

**Date: 14.02.2025**

**To,**  
**The Bombay Stock Exchange Ltd**  
Corporate Relationship Dept.,  
1<sup>st</sup> 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 14<sup>th</sup> February, 2025 on Friday at the Registered office of the Company at 1202, 12<sup>th</sup> Floor, Esperanza Building, Next to Bank of Baroda, 198, Linking Road, Bandra (West), Mumbai - 400050 at 03.00 p.m. and concluded at around 07.05 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 31<sup>st</sup> December, 2024 along with Limited Review Report thereon pursuant to Regulation 33 of SEBI (LODR), Regulations, 2015, as amended.
2. Appointment of M/s. Madhuri J. Bohra & Associates (COP No: 20329) Practicing Company Secretary for conducting Secretarial Audit in terms of Section 204 of the Companies Act, 2013 and Audit under Regulation 24A of the SEBI (LODR) Regulations, 2015, as amended for F.Y. 2024-2025.
3. Took note on Compliance made by the Company under SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 for the quarter ended 31<sup>st</sup> December, 2024.

Kindly acknowledge the Receipt.

Thanking You  
Yours Faithfully

**For Sparc Electrex Limited**

**SHOBITH** Digitally signed by  
**GANESH** SHOBITH GANESH  
**HEGDE** HEGDE  
Date: 2025.02.14  
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**Shobith Ganesh Hegde**  
**(Managing Director)**  
**DIN: 02211021**  
**Place: Mumbai**




**Encl:**

1. UFR for quarter and Nine Months ended 31.12.2024 and LRR thereon.
2. Brief profile of Secretarial Auditor.



**MOTILAL &**  
**ASSOCIATES LLP**  
CHARTERED ACCOUNTANTS  
(A member firm of MARCKS Network)

**Motilal & Associates LLP**  
LLPIN: AAX-3175

 2<sup>nd</sup> Floor, Senior Estate, 7/C Parsi  
Panchayat Road, Andheri (East),  
Mumbai – 400069

 motilalassociates@gmail.com

**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, 2024 and year to date from April 01, 2024 to December 31, 2024 (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. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



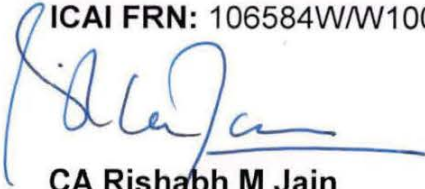
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the Circular, 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**



**CA Rishabh M Jain**

*Partner*

**ICAI MRN: 179547**



**Place:** Mumbai

**Date :** 14<sup>th</sup> February, 2025

**UDIN :** 25179547BMMBDY4534

# SPARCS ELECTREX LIMITED

Regd. Off: 1202, 12th Floor, Esperanza Building, Next to Bank of Baroda, 198, Linking Road, Bandra (W), Mumbai – 400050, MH, India  
Tel.: 9819001811 / 7272010159 | www.sparcelectrex.com | Email: sparcelectrex@gmail.com | CIN: L72100MH1989PLC053467

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024

(Rs. In Lakhs except EPS)

Particulars	Quarter ended			Nine Months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	99.48	133.56	142.99	322.51	321.93	738.97
Other Income	-	-	1.35	-	1.35	1.35
<b>TOTAL INCOME</b>	<b>99.48</b>	<b>133.56</b>	<b>144.34</b>	<b>322.51</b>	<b>323.28</b>	<b>740.32</b>
<b>EXPENSES</b>						
Cost of Materials Consumed	-	-	-	-	-	-219.82
Purchase of Stock in trade	52.05	80.07	82.46	236.21	256.03	747.04
Changes in Inventory of Finished goods, WIP & Stock in trade	33.16	26.24	33.22	24.96	-9.37	70.42
Employee Benefit Expenses	1.30	1.07	0.90	2.92	4.66	9.33
Finance Cost	-	3.00	-	6.00	-	15.18
Depreciation & Amortization expense (Incl. reversal)	-	-	-	-	-	0.01
Other Expenses	4.95	21.41	20.93	37.06	50.72	76.10
<b>TOTAL EXPENSES</b>	<b>91.47</b>	<b>131.79</b>	<b>137.51</b>	<b>307.15</b>	<b>302.04</b>	<b>698.25</b>
<b>Profit Before Exceptional Items and Tax</b>	<b>8.02</b>	<b>1.77</b>	<b>6.83</b>	<b>15.36</b>	<b>21.24</b>	<b>42.06</b>
Exceptional Items	-	-	-	-	-	-
<b>Profit / (Loss) Before Tax</b>	<b>8.02</b>	<b>1.77</b>	<b>6.83</b>	<b>15.36</b>	<b>21.24</b>	<b>42.06</b>
<b>Tax Expenses</b>						
a) Current Tax	1.55	-	-	2.95	3.80	10.59
b) Deferred Tax	-	-	-	-	-	0.15
c) Short / (Excess) provision for tax of earlier years	-	-	-	-	-	21.54
<b>Profit / (Loss) for the period from continuing operations</b>	<b>6.47</b>	<b>1.77</b>	<b>6.83</b>	<b>12.41</b>	<b>17.44</b>	<b>9.78</b>
<b>Profit/(loss) from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Tax expense of discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit/(loss) from Discontinued operations (after tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit/(loss) for the period</b>	<b>6.47</b>	<b>1.77</b>	<b>6.83</b>	<b>12.41</b>	<b>17.44</b>	<b>9.78</b>
<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the year</b>	<b>6.47</b>	<b>1.77</b>	<b>6.83</b>	<b>12.41</b>	<b>17.44</b>	<b>9.78</b>
<b>Earnings per equity share : (of Rs. 10/- each) (for the period/year): *</b>						
a) Basic EPS (Rs.)	0.06	0.02	0.09	0.12	0.24	0.11
b) Diluted EPS (Rs.)	0.03	0.01	0.03	0.06	0.09	0.05
<b>Number of Shares - Fully Paid Up</b>	<b>10,023,225</b>	<b>10,023,225</b>	<b>7,121,209</b>	<b>10,023,225</b>	<b>7,121,209</b>	<b>8,474,267</b>
<b>Number of Shares - Fully Paid Up - New</b>	<b>9,532,775</b>	<b>9,532,775</b>	<b>12,434,791</b>	<b>9,532,775</b>	<b>12,434,791</b>	<b>11,081,733</b>
<b>Percentage of Shareholding</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Paid-up Equity Share Capital (FV of Rs. 10/- each) (Incl. Forfeited shares)</b>	<b>1,010.27</b>	<b>1,010.27</b>	<b>720.07</b>	<b>1,010.27</b>	<b>720.07</b>	<b>855.38</b>
<b>Partly Paid-up Equity Share Capital (FV of Rs. 10/- each) (Incl. Forfeited shares)</b>	<b>238.32</b>	<b>238.32</b>	<b>310.87</b>	<b>238.32</b>	<b>310.87</b>	<b>277.04</b>

\*Not Annualised

### Notes :

1. The above Unaudited Financial results of the Company for the Quarter and Nine Months ended 31st December, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meetings held on 14th February, 2025.

2. The aforesaid unaudited financial results for the quarter and Nine Month ended 31st December, 2024 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 Company operates in Two segment as defined by IND AS 108. Segment Reporting for the reportable sengermt 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 Quarter and Nine Months ended 31st December, 2024 has been carried out by the Statutory 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. This UFR and LRR is available on Company Website at <https://sparcelectrex.com/quarterly-results/> as well as BSE website [www.bseindia.com](http://www.bseindia.com).

8. Investor Complaint for the Quarter Ended 31/12/2024 - Opening - 0, Received -0, Resolved -0, Closing - 0.

**Place: Mumbai**  
**Date: 14th February, 2025**



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

**SHOBITH  
GANESH  
HEGDE**  
*Shobhit G Hegde*  
**(Managing Director)**  
**DIN-02211021**

Digitally signed by  
SHOBITH GANESH  
HEGDE  
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# SPARCS ELECTREX LIMITED

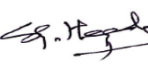
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SEGMENT REPORT FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024

(Rs. In Lakhs)

Sr. No	Particulars	Quarter ended			Nine Month Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Segment revenue</b>						
	(a) Manufacturing of Electrical Tools & Service	44.04	65.02	56.55	148.49	112.67	202.87
	(b) Trading	55.44	68.54	86.44	174.03	209.26	536.09
	<b>TOTAL INCOME</b>	<b>99.48</b>	<b>133.56</b>	<b>142.99</b>	<b>322.52</b>	<b>321.93</b>	<b>738.96</b>
2	<b>Segment results profit / (loss) before tax &amp; interest</b>						
	(a) Manufacturing of Electrical Tools & Service	12.52	50.46	20.02	81.51	47.53	114.12
	(b) Trading	1.74	-23.22	7.29	-20.18	28.63	27.20
	<b>TOTAL</b>	<b>14.26</b>	<b>27.24</b>	<b>27.31</b>	<b>61.33</b>	<b>76.16</b>	<b>141.32</b>
	Less : Finance Cost	-	-	-	-	-	15.18
	Less : Other unallocable expenses	6.26	25.47	21.84	45.98	56.28	85.44
	<b>TOTAL</b>	<b>8.00</b>	<b>1.77</b>	<b>5.48</b>	<b>15.35</b>	<b>19.89</b>	<b>40.70</b>
	Add: Other unallocable income	-	-	1.35	-	1.35	1.35
	Loss before exceptional items and tax	-	-	-	-	-	-
	Add/(less): Exceptional items- income/(expenses)	-	-	-	-	-	-
	<b>Total profit/(loss) before tax</b>	<b>8.00</b>	<b>1.77</b>	<b>6.83</b>	<b>15.35</b>	<b>21.24</b>	<b>42.05</b>
3	<b>Segment Assets</b>						
	(a) Manufacturing of Electrical Tools & Service	505.27	207.81	455.03	505.27	455.03	524.45
	(b) Trading	882.29	1,036.18	455.37	882.29	455.37	723.59
	<b>Total Segment Assets</b>	<b>1,387.56</b>	<b>1,243.99</b>	<b>910.40</b>	<b>1,387.56</b>	<b>910.40</b>	<b>1,248.04</b>
	Unallocable Assets	895.04	973.21	1,000.80	895.04	1,000.80	739.23
	<b>Total Assets</b>	<b>2,282.60</b>	<b>2,217.20</b>	<b>1,911.20</b>	<b>2,282.60</b>	<b>1,911.20</b>	<b>1,987.27</b>
4	<b>Segment Liabilities</b>						
	(a) Manufacturing of Electrical Tools & Service	89.31	55.36	170.10	89.31	170.10	57.50
	(b) Trading	83.84	89.30	159.82	83.84	159.82	89.31
	<b>Total Segment Liability</b>	<b>173.15</b>	<b>144.66</b>	<b>329.92</b>	<b>173.15</b>	<b>329.92</b>	<b>146.81</b>
	Unallocable Liability	233.84	203.38	157.46	233.84	157.46	214.05
	<b>Total Liability</b>	<b>406.99</b>	<b>348.04</b>	<b>487.38</b>	<b>406.99</b>	<b>487.38</b>	<b>360.86</b>
5	<b>Capital Employed</b>						
	Capital Employed	1,875.61	1,869.16	1,423.82	1,875.61	1,423.82	1,626.41
	<b>Total Liability</b>	<b>2,282.60</b>	<b>2,217.20</b>	<b>1,911.20</b>	<b>2,282.60</b>	<b>1,911.20</b>	<b>1,987.27</b>

By order of the Board of Directors of  
SPARC ELECTREX LIMITED

  
**SHOBITH GANESH HEGDE**  
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 Date: 2025.02.14 19:08:26 +05'30'  
**Shobhit G Hegde HEGDE**  
 (Managing Director)  
 DIN-02211021



Place: Mumbai  
Date: 14th February, 2025