

Date: 14.02.2025

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: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Madam/ Sir,

Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, enclosed is the Integrated Filing (Financial) UFR for the quarter and nine months ended December 31, 2024 alongwith the Limited Review Report thereon.

Kindly acknowledge the Receipt.

Thanking You

Yours Faithfully

For Sparc Electrex Limited

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by SHOBITH
GANESH 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. Statement of deviation or variation.

Date: 14.02.2025

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 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 February, 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 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 31st 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 31st December, 2024.

Kindly acknowledge the Receipt.

Thanking You
Yours Faithfully

For Sparc Electrex Limited

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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.



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.



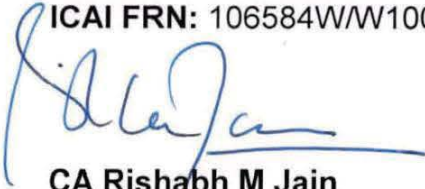
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies, has not disclosed the 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 : 14th 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
TOTAL INCOME	99.48	133.56	144.34	322.51	323.28	740.32
EXPENSES						
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
TOTAL EXPENSES	91.47	131.79	137.51	307.15	302.04	698.25
Profit Before Exceptional Items and Tax	8.02	1.77	6.83	15.36	21.24	42.06
Exceptional Items	-	-	-	-	-	-
Profit / (Loss) Before Tax	8.02	1.77	6.83	15.36	21.24	42.06
Tax Expenses						
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
Profit / (Loss) for the period from continuing operations	6.47	1.77	6.83	12.41	17.44	9.78
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
Profit/(loss) for the period	6.47	1.77	6.83	12.41	17.44	9.78
Other Comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income for the year	6.47	1.77	6.83	12.41	17.44	9.78
Earnings per equity share : (of Rs. 10/- each) (for the period/year): *						
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
Number of Shares - Fully Paid Up	10,023,225	10,023,225	7,121,209	10,023,225	7,121,209	8,474,267
Number of Shares - Fully Paid Up - New	9,532,775	9,532,775	12,434,791	9,532,775	12,434,791	11,081,733
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	720.07	1,010.27	720.07	855.38
Partly Paid-up Equity Share Capital (FV of Rs. 10/- each) (Incl. Forfeited shares)	238.32	238.32	310.87	238.32	310.87	277.04

*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.

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**
(Managing Director)
DIN-02211021

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SHOBITH GANESH
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SPARCS ELECTREX LIMITED

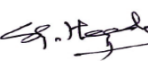
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SEGMENT REPORT FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024

(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	Segment revenue						
	(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
	TOTAL INCOME	99.48	133.56	142.99	322.52	321.93	738.96
2	Segment results profit / (loss) before tax & interest						
	(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
	TOTAL	14.26	27.24	27.31	61.33	76.16	141.32
	Less : Finance Cost	-	-	-	-	-	15.18
	Less : Other unallocable expenses	6.26	25.47	21.84	45.98	56.28	85.44
	TOTAL	8.00	1.77	5.48	15.35	19.89	40.70
	Add: Other unallocable income	-	-	1.35	-	1.35	1.35
	Loss before exceptional items and tax	-	-	-	-	-	-
	Add/(less): Exceptional items- income/(expenses)	-	-	-	-	-	-
	Total profit/(loss) before tax	8.00	1.77	6.83	15.35	21.24	42.05
3	Segment Assets						
	(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
	Total Segment Assets	1,387.56	1,243.99	910.40	1,387.56	910.40	1,248.04
	Unallocable Assets	895.04	973.21	1,000.80	895.04	1,000.80	739.23
	Total Assets	2,282.60	2,217.20	1,911.20	2,282.60	1,911.20	1,987.27
4	Segment Liabilities						
	(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
	Total Segment Liability	173.15	144.66	329.92	173.15	329.92	146.81
	Unallocable Liability	233.84	203.38	157.46	233.84	157.46	214.05
	Total Liability	406.99	348.04	487.38	406.99	487.38	360.86
5	Capital Employed						
	Capital Employed	1,875.61	1,869.16	1,423.82	1,875.61	1,423.82	1,626.41
	Total Liability	2,282.60	2,217.20	1,911.20	2,282.60	1,911.20	1,987.27

By order of the Board of Directors of
SPARC ELECTREX LIMITED


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



Place: Mumbai
Date: 14th February, 2025

Statement of Deviation/Variation in the Utilisation of Funds Raised

Name of Listed entity	Sparc Electrex Limited
Mode of Fund Raising	Rights Issue
Date of Raising Funds	The Company has made an allotment of 1,46,67,000 partly paid-up equity shares on 24 th April, 2023 with a face value of Rs. 10/- each (Rs. 2.50/- paid up) which were issued at a price of Rs. 19.00/- (including premium of Rs. 9/- per share) as per the Letter of Offer dated February 14, 2023.
Amount Raised	Rs. 27,86,73,000/- (Refer note below)
Report filed for Quarter ended	31 st December, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	-
Is there a Deviation / Variation in use of funds raised	No deviation. Amount has been used as per the object of the issue.
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	N.A.
If Yes, Date of shareholder Approval	N.A.
Explanation for the Deviation / Variation	N.A.
Comments of the Audit Committee after review	N.A.
Comments of the auditors, if any	N.A.

Objects for which funds have been raised and where there has been a deviation, in the following table:-

Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilised	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks, if any
NIL						

Deviation or variation could mean:

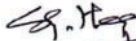
- Deviation in the objects or Purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund raising document i.e. Prospectus, letter of offer, etc.

You are requested to acknowledge receipt of the same.

Thanking you.

Yours Faithfully,

For Sparc Electrex Limited

SHOBITH
GANESH
HEGDE


Shobith Ganesh Hegde

(Managing Director)

DIN: 02211021

Place: Mumbai

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Note:

1. The Company has received total money of Rs.6,96,68,250/- on application on 1,46,67,000 share issued on rights basis. The Company had made a first and final call on 1,46,67,000 share vide its First and final call money notice to the holders of partly paid-up equity shares dated 20th June, 2023 and received balance call money of Rs.14.25/- each on 16,00,904 shares during the quarter ended 30.09.2023 aggregating to total call money of Rs.2,28,12,882/-.
2. Then the Company had issued First Reminder-Cum-Forfeiture Notice to the holders of outstanding 1,30,66,096 partly paid-up equity shares, dated 31st August, 2023 and received other chunk of balance call money of Rs.14.25/- each on 6,31,305 shares aggregating to total call money of Rs. 89,96,096.25/-.
3. Then the company had issued Second Reminder-Cum-Forfeiture Notice to the holders of outstanding 1,24,34,791 partly paid-up equity shares, dated 09th February, 2024 and received other chunk of balance call money of Rs. 14.25/-each on 13,53,058 shares aggregating to total call money of Rs. 1,92,81,076.50/-.
4. Then the company had issued Third and final Reminder-Cum-Forfeiture Notice to the holders of outstanding 1,10,81,733 partly paid-up equity shares, dated 26th March, 2024 and received other chunk of balance call money of Rs. 14.25/-each on 15,48,958 shares aggregating to total call money of Rs. 2,20,72,651.50/-.

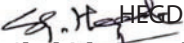
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For Sparc Electrex Limited

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

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