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: 30.05.2025

To,
The Bombay Stock Exchange Ltd
Corporate Relationship Dept,
1st Floor, New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, Mumbai – 400001.

Ref: BSE Scrip Code: 531370
Sub: Outcome of the Board Meeting pursuant to Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 ("Listing Regulations")

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 **30th May, 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 09.05 p.m. The Board considered and approved as follows.

1. Standalone Audited Standalone Financial Results for the quarter and financial year ended 31st March, 2025 along with the Auditors Report thereon and declaration of un-modified opinion pursuant to Regulation 33(3)(d) of the Listing Regulations.

2. Annual Secretarial Compliance Report issued by M/s. Madhuri J. Bohra & Associates (COP No: 20329) for F.Y. 2024-25 pursuant to Regulation 24A of Listing Regulations, 2015.

3. Took the note on compliance done for the quarter and financial year ended 31.03.2025 under SEBI (LODR), Regulations, 2015 as amended.

4. Forfeiture of outstanding 95,32,775 partly paid-up equity shares *(Face value of Rs.10/- and paid-up value of Rs.2.50/- each)* partly paid-up equity shares issued on rights basis, on which balance call money has not been received by the Company from the holders of partly paid-up equity shares.

Request you to kindly take the same on your records.

Thanking You
Yours Faithfully
For Sparc Electrex Limited

SHOBITH GANESH HEGDE

Digitally signed by SHOBITH GANESH HEGDE
DN: c=IN, postalCode=400050, st=MAHARASHTRA, street=MUMBAI, l=MUMBAI, o=Personal, serialNumber=45cf5db0803483e745cdb59aa5927d28afcb961fb420b129894fbbaa4641a2262, pseudonym=6fc0668fb6254966994f11359630cb8, 2.5.4.20=8fe2844a1b865b1db285909e2794ee22264e4e551294e2f9115c7aae2be02ad44, email=SHOBITHEGDE@HOTMAIL.COM, cn=SHOBITH GANESH HEGDE
Date: 2025.05.30 21:13:14 +05'30'

SPARC ELECTREX LIMITED MUMBAI

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

Encl:
1. AFR and Auditors Report thereon
2. Declaration under Regn 33(3)(d)

INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS

SPARC ELECTREX LIMITED

Opinion

We have audited the accompanying quarterly financial results of **SPARC ELECTREX LIMITED** *(Formerly known as Sparc Systems Limited)* ("the Company") for the quarter ended March 31, 2025, and year to date result for the period from 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

2. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

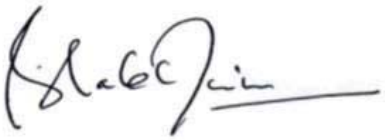


Other Matters:

1. The annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2025 on which we have issued an unmodified audit opinion vide our report dated May 30th, 2025.

2. The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the year to date figures up to the third quarter of the current financial year which were subjected to limited review.

For Motilal & Associates LLP
(A member firm of M A R C K S Network)
Chartered Accountants
ICAI FRN: 106584W/W100751





CA Rishabh M Jain
Partner
ICAI MRN: 179547

Place: Mumbai
Date: 30th May, 2025

UDIN: 25179547BMMBGF1389

SPARC 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 AUDITED FINANCIAL RESULTS FOR YEAR ENDED 31ST MARCH, 2025

Particulars	Quarter ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	43.59	99.48	417.03	366.10	738.97
Other Income	-	-	-	-	1.35
TOTAL INCOME	**43.59**	**99.48**	**417.03**	**366.10**	**740.32**
EXPENSES					
Cost of Materials Consumed	137.22	-	(219.82)	137.22	(219.82)
Purchase of Stock in trade	110.64	52.06	491.01	346.85	747.04
Changes in Inventories of Finished goods, WIP and Stock in trade	(165.70)	33.16	79.79	(140.74)	70.42
Employee Benefit Expenses	4.79	1.30	4.67	7.71	9.33
Finance Cost	5.04	-	15.18	11.04	15.18
Depreciation and Amortization Expense (incl. reversal)	0.01	-	0.01	0.01	0.01
Other Expenses	119.00	4.95	25.38	156.06	76.10
TOTAL EXPENSES	**210.99**	**91.47**	**396.21**	**518.14**	**698.25**
Profit Before Exceptional Items and Tax	**(167.40)**	**8.02**	**20.82**	**(152.04)**	**42.06**
Exceptional Items	-	-	-	-	-
Profit / (Loss) Before Tax	**(167.40)**	**8.02**	**20.82**	**(152.04)**	**42.06**
Tax Expenses					
a) Current Tax	-2.95	1.55	6.79	-	10.59
b) Deferred Tax	-	-	0.15	-	0.15
c) Short / (Excess) provision for tax of earlier years	-		21.54	-	21.54
	(2.95)	**1.55**	**28.48**	**-**	**32.28**
Profit / (Loss) for the period from continuing operations	**(164.45)**	**6.47**	**(7.66)**	**(152.04)**	**9.78**
Profit/(loss) from discontinued operations	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-
Profit/(loss) for the period	**(164.45)**	**6.47**	**(7.66)**	**(152.04)**	**9.78**
Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**
Total Comprehensive Income for the year	**(164.45)**	**6.47**	**(7.66)**	**(152.04)**	**9.78**
Earnings per equity share : (of Rs. 10/- each) (for the period/year): *					
a) Basic EPS (Rs.)	(1.64)	0.06	(0.09)	(1.52)	0.12
b) Diluted EPS (Rs.)	(0.84)	0.03	(0.04)	(0.78)	0.05
Number of Shares - Fully Paid Up	10,023,225	10,023,225	8,474,267	10,023,225	8,474,267
Number of Shares - Partially Paid-up	9,532,775	9,532,775	11,081,733	9,532,775	11,081,733
Percentage of Shareholding	100%	100%	100%	100%	100%
Paid-up Equity Share Capital (FV of Rs. 10/- each) (incl. forfeited shares)	1,010.27	1,010.27	855.38	1,010.27	855.38
Partially Paid-up Equity Share Capital (FV of Rs. 10/- each)	238.32	238.32	277.04	238.32	277.04

***Not Annualised**

Notes :

1. The above audited Financial results of the Company for year ended 31st March, 2025 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meetings held on 30th May, 2025.

2. The aforesaid Audited financial results for the Year ended 31st March, 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 segment is attached with the result.

4. The Figures of the previous year and/or period(s) have been regrouped wherever necessary.

5. The above Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (LODR) Regulations, 2015 are available on the Stock Exchange website (www.bseindia.com) and on the Company's website (www.sparcelectrex.com).

By order of the Board of Directors
SPARC ELECTREX LTD

SHOBITH GANESH HEGDE

Shobhit G Hegde
(Managing Director)
DIN-02211021

Place: Mumbai
Date: 30th May, 2025

SPARC 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 YEAR ENDED 31ST MATCH,2025

Sr. No.	Particulars	Quarter ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	**Segment revenue**					
	(a) Manfacturing of Electrical Tools & Service	83.63	44.04	90.20	232.12	202.87
	(b) Trading	-40.05	55.44	326.83	133.98	536.09
	TOTAL INCOME	**43.57**	**99.48**	**417.04**	**366.10**	**738.97**
2	**Segment results profit / (loss) before tax & interest**					
	(a) Manfacturing of Electrical Tools & Service	-62.05	12.52	66.59	19.46	114.12
	(b) Trading	23.49	1.74	-1.43	3.31	27.20
	TOTAL	**(38.56)**	**14.26**	**65.16**	**22.77**	**141.33**
	Less : Finance Cost	11.04	-	15.18	11.04	15.18
	Less : Other unallocable expenses	117.79	6.26	29.16	163.77	85.44
	TOTAL	**(167.40)**	**8.01**	**20.83**	**(152.04)**	**40.71**
	Add: Other unallocable income	-	1.35	-	-	1.35
	Loss before exceptional items and tax	-	-	-	-	-
	Add/(less): Exceptional items- income/(expenses)	-	-	-	-	-
	Total profit/(loss) before tax	**(167.40)**	**9.36**	**20.83**	**(152.04)**	**42.06**
3	**Segment Assets**					
	(a) Manfacturing of Electrical Tools & Service	269.95	505.27	524.45	269.95	524.45
	(b) Trading	975.65	882.29	723.59	975.65	723.59
	Total Segment Assets	**1,245.60**	**1,387.56**	**1,248.05**	**1,245.60**	**1,248.05**
	Unallocable Assets	949.44	895.04	739.23	949.44	739.23
	Total Assets	**2,195.05**	**2,282.60**	**1,987.27**	**2,195.05**	**1,987.27**
4	**Segment Liabilities**					
	(a) Manfacturing of Electrical Tools & Service	158.76	83.84	57.50	158.76	57.50
	(b) Trading	89.31	89.31	89.31	89.31	89.31
	Total Segment Liability	**248.06**	**173.15**	**146.80**	**248.06**	**146.80**
	Unallocable Liability	235.81	233.84	214.05	235.81	214.05
	Total Liability	**483.87**	**406.99**	**360.86**	**483.87**	**360.86**
5	**Capital Employed**					
	Capital Employed	**1,711.17**	**1,875.61**	**1,626.42**	**1,711.17**	**1,626.42**

By order of the Board of Directors
FOR SPARC ELECTREX LTD

SHOBITH GANESH HEGDE

SPARC ELECTREX LIMITED MUMBAI

Shobhit G Hegde
(Managing Director)
DIN-02211021

Place: Mumbai
Date: 30.05.2025

SPARC ELECTREX LIMITED

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Statement of Assets and Liabilities as on 31.03.2025

Particulars	As at 31-March-25	As at 31-March-24
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	109.83	109.83
Financial Assets		
Investments	-	-
Other Financial Assets	-	-
Deferred Tax Assets	-	-
Other Non Current Assets	190.00	190.00
Total Non-current assets	**299.83**	**299.83**
Current assets		
Inventories	301.70	298.18
Financial Assets		
Trade Receivables	943.89	949.87
Cash and Cash Equivalents	91.61	159.07
Other Bank Balances	-	-
Loan	-	-
Other Financial Assets	27.90	27.90
Income Tax Assets (net)	7.82	7.82
Other Current Assets	522.30	244.62
Total current assets	**1,895.21**	**1,687.45**
Assets held for Sale	-	-
Total assets	**2,195.04**	**1,987.28**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,963.55	1,963.55
Other Equity	1,106.03	1,258.08
Call Money Pending for Received	1,358.42	1,595.21
Total Equity	**1,711.16**	**1,626.42**
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	80.83	85.80
Deferred Tax Liabilities	-	-
Other Non Current Liabilities	-	-
Total Non Current Liabilities	**80.83**	**85.80**
Current liabilities		
Financial Liabilities		
Borrowings	15.22	14.04
Trade Payables	248.07	146.80
Other Financial Liabilities	82.66	78.18
Other Current Liabilities	57.10	36.05
Total Current Liabilities	**403.05**	**275.07**
Total Equity and Liabilities	**2,195.04**	**1,987.28**

By order of the Board of Directors
FOR SPARC ELECTREX LTD

SHOBITH GANESH HEGDE

SPARC ELECTREX LIMITED MUMBAI

Shobhit G Hegde
(Managing Director)
DIN-02211021

Place: Mumbai
Date: 30.05.2025

SPARC ELECTREX LIMITED

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Statement of Cash flows for the Year ended March 31, 2025

(Amt in Lacs)

Particulars	As at 31.03.2024	As at 31.03.2023
Operating activities		
Profit Before Tax	(152.04)	42.06
Adjustments to reconcile profit before tax to net cash inflow		
Depreciation and amortisation	0.01	0.01
Interest Income	-	(1.35)
Interest Paid	11.04	15.18
Sundry Balance Written Back	-	-
Profit on sale of fixed assets	-	-
Provision for Bad Debts	-	-
	(140.99)	55.90
Working capital adjustments :-		
(Increase) / Decrease in Trade and Other Receivables	5.98	(585.07)
(Increase) / Decrease in Inventories	(3.53)	(149.40)
(Increase) / Decrease in Loan	-	-
(Increase) / Decrease in Other Current Assets	(277.68)	(129.05)
(Increase) / Decrease in Other Non Current Assets	-	-
(Increase) / Decrease in Other Financial Assets	-	0.22
Increase / (Decrease) in Trade and Other Payables	101.26	(96.81)
Increase / (Decrease) in Other Financial Liabilities	4.48	12.14
Increase / (Decrease) in Other Current Liabilities	21.07	0.60
Increase / (Decrease) in Current Tax Asset	-	-
Cash generated from operations	**(289.40)**	**(891.48)**
Direct taxes paid (Net off Refund)	-	-
Net cash flow from operating activities	**(289.40)**	**(891.48)**
Investing activities		
Purchase of Property, Plant and Equipment	-	-
Sale of Property	-	-
Interest received	-	1.35
Net cash flow used in investing activities	**-**	**1.35**
Financing activities		
Proceeds from Borrowings (Net)	(3.80)	(151.77)
Proceds From Eq. Share Capital	236.79	1,191.52
Interest paid	(11.04)	(15.18)
Net cash flow from financing activities	**221.95**	**1,024.58**
Increase in cash and cash equivalents	**(67.46)**	**134.45**
Cash and cash equivalents at the beginning of the year	159.07	24.62
Cash and cash equivalents at the end of the year	**91.61**	**159.07**

By order of the Board of Directors
FOR SPARC ELECTREX LTD

SHOBITH GANESH HEGDE

SPARC ELECTREX LIMITED MUMBAI

Shobhit G Hegde
Managing Director
DIN-02211021

Place: Mumbai
Date: 30.05.2025

Registered Office :
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CIN:L31100MH1989PLC053467 GST NO.:27AAECS2631Q1ZY

SPARC ELECTREX LIMITED

Date: 30.05.2025

To,
The Bombay Stock Exchange Ltd
Corporate Relationship Dept,
1st Floor, New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, Mumbai – 400001.

Dear Sir/Madam,

Ref: BSE Scrip Code: 531370
Sub: Declaration pursuant to regulation 33(3)(d) of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015

I, Shobith Hegde (DIN: 02211021) Managing Director) and Chief Financial Officer of the Company, hereby declare that the Statutory Auditors of the Company, **M/s. Motilal & Associates.**, Chartered Accountants, (FRN: 106584W) have issued Unmodified Opinion on Standalone Audited Financial Results of the Company for the quarter & financial year ended 31st March, 2025.

Request you to kindly take the same on your records.

Thanking You
Yours Faithfully
For Sparc Electrex Limited

SHOBITH GANESH HEGDE

Digitally signed by SHOBITH GANESH HEGDE
DN: c=IN, postalCode=400050, st=MAHARASHTRA, street=MUMBAI, l=MUMBAI, o=Personal, serialNumber=43c76db0803483e745c5d59a5927d28af...

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

SPARC ELECTREX LIMITED MUMBAI