026
8.	Period for which E-voting facility is available and open to Members of the Company	Start Date: 27/09/2026 Start Time: 09.00 A.M. IST End Date: 29/09/2026 End Time: 05.00P.M. IST
9.	Date, time, place (deemed venue registered office) and Mode (VC-OAVM) of the Annual General Meeting	Wednesday, 30/09/2026 at 01.30 p.m. through VC-OAVM
10.	Submission of the Report by the Scrutinizer	On or before 02/10/2026
11.	Date of declaration of the result by the Chairman	On or before 02/10/2026
12.	Date of handing over the E-voting register and other related papers to the Chairman.	On or before 02/10/2026

Kindly acknowledge the Receipt.

Thanking You.
Yours Faithfully,
For Sparc Electrex Limited

SHOBITH GANESH HEGDE
Digitally signed by SHOBITH GANESH HEGDE
Date: 2026.08.14 17:44:51 +05'30'

SPARC ELECTREX LIMITED MUMBAI

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

Encl:
1. Standalone UFR for quarter ended 30.06.2026 and LLR thereon.
2. Notice of Book Closure for the 37th AGM pursuant to Reg 42 of Listing Regulations, 2015.
3. Calendar of Events for the 37th AGM.

Independent Auditor's Limited Review Report on the Quarterly 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 30th June, 2026 (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.

Basis for Qualified Conclusion

4) Due to possible effects of the following matters, we had given qualified opinion for the Annual Financial Results for the Year ended 31st March, 2026,

   a) As stated in Expenses (Cost of Material Consumed and Changes in Inventories of Finished goods, Work in progress and Stock in trade) in the Annual Financial Results for Financial Year 2025-26, the Company has written off a Rs. 231.47 Lakhs of inventory and created a ECL Provision for Stock amounted to Rs. 75

Lakhs during the year. However, the management has not provided any valuation reports or other supporting documents to substantiate the basis for such write-offs. In the absence of sufficient appropriate audit evidence regarding the valuation and recoverability of such inventory, we are unable to comment on the appropriateness of such write-offs and any consequential adjustments that may be required to the financial statements in this regard.

b) Further, in the Audited Financial Results of F.Y. 2025-26, Trade Receivables of Rs. 48.16 lakhs were written back during the year. The Company has not provided adequate reasons, supporting documentation, or evidence of legal remedies undertaken for such write-offs. Further, balance confirmations from the respective debtors confirming such balances and write-offs have not been provided to us.

c) Furthermore, in the Audited Financial Results of F.Y. 2025-26, Trade Payables of Rs. 99.09 lakhs were written off during the year. The Company has not provided adequate reasons, supporting documentation, or evidence undertaken for such write-offs. Further, balance confirmations from the respective creditors confirming such balances and write-offs have not been provided to us.

The matters remain unresolved as at 30th June, 2026 and the Management has continued to be unable to provide satisfactory supporting evidence substantiating the appropriateness, completeness and measurement of the aforesaid balances.

Consequently, we are unable to obtain sufficient appropriate review evidence, regarding the validity, recoverability/payability, and completeness of such balances written off, we are unable to determine whether such write-offs are appropriate and whether any further adjustments are required to the accompanying financial results in this regard for the quarter ended 30th June, 2026.

Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matter described in the Basis for Qualified Conclusion paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5) We draw attention to **Note 07 of Quarterly Financial Results,** the Company's bank account has been frozen by the Income Tax Department due to non-payment of outstanding income tax demands. 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 : 14th August, 2026

UDIN : 26179547LLGOOT2777

SPARC ELECTREX LTD

Regd. Off: B-307, Hind Saurashtra Industrial Estate, Sir M. V. Road, Nr. Mittal Estate, J B Nagar, Marol, Andheri (East), Mumbai - 400059, Maharashtra, India | L31100MH1989PLC053467

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED 30TH JUNE, 2026

(Amt in Lakhs except EPS)

Particulars	Quarter ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
Revenue from Operations	-	0.19	9.60	28.29
Other Income	-	-	-	44.78
TOTAL INCOME	**-**	**0.19**	**9.60**	**73.07**
EXPENSES				
Cost of Materials Consumed	-	132.31	19.25	132.31
Purchase of Stock in trade	-	-44.45	-	51.29
Changes in Inventories of Finished goods, WIP & Stock in trade	-	153.47	-	153.47
Employee Benefit Expenses	-	0.04	2.57	5.96
Finance Cost	-	-	3.00	7.32
Depreciation and Amortization Expense (incl. reversal)	-	0.01	-	0.01
Other Expenses	5.14	37.19	50.42	168.89
TOTAL EXPENSES	**5.14**	**278.57**	**75.24**	**519.25**
Profit Before Exceptional Items and Tax	**(5.14)**	**(278.37)**	**(65.65)**	**(446.18)**
Exceptional Items	-	-	-	-
Profit / (Loss) Before Tax	**(5.14)**	**(278.37)**	**(65.65)**	**(446.18)**
Tax Expenses				
a) Current Tax	-	(1.40)	-	-
b) Deferred Tax	-	-	-	-
b) Short / (Excess) provision for tax of earlier years	-	-	-	-
Profit / (Loss) for the period from continuing operations	**(5.14)**	**(276.97)**	**(65.65)**	**(446.18)**
Profit/(loss) from discontinued operations	-	-	-	-
Tax expense of discontinued operations	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-
Profit/(loss) for the period	**(5.14)**	**(276.97)**	**(65.65)**	**(446.18)**
Other Comprehensive Income	**-**	**-**	**-**	**-**
Total Comprehensive Income for the year	**(5.14)**	**(276.97)**	**(65.65)**	**(446.18)**
EPS : (of Rs. 10/- each) (for the period/year): *				
a) Basic EPS (Rs.)	(0.05)	(2.76)	(0.65)	(4.45)
b) Diluted EPS (Rs.)	(0.03)	(1.42)	(0.34)	(2.28)
Number of Shares - Fully Paid	1,00,23,225	1,00,23,225	1,00,23,225	1,00,23,225
Number of Shares - Partly Paid (Rs. 2.5 Paid)	95,32,775	95,32,775	95,32,775	95,32,775
Percentage of Shareholding	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
Partly Paid-up Eq. Sh. Cap. (FV of Rs.10/- each) (incl. forfeited Shares)	238.32	238.32	238.32	238.32

***Not Annualised**

SHOBITH GANESH HEGDE

Digitally signed by SHOBITH GANESH HEGDE
Date: 2026.08.14 17:44:32 +05'30'

SPARC ELECTREX LIMITED MUMBAI

Notes :

1. The above **Standalone Unaudited Financial Results** of the Company for quarter ended **30th June, 2026** have been reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meetings held on **14th August, 2026.**

2. The aforesaid Unaudited financial results for the quarter ended **30th June, 2026** 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 (LODR) Regulations, 2015.

3.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.

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

5. The Limited Review of the above result for the quarter ended **30th June, 2026** 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.

7.The company's Bank account is freezed due to the non-payment of the outstanding income tax demands. The Income Tax Department has frozen the entity's bank account(s) on 24th November, 2025.

By order of the Board of Directors
SPARC ELECTREX LIMITED

SHOBITH GANESH HEGDE

Digitally signed by SHOBITH GANESH HEGDE
Date: 2026.08.14 17:44:08 +05'30'



Shobhit G Hegde
(Managing Director)
DIN-02211021

Place: Mumbai
Date: 14th August, 2026

SPARC ELECTREX LTD

Regd. Off: B-307, Hind Saurashtra Industrial Estate, Sir M. V. Road, Nr. Mittal Estate, J B Nagar, Marol, Andheri (East), Mumbai - 400059, Maharashtra, India | L31100MH1989PLC053467
Email id: sparcelectrex@gmail.com | Website: www.sparcelectrex.in | Tel: 9819001811

SEGMENT REPORT FOR THE QUARTER ENDED 30TH JUNE 2026

(Figures in Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1	**Segment revenue**				
	(a) Manfacturing of Electrical Tools & Service	-	-0.01	9.60	28.09
	(b) Trading	-	0.20	-	0.20
	TOTAL INCOME	**-**	**0.19**	**9.60**	**28.29**
2	**Segment results profit / (loss) before tax and interest**				
	(a) Manfacturing of Electrical Tools & Service	-	-87.87	-9.65	-155.51
	(b) Trading	-	-153.27	-	-153.27
	TOTAL	**-**	**(241.14)**	**(9.65)**	**(308.78)**
	Less : Finance Cost	-	0.00	3.00	7.32
	Less : Other unallocable expenses	5.14	37.24	53.00	174.86
	TOTAL	**(5.14)**	**(278.38)**	**(65.65)**	**(490.96)**
	Add: Other unallocable income	-	-	-	44.78
	Loss before exceptional items and tax	-	-	-	-
	Add/(less): Exceptional items- income/(expenses)	-	-	-	-
	Total profit/(loss) before tax	**(5.14)**	**(278.38)**	**(65.65)**	**(446.18)**
3	**Segment Assets**				
	(a) Manfacturing of Electrical Tools & Service	380.46	373.23	230.48	373.23
	(b) Trading	751.58	751.58	996.56	751.58
	Total Segment Assets	**1,132.04**	**1,124.80**	**1,227.04**	**1,124.80**
	Unallocable Assets	264.76	262.58	894.45	262.58
	Total Assets	**1,396.80**	**1,387.38**	**2,121.49**	**1,387.38**
4	**Segment Liabilities**				
	(a) Manfacturing of Electrical Tools & Service	28.49	33.86	176.76	33.86
	(b) Trading	9.07	9.07	89.31	9.07
	Total Segment Liability	**37.56**	**42.93**	**266.07**	**42.93**
	Unallocable Liability	99.40	79.47	209.90	79.47
	Total Liability	**136.96**	**122.40**	**475.97**	**122.40**
5	**Capital Employed**	1,259.84	1,264.98	1,645.52	1,264.98
	Capital Employed	**1,259.84**	**1,264.98**	**1,645.52**	**1,264.98**

By order of the Board of Directors
SPARC ELECTREX LIMITED

SHOBITH GANESH HEGDE
Digitally signed by SHOBITH GANESH HEGDE
Date: 2026.08.14 17:43:52 +05'30'

SPARC ELECTREX LIMITED MUMBAI

Shobhit G Hegde
(Managing Director)
DIN-02211021
Place: Mumbai
Date: 14th August, 2026

Registered Office:
B-307, Hind Saurashtra Industrial Estate,
Sir M. V. Road, Nr. Mittal Estate, J B Nagar,
Marol, Andheri (East), Mumbai - 400059,
Tel: 9819001811 | www.sparcelectrex.in
Email: spacrelectrex@gmail.com
CIN: L31100MH1989PLC053467 | GST: 27AAECS2631Q1ZY

14th August, 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: SPAR | 531370
Sub: Intimation of Book Closure pursuant to Section 91 of Companies Act, 2013 and Regulation 42 of the SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Notice is hereby given pursuant to Section 91 of the Companies Act, 2013 and Regulation 42 of the SEBI (LODR) Regulations, 2015 that the Register of Members and Share Transfer Books of the Company will remain closed from **23rd September, 2026 to 30th September, 2026** (both days inclusive) for the purpose of taking record of the shareholders for the ensuing 37th AGM of the Company to be held on **Wednesday, September 30, 2026 AT 01.30 P.M.** through OAVM/VC at deemed venue, the registered office of the Company.

The Board has also fixed **Wednesday, September 23, 2026** as the **cut-off date** for the purpose of ascertaining the names of the Shareholders holding shares either in physical / dematerialized form, who will be entitled to cast their votes electronically (Remote + Venue) in respect of the businesses to be transacted at the 37th AGM.

BSE Scrip Code	531370
ISIN	INE960B01015
Type of Security	Equity Share
Book Closure Date	23rd September, 2026 to 30th September, 2026 (both days inclusive)
Purpose	37th Annual General Meeting for F.Y. ended 2025-26
Date of AGM	30th September, 2026 at 01.30 p.m.

Kindly acknowledge the Receipt.

Thanking You.
Yours Faithfully,
For Sparc Electrex Limited

SHOBITH GANESH HEGDE
Digitally signed by SHOBITH GANESH HEGDE
Date: 2026.08.14 17:43:29 +05'30'

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

SPARC ELECTREX LIMITED MUMBAI

CC To,
M/s. MUFG Intime India Private Limited (RTA)
C 101, Embassy 247, L.B.S. Marg, Vikhroli (West), Mumbai - 400083

CC To,
The Manager
Central Depository Services (India) Ltd
Marathon Futurex, A-Wing, 25th Floor, NM Joshi Marg, Lower Parel, Mumbai - 400013

CC To,
The Manager
National Securities Depository Limited
3-7, 301, 401, 501, 601 and 701, Naman Chembers, G Block, Bandra Kurla Complex, Mumbai - 400051

Registered Office:
B-307, Hind Saurashtra Industrial Estate,
Sir M. V. Road, Nr. Mittal Estate, J B Nagar,
Marol, Andheri (East), Mumbai - 400059,
Tel: 9819001811 | www.sparcelectrex.in
Email: spacrelectrex@gmail.com
CIN: L31100MH1989PLC053467 | GST: 27AAECS2631Q1ZY

14th August, 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: SPAR | 531370
Sub: Calendar of Events for the 37th AGM of the Company for F.Y ended 2025-26

Dear Sir/Madam,

This to inform you that for the purpose of 37th AGM of the Company to be held on **30th September, 2026 at 01.30 p.m.** through VC/OAVM (at deemed venue: Registered Office), the Board of Directors at its meeting held on 14th August, 2026 have fixed the Calendar of Events as follows.

Sr. No.	Particulars	Date
1.	Date on which consent is given by the scrutinizer to act as scrutinizer	Friday, 07/08/2026
2.	Date of Board resolution authorizing one of the functional Directors / Company Secretary to be responsible for the entire poll process.	Friday, 14/08/2026
3.	Date of appointment of scrutinizer	Friday, 14/08/2026
4.	Benpos Date for Sending Notice to shareholders	Friday, 28/08/2026
5	Last date of completion of dispatch of Notice of Annual General Meeting	On or before 08/09/2026
6.	Last date for Newspaper publication for details of E-Voting and AGM notice dispatch	On or before 09/09/2026
7.	Cut-off Date for determining list of Members for E- voting (7 days prior to date of AGM/EGM)	Wednesday, 23/09/2026
8.	Period for which E-voting facility is available and open to Members of the Company	Start Date: 27/09/2026 Start Time: 09.00 A.M. IST End Date: 29/09/2026 End Time: 05.00P.M. IST
9.	Date, time, place (deemed venue registered office) and Mode (VC-OAVM) of the Annual General Meeting	Wednesday, 30/09/2026 at 01.30 p.m. through VC-OAVM
10.	Submission of the Report by the Scrutinizer	On or before 02/10/2026
11.	Date of declaration of the result by the Chairman	On or before 02/10/2026
12.	Date of handing over the E-voting register and other related papers to the Chairman.	On or before 02/10/2026

Kindly acknowledge the Receipt.

Thanking You.
Yours Faithfully,
For Sparc Electrex Limited

SHOBITH GANESH HEGDE
Digitally signed by SHOBITH GANESH HEGDE
Date: 2026.08.14 17:43:05 +05'30'

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

SPARC ELECTREX LIMITED MUMBAI

CC To,
M/s. MUFG Intime India Pvt Ltd - (RTA)
C 101, Embassy 247, L.B.S. Marg, Vikhroli (West), Mumbai - 400083

CC To,
The Manager
Central Depository Services (India) Ltd
Marathon Futurex, A-Wing, 25th Floor, NM Joshi Marg, Lower Parel, Mumbai - 400013

CC To,
The Manager
National Securities Depository Limited
3-7, 301, 401, 501, 601 and 701, Naman Chembers, G Block, BKC, Mumbai - 400051