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 September, 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 September, 2026** on Saturday at the Registered office of the Company at **03.00 p.m**. and concluded at around **04.40 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, 2026 along with Limited Review Report thereon pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

2. Appointed Mrs. Kamini Niravkumar Joshi (DIN: 12039959) as an Additional Director (Non-Executive and Non-Independent) of the Company.

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

Kindly acknowledge the Receipt.

Thanking You.
Yours Faithfully,
For Sparc Electrex Limited

SHOBITH GANESH HEGDE
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Date: 2026.11.14 18:35:53 +05'30'

SPARC ELECTREX LIMITED MUMBAI

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

Encl:
1. Standalone UFR for quarter ended 30.09.2026 and LLR thereon.
2. Brief profile of Ms. Kamini Niravkumar Joshi (DIN: 12039959)

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 30th September, 2026 and year to date from 01st April, 2026 to 30th September, 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

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,

1) 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

MOTILAL & ASSOCIATES LLP
106584W/
W100751
CHARTERED ACCOUNTANT

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.

2) 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.

3) 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 September, 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 September, 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.

1) 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.

MOTILAL & ASSOCIATES LLP 106584W/W100751 CHARTERED ACCOUNTANT

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
(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 2026
UDIN : 26179547WUWDWW8825

SPARC ELECTREX LIMITED

Regd. Off: B-307, Hind Saurashtra Industrial Estate, Sir M. V. Road, Nr. Mittal Estate, J B Nagar, Marol, Andheri (East), Mumbai - 400059
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, 2026

(Rs. In Lakhs except EPS)

Particulars	Quarter ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	-	-	13.00	-	22.60	28.29
Other Income	-	-	44.78	-	44.78	44.78
TOTAL INCOME	**-**	**-**	**57.78**	**-**	**67.38**	**73.07**
EXPENSES						
Cost of Materials Consumed	-	-	51.62	-	70.87	132.31
Purchase of Stock in trade	-	-	-	-	-	51.29
Changes in Inventories of Finished goods, WIP & Stock in trade	-	-	-	-	-	153.47
Employee Benefit Expenses	-	-	2.42	-	4.99	5.96
Finance Cost	-	-	4.32	-	7.32	7.32
Depreciation and Amortization Expense (incl. reversal)	-	-	-	-	-	0.01
Other Expenses	2.91	5.14	4.28	8.05	54.70	168.89
TOTAL EXPENSES	**2.91**	**5.14**	**62.64**	**8.05**	**137.88**	**519.25**
Profit Before Exceptional Items and Tax	**(2.91)**	**(5.14)**	**(4.86)**	**(8.05)**	**(70.50)**	**(446.18)**
Exceptional Items	-	-	-	-	-	-
Profit / (Loss) Before Tax	**(2.91)**	**(5.14)**	**(4.86)**	**(8.05)**	**(70.50)**	**(446.18)**
Tax Expenses						
a) Current Tax	-	-	-	-	-	-
b) Deferred Tax	-	-	-	-	-	-
c) Short / (Excess) provision for tax of earlier years	-	-	-	-	-	-
Profit / (Loss) for the period from continuing operations	**(2.91)**	**(5.14)**	**(4.86)**	**(8.05)**	**(70.50)**	**(446.18)**
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
Profit/(loss) for the period	**(2.91)**	**(5.14)**	**(4.86)**	**(8.05)**	**(70.50)**	**(446.18)**
Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**	**-**
Total Comprehensive Income for the year	**(2.91)**	**(5.14)**	**(4.86)**	**(8.05)**	**(70.50)**	**(446.18)**
Earnings per equity share : (of Rs. 10/- each) (for the period/year): *						
a) Basic EPS (Rs.)	(0.02)	(0.05)	(0.05)	(0.06)	(0.56)	(4.45)
b) Diluted EPS (Rs.)	(0.02)	(0.03)	(0.02)	(0.06)	(0.36)	(2.28)
Number of Shares - Fully Paid Up	1,00,23,225	1,00,23,225	1,00,23,225	1,00,23,225	1,00,23,225	1,00,23,225
Number of Shares - Partly Paid Up	95,32,775	95,32,775	95,32,775	95,32,775	95,32,775	95,32,775
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

SHOBITH GANESH HEGDE

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SEGMENT REPORT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2026

Particulars	Quarter ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
(a) Manfacturing of Electrical Tools & Service	-	-	13.00	-	22.60	28.09
(b) Trading	-	-	-	-	-	0.20
TOTAL INCOME	**-**	**-**	**13.00**	**-**	**22.60**	**28.29**
Segment results profit / (loss) before tax and interest						
(a) Manfacturing of Electrical Tools & Service	-	-	(38.62)	-	(48.27)	(155.51)
(b) Trading	-	-	-	-	-	(153.27)
TOTAL	**-**	**-**	**(38.62)**	**-**	**(48.27)**	**(308.78)**
Less : Finance Cost	-	-	4.32	-	7.32	7.32
Less : Other unallocable expenses	2.91	5.14	6.70	8.05	59.69	174.86
TOTAL	**(2.91)**	**(5.14)**	**(49.64)**	**(8.05)**	**(115.28)**	**(490.96)**
Add: Other unallocable income	-	-	44.78	-	44.78	44.78
Loss before exceptional items and tax	-	-	-	-	-	-
Add/(less): Exceptional items- income/(expenses)	-	-	-	-	-	-
Total profit/(loss) before tax	**(2.91)**	**(5.14)**	**(4.86)**	**(8.05)**	**(70.50)**	**(446.18)**
Segment Assets						
(a) Manfacturing of Electrical Tools & Service	384.68	380.46	140.57	384.68	140.57	373.22
(b) Trading	751.58	751.58	905.04	751.58	905.04	751.58
Total Segment Assets	**1,136.26**	**1,132.04**	**1,045.61**	**1,136.26**	**1,045.61**	**1,124.80**
Unallocable Assets	243.89	264.76	925.93	243.89	925.93	262.58
Total Assets	**1,380.15**	**1,396.80**	**1,971.54**	**1,380.15**	**1,971.54**	**1,387.38**
Segment Liabilities						
(a) Manfacturing of Electrical Tools & Service	43.97	28.49	178.62	43.97	178.62	33.86
(b) Trading	9.07	9.07	89.30	9.07	89.30	9.07
Total Segment Liability	**53.04**	**37.56**	**267.92**	**53.04**	**267.92**	**42.93**
Unallocable Liability	70.18	99.40	62.97	70.18	62.97	79.47
Total Liability	**123.22**	**136.96**	**330.89**	**123.22**	**330.89**	**122.40**
Capital Employed						
Capital Employed	1,256.93	1,259.84	1,640.65	1,256.93	1,640.65	1,264.98

***Not Annualised**

Notes :

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

2. The aforesaid Unaudited Financial Results for the quarter and half Year ended **30th September, 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 (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 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 Results for the quarter and half year ended **30th September, 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 LTD

SPARC ELECTREX LIMITED MUMBAI

SHOBITH GANESH HEGDE

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Shobhit G Hegde
Managing Director
DIN: 02211021

Place: Mumbai
Date: 14th November, 2026

SPARC ELECTREX LIMITED

Regd. Off: B-307, Hind Saurashtra Industrial Estate, Sir M. V. Road, Nr. Mittal Estate, J B Nagar, Marol, Andheri (E), Mumbai - 400059
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Statement of Assets and Liabilities as on September 30, 2026

(Rs. In Lakhs)

Particulars	As at 30th Sept, 2026	As at 31st March, 2026
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	3.58	3.58
Financial Assets		
Investments	-	-
Other Financial Assets	-	-
Deffered Tax Assets	-	-
Other Non Current Assets	190.00	190.00
Total Non-current assets	**193.58**	**193.58**
Current assets		
Inventories	15.93	15.93
Financial Assets		
Trade Receivables	1,120.33	1,108.87
Cash and Cash Equivalents	27.78	24.77
Other Bank Balances	-	-
Loan	-	-
Other Financial Assets	-	27.87
Income Tax Assets (net)	9.33	9.33
Other Current Assets	13.20	7.03
Total current assets	**1,186.57**	**1,193.80**
Assets held for Sale	-	-
Total assets	**1,380.15**	**1,387.38**
EQUITY AND LIABILITIES		
Equity		
Equity Share Captial	1,963.55	1,963.55
Other Equity	651.80	659.85
Call Money Pending for Received	(1,358.42)	(1,358.42)
Total Equity	**1,256.93**	**1,264.98**
Liabilities		
Non-Current Liabilities		
Financial Liabilities	-	-
Deferred Tax Liabilities	-	-
Other Non Current Liabilities	-	-
Total Non Current Liabilities	**-**	**-**
Current liabilities		
Financial Liabilities		
Borrowings	21.95	11.95
Trade Payables	53.04	42.93
Other Financial Liabilities	48.23	63.36
Other Current Liabilities	-	4.16
Total Current Liabilities	**123.22**	**122.40**
Total Equity and Liabilities	**1,380.15**	**1,387.38**

By order of the Board of Directors
SPARC ELECTREX LTD

SPARC ELECTREX LIMITED MUMBAI

SHOBITH GANESH HEGDE

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Date: 2026.11.14 18:35:30 +05'30'

Shobhit G Hegde
Managing Director
DIN: 02211021

Place: Mumbai
Date: 14th November, 2026

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Statement of Cash flows for the Period ended September 30, 2026

(Rs. In Lakhs)

Particulars	As at 30.09.2026	As at 30.09.2025
Operating activities		
Profit Before Tax	(8.05)	(70.50)
Profit on Sale of Fixed Assets	-	44.78
Adjustments to reconcile profit before tax to net cash inflow		
Depreciation and amortisation	-	-
Interest Expenses	-	-
	(8.05)	**(115.28)**
Working capital adjustments :-		
(Increase) / Decrease in Trade and Other Receivables	(11.46)	167.13
(Increase) / Decrease in Inventories	-	32.86
(Increase) / Decrease in Loan	-	-
(Increase) / Decrease in Income Tax (Assets)	-	-
(Increase) / Decrease in Other Current Assets	(6.17)	(112.36)
(Increase) / Decrease in Other Financial Assets	27.87	0.03
Increase / (Decrease) in Trade and Other Payables	10.11	19.86
Increase / (Decrease) in Other Financial Liabilities	(15.13)	(34.44)
Increase / (Decrease) in Other Current Liabilities	(4.16)	(57.10)
Increase / (Decrease) in Current Tax Asset	-	(1.51)
Cash generated from operations	**(6.99)**	**(100.81)**
Direct taxes paid (Net off Refund)	-	-
Net cash flow from operating activities	**(6.99)**	**(100.81)**
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)	10.00	(81.29)
Capital increase	-	-
Interest paid	-	-
Net cash flow from financing activities	**10.00**	**(81.29)**
Increase in cash and cash equivalents	**3.01**	**(31.10)**
Cash and cash equivalents at the beginning of the year	24.77	91.61
Cash and cash equivalents at the end of the Period	**27.78**	**60.51**

By order of the Board of Directors
SPARC ELECTREX LTD

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SPARC ELECTREX LIMITED MUMBAI

Shobhit G Hegde
Managing Director
DIN: 02211021

Place: Mumbai
Date: 14th November, 2026