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: 23.06.2026

To,
The Bombay Stock Exchange Ltd
Department of Corporate Services/ Corporate Relation
Phiroze Jeejeebhoy Towers, Dalal Street,
Fort, Mumbai – 400 001, Maharashtra, India

Dear Sir/Madam,

Ref: BSE Scrip Code: 531370 | SPAR | ISIN: INE960B01015
Sub: Submission of Annual Secretarial Compliance Report for the year ended March 31, 2026 as per Regulation 24A of SEBI (LODR) Regulations, 2015

Pursuant to SEBI Circular No.CIR/CFD/CMD1/27/2019 dated February 8, 2019; please find enclosed herewith Annual Secretarial Compliance Certificate issued by M/s. Madhuri J. Bohra & Associates (COP No: 20329), Practicing Company Secretaries, Mumbai, for the financial year ended on March 31, 2026, under Regulation 24A of Securities Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015.

We request you to kindly take the same on record.

Thanking You
Yours Faithfully
For Sparc Electrex Limited

SHOBITH GANESH HEGDE
Digitally signed by SHOBITH GANESH HEGDE
Date: 2026.06.23 20:55:22 +05'30'

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

SPARC ELECTREX LIMITED MUMBAI

Encl: a/a

MADHURI J. BOHRA & ASSOCIATES

Company Secretaries

301-304, Acme Industrial Park I. B. Patel Road, Goregaon East, Mumbai - 400063
M: +918655559088 Email Id: csmadhuribohra@gmail.com

Secretarial Compliance Report of Sparc Electrex Limited
For the year ended March 31, 2026

([Pursuant to Circular CIR/CFD/CMD1/27/2019 dated February 08, 2019 for the purpose of compliance with Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
Sparc Electrex Limited
1202, 12th Floor, Esperanza Building,
Next to Bank of Baroda, Linking Road,
Bandra (West), Mumbai - 400050

I have conducted the review of the compliance of the applicable Statutory Provisions and the adherence to good corporate practices by **M/s. Sparc Electrex Limited** bearing CIN: L31100MH1989PLC053467 (hereinafter referred as "the listed entity"). The Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on my records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that the listed entity has, during the review period covering the financial year ended on **31st March, 2026** complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

I, Madhuri Bohra, Proprietor of M/s. Madhuri J. Bohra & Associates, have examined:

1. All the documents and records made available to me and explanation provided by **M/s. Sparc Electrex Limited**. ("the listed entity"),

2. The filings/ submissions made by the listed entity to the stock exchanges,

3. Website of the listed entity,

4. Any other document/ filing, as may be relevant, which has been relied upon to make this certification, for the year ended **31st March, 2026** ("Review Period") in respect of compliance with the provisions of :

   (a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and

   (b) The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

MADHURI JANKILAL BOHRA
Mem No 54739
C P No: 20329
Practicing Company Secretary

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

(i) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(ii) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(iii) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(iv) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; ***Not Applicable for the year under review.***

(v) Securities and Exchange Board of India (Share Based Employee Benefits & Sweat Equity) Regulations, 2021; ***Not Applicable for the year under review.***

(vi) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; ***Not Applicable for the year under review.***

(vii) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and circulars/ guidelines issued thereunder.

(viii) Securities and Exchange Board of India (Depositories and Participant Regulation), 2018 and circulars / guidelines issued thereunder.

(ix) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 Not Applicable for the year under review.

and based on the above examination, I hereby report that, during the review period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

MADHURI JANKILAL BOHRA
Mem No 54739
C P No: 20329
Practicing Company Secretary

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	In terms of Regulation 14 of SEBI (LODR), Reg, 2015 the Listed entity is required to make payment of Annual Listing Fee (ALF) within 30 days of end of each financial year.	Regulation 14	The Company has not made payment of the Arrears of Annual Listing Fees of '32,500/- (for F.Y. 2024-25) as per the Invoice raised by the BSE towards Annual Listing Fees (ALF) for F.Y. 2026-27.	No action taken	No action taken	The Company has not remitted the arrears of Annual Listing Fees amounting to '32,500/- for F.Y. 2024–25 along with the Annual Listing Fee payment for F.Y. 2026–27.	-	The Company after being sought clarification from the exchange (if needed) is required to make payment of arrear of annual listing fees for the F.Y. 2024-25.	The BSE did not include the F.Y. 2024–25 Annual Listing Fee arrears of '32,500/- in its F.Y. 2025–26 AFL invoice; instead, this amount has been billed in the current F.Y. 2026–27 AFL invoice. The Company will seeking the clarification from the exchange and will resolve the matter accordingly.	-
2	In terms of Regulation 31(1) of SEBI (LODR), Reg, 2015 a listed entity is required to submit its Shareholding Pattern within 21 days from	Regulation 31	Delay of 9 days in submission of Shareholding Patten (SHP) for the quarter ended 31.12.2025.	No action taken	Advisory email communication dated 13.02.2026 followed by reminder from BSE, advising Company to make payment of SOP fine of '18,000/- plus	The Company was required to submit the Shareholding Pattern (SHP) for quarter ended December, 2025 latest by 21.01.2026. However it was	The BSE has advised the Company to pay fine of '18,000/- (excl. GST) for said delay.	The delay of 9 days in submission of SHP for quarter ended December 2025 (followed by resubmissions) is non-compliance on part of the	The delay in submission of the Shareholding Pattern (SHP) was due to non-receipt of requisite data from the Registrar and Share Transfer Agent (RTA). Upon receipt of the necessary	-

	the end of each quarter.				GST towards non-compliance.	submitted on 30.01.2026 resulting in a delay of 9 days.		Company. The BSE has levied a fine of '18,000 on the Company and communicated the same vide its email dated 13.02.2026 followed by reminder dated 02.03.2026 for payment of said fine. The Company has not yet remitted the aforesaid fine.	information from the RTA, the Company promptly submitted the SHP. The Company shall remit the penalty of '18,000 levied by exchange, shortly. The Company ensures the utmost diligence will be exercised to ensure no such delay occurs in future reporting by the Company.	
3	In terms of Regulation 76(1) of SEBI (DPs), Reg, 2018 a listed entity is required to submit its Reconciliation of the Share Capital audit report within 30 days from the end of each quarter.	Regulation 76	Delay of 56 days in submission of Reconciliation of the Share Capital Audit Report for the quarter ended 31.12.2025 in pdf and XBRL.	No action taken	Advisory email communication dated 02.02.2026, followed by the reminders from BSE, advising the Company to submit the Reconciliation of Share Capital Audit Report in XBRL and PDF for the quarter	The Company was required to submit the Reconciliation of the Share Capital Audit Report for quarter ended December, 2025 in pdf and XBRL latest by 30.01.2026. However it was submitted on 27.03.2026 resulting in a	-	The delay of 56 days in submission of Reconciliation of the Share Capital Audit Report for quarter ended December, 2025 in pdf and XBRL for quarter ended December, 2025 is non-compliance on part of the	The delay in submission of the Reconciliation of the Share Capital Audit Report was due to non-receipt of requisite data from the Registrar and Share Transfer Agent (RTA). Upon receipt of the necessary data from the RTA, the Company promptly submitted the Report.	-

					ended December 31, 2025 at the earliest.	delay of 56 days.		Company.	The Company ensures the utmost diligence will be exercised to ensure no such delay occurs in future reporting by the Company.	
4	In terms of Regulation 33(3) of SEBI (LODR), Reg, 2015 a listed entity is required to submit its' Unaudited Financial Results along with Limited review report thereon within 45 days from the end of each quarter.	Regulation 33	Delay of 4 days in submission of Unaudited Financial Results along with Limited review report thereon for the quarter ended 31.12.2025 in pdf and XBRL.	No action taken	Advisory Email communication from BSE dated 17.03.2026 followed by the reminder advising Company to make payment of SOP fine of '10,000/- plus GST towards non-compliance.	The Company was required to submit the Unaudited Financial Results (UFR) for quarter ended December, 2025 latest by 14.02.2026. However it was submitted on 18.02.2026 resulting in a delay of 4 days.	The BSE has advised the Company to pay fine of '10,000/- (excl. GST) for said delay.	The delay of 4 days in submission of Unaudited Financial Results (UFR) for quarter ended Dec, 2025 with reason of delay i.e. due to unavoidable circumstances is non-compliance. The BSE has levied a fine of '10,000 on the Company and communicated the same vide its email dated 17.03.2026 followed by the reminder dated 02.04.2026.	The delay in submission of the Unaudited Financial Results (UFR) along with Limited review report thereon was unintentional and due to unavoidable circumstances. The Company shall remit the penalty of '10,000 levied by exchange, shortly. The Company ensures the utmost diligence will be exercised to ensure no such delay occurs in future reporting by the Company.	-

MADHURI JANKILAL BOHRA Mem No 54733 CP No.: 20329 Practicing Company Secretary

								The Company has not yet remitted the aforesaid fine.		
5	In terms of Regulation 33(3) of SEBI (LODR), Reg, 2015 a listed entity is required to submit its' Audited Financial Results alongwith Auditors report within 60 days from the end of each financial year.	Regulation 33	As on date of this report the Company has not completed its Audit and submitted the Standalone Audited Financial Results (AFR) alongwith the Audit Report there on for the quarter and F.Y. ended 31.03.2026 in pdf and XBRL form and Statement of Related Party Transactions for half year ended 31.03.2026 in XBRL in terms of Regulation 23(9) of the Listing Regulations, 2015.	No action taken	No action taken	The Company was required to submit the Standalone Audited Financial Results (AFR) for quarter and F.Y. ended 31.03.2026 latest by 30.05.2026 along with Auditors Report thereon and Related Party Transactions for half year ended 31.03.2026. However as on date of this report same has not been submitted.	-	The delay / non-submission of Standalone Audited Financial Results (AFR) alongwith the Audit Report there on for the quarter and F.Y. ended 31.03.2026 in pdf and XBRL mode and Statement of Related Party Transactions for half year ended 31.03.2026 in XBRL in terms of Regulation 23(9) of the Listing Regulations, 2015 on or before 30.05.2026 is noncompliance on the part of the Company.	The delay / non-submission in submission of the Standalone Audited Financial Results (AFR) alongwith the Audit Report there on for the quarter and F.Y. ended 31.03.2026 in pdf and XBRL form and Statement of Related Party Transactions for half year ended 31.03.2026 in XBRL in terms of Regulation 23(9) of the Listing Regulations, 2015 is unintentional and due to additional time required for the extensive reconciliation of inter-branch accounts and balance confirmations across multiple	-

									locations, which is essential to ensure a true and fair view of the financial statements.	
6	In terms of Regulation 24A(2) of SEBI (LODR), Reg, 2015 a listed entity is required to submit a Secretarial Compliance Report within 60 days from end of each financial year.	Regulation 24A	Delay of 1 day in submission of Annual Secretarial Compliance (SCR) Report for the financial year ended 31.03.2025 in pdf and XBRL.	No action taken	No action taken	The Company was required to submit the Annual Secretarial Compliance Report (SCR) for the financial year ended 31.03.2025 in pdf and XBRL latest by 30.05.2025. However it was submitted on 31.05.2025 resulting in a delay of 1 day.	-	The delay of 1 day in submission of Annual Secretarial Compliance Report (SCR) for the F.Y. ended 31.03.2025 in pdf and XBRL is non-compliance on part of the Company. The Company has submitted the same on 31.05.2025. However as communicated to us the exchange has not levied any fine for said delay.	The delay of 1 day in submission of Annual Secretarial Compliance Report (SCR) for the financial year ended 31.03.2025 was unintentional. The Company ensures the utmost diligence will be exercised to ensure no such delay occurs in future reporting by the Company.	-
7	In terms of Regulation 32(1) of SEBI (LODR), Reg, 2015 readwith	Regulation 32	Delay of 4 days in submission of Statement of Deviation(s) / variation(s) for	No action taken	No action taken	The Company was required to submit the Statement of Deviation(s) /	-	The delay of 4 days in submission of Statement of Deviation(s) /	The delay of 4 days in submission of Statement of Deviation(s) / variation(s) was	-

MADHURI JANKILAL BOHRA
Mem No 54739
C.P. No 20329
Company Secretary

	Regulation 82 of SEBI (ICDR) Reg, 2018 a listed entity is required to submit a Submission of Statement of Deviation(s) / variation(s) within 45 days of end of each quarter.		the quarter ended 31.12.2025 under XBRL utility for Integrated Filing – Financial.			variation(s) for the quarter ended 31.12.2025 latest by 14.02.2026. However it was submitted under XBRL utility for Integrated Filing – Financial on 18.02.2026 resulting in a delay of 4 days.		variation(s) for quarter ended Dec, 2025 is non-compliance. Said delay was caused due to delay of 4 days in submission of Unaudited Financial Results (UFR) for quarter ended Dec, 2025 with reason of delay i.e. due to unavoidable circumstances.	due to delay in submission of Unaudited Financial Results (UFR). The Company ensures the utmost diligence will be exercised to ensure no such delay occurs in future reporting by the Company.	
8	In terms of Regulation 34(1) of SEBI (LODR), Reg, 2015 a listed entity is required to submit its' Annual Report in XBRL utility.	Regulation 34	The Company has not yet filed the Annual Report for the financial year 2024–25 in XBRL format.	No action taken	No action taken	The Company has not yet filed its Annual Report for the financial year 2024–25 in XBRL format.	-	The non-filing of the Annual Report for the F.Y 2024–25 in XBRL format constitutes non-compliance with the applicable regulatory requirements. The Company is advised to submit the same at the	The non-filing of the Annual Report in XBRL format was inadvertent and unintentional. The Company assures that utmost diligence shall be exercised to ensure that no such delay occurs in future reporting obligations.	-

MADHURI JANKILAL BOHRA
Mem No 54739
C P No: 20329
Practising Company Secretary

							earliest, along with appropriate justification for the delay in filing.		
9	In terms of Regulation 30(6) clause (i) of and Part A of Schedule III of SEBI (LODR) Regulations, 2015 SEBI (LODR), Reg, 2015 read with SEBI Circular SEBI/HO/CFD/ CFD-PoD-2/CIR /P/2024/185 Dated December 31, 2024 a listed entity is required to disclose to the stock exchanges all material events or information as soon as reasonably practicable and, in any	Regulation 30	Delay in submission of outcome of the Board meeting dated 14.11.2025, concluded at 05: 55 p.m. inter alia considering the (UFR) Unaudited Financial Results for the quarter and half year ended 30.09.2025. The Outcome of the Board meeting was first given to the exchange at around 9:54:50 p.m., resulting in a delay of about 1 hour.	No action taken	Clarification was sought by BSE vide its email dated 18.11.2025, seeking an explanation for the delay in submission of the outcome of the Board Meeting, which has resulted in non-compliance with the applicable regulatory requirements.	The Company was required to file the outcome of its Board meeting dated 14.11.2025, concluded at around 05: 55 p.m. inter alia considering the Unaudited Financial Results for the quarter and half year ended September 2025, within 3 hours i.e. latest by 08:55 p.m. on same day. However the Outcome of Board meeting dated 14.11.2025 was first filed at around 9:54:50 p.m., resulting in a delay of about	-	The delay of approximately one hour beyond the prescribed timeline in the submission of the outcome of the Board Meeting dated 14.11.2025 constitutes non-compliance on the part of the Company. The Company has submitted its response to BSE vide email dated 20.11.2025, providing suitable explanation and clarification justifying the reasons for the delay in the filing of the said	The delay of approximately one hour beyond the prescribed timeline in submission of the outcome of the Board Meeting dated 14.11.2025 was inadvertent and unintentional, and occurred due to a power outage in the building for more than two hours, which was purely circumstantial and beyond the control of the Company. The Company assures that utmost diligence shall be exercised to ensure that no such delay occurs in future reporting obligations.	-

Mem No 54739 C.P. No. 20329 MADHURI JANKILAL EOHRA Practising Company Secretary

	case, not later than thirty minutes or three hours, as applicable, from the conclusion of the Board Meeting.					one hour beyond the prescribed timeline.		material event/ information beyond the prescribed time limit.		
10	In terms of Regulation 29(2) of SEBI (SAST), Regulations, 2015 Any person together with persons acting in concert, holds shares or voting rights entitling them to five per cent or more in a target company, shall disclose the number of shares or voting rights held and change in shareholding or voting rights, even if	Regulation 29	No deviation in compliance or filing has been observed; however, a discrepancy has been noted in disclosure made under Regn 29(2) of SEBI (SAST), Regulations, 2011 and Regn 7(2) of SEBI (PIT), Regulations, 2015, by the Promoter Mrs. Shobha Hegde who had sold 1,15,328 quantity of equity shares of the Company on 10.12.2025 and under disclosure made by her to the Company and BSE on 11.12.2025 the	No action taken	No action taken	No Violation has been observed; however, a discrepancy has been noted in disclosure made by the Promoter Mrs. Shobha Hegde under Regn 29(2) of SEBI (SAST), Regulations, 2011 and Regn 7(2) of SEBI (PIT), Regulations, 2015, who had sold 1,15,328 quantity of equity shares of the Company on 10.12.2025. However, in the disclosure submitted to the Company and BSE on	-	The promoter and Company are advised to submit the revised disclosures under Regn 29(2) of SEBI (SAST), Regulations, 2011 and Regn 7(2) of SEBI (PIT), Regulations, 2015 with the correct details.	The discrepancy observed in the disclosure made by the Promoter, Mrs. Shobha Hegde, under Regulation 29(2) of the SEBI (SAST) Regulations, 2011 and Regulation 7(2) of the SEBI (PIT) Regulations, 2015, was inadvertent and unintentional, and arose due to a bona fide human error. The disclosures were made voluntarily, as the transaction did not exceed the threshold limits prescribed under the said Regulations. The Promoter shall	-

MADHURI JANKILAL BOHRA
Mem No 54739
C P No: 20329
Practising Company Secretary

	such change results in shareholding falling below five per cent, if there has been change in such holdings from the last disclosure made under this sub-regulation; and such change exceeds two per cent of total shareholding or voting rights in the target company, within two working days in such form as may be specified.]		quantity mentioned was 1,15,000 with difference of 328 equity shares.			11.12.2025, the quantity of shares was incorrectly reported as 1,15,000 resulting in a discrepancy of 328 equity shares.			submit revised disclosures with the correct particulars at the earliest.	

MADHURI JANKILAL BOHRA
Mem No 54734
C P No.: 20328
Practising Company Secretary

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Details of Violation	Fine Amount	Observations /Remarks of the Practicing Company Secretary	Management Response	Remarks
1	In terms of Regulation 14 of SEBI (LODR), Reg, 2015 the Listed entity is required to make payment of Annual Listing Fee within 30 days of end of each financial year.	Regulation 14	The Company is pending for payment of annual listing fees for F.Y. 2025-26, which company was required to pay on or before 30.04.2025.	No action taken	No action taken by the Action however the exchange has charged an Interest on late payment of listing fees.	The Company has not paid Annual Listing fee for F.Y. 2025-26, which Company was required to pay on or before 30.04.2025.	The Company has paid an Interest of Rs.41,915/- on said arrear / late in payment of Listing fee.	Said delay / non-payment of listing fees in stipulated time is non-compliance of Regulation 14 of SEBI (LODR), Reg, 2015. The Company has paid the same on 30.03.2026.	The Company has paid the Annual Listing Fees for F.Y. 2025-26 on 30.03.2026. Further the Company has paid the listing fees for F.Y. 2026-27 on time.	-
2	In terms of Regulation 47 of SEBI (LODR), Reg, 2015 The listed entity shall publish advertisement in newspaper, within 48 hours of conclusion of the meeting of	Regulation 47(1) of SEBI (LODR), Reg, 2015	The Company has not given Quick Response Code for the financial results published by the Company for quarter ended 31.12.2024.	No action taken	No action taken	The Company has published its financial statements for quarter ended 31.12.2024 without giving Quick Response code.	-	The Reg 47(1) of LODR, Regulations, 2015, W.e.f. 13.12.2024 mandate to listed entities to publish financial results with Quick Response Code. The QR Code was missing in	The Company will comply with the requirement of said regulations for all its future publications to be made in newspaper.	-

MADHURI JANKILAL BOHRA * Mem No 54739 C P No: 20329 Practicing Company Secretary

	Board of Directors at which the financial results were approved, containing a Quick Response code and the details of the webpage where complete financial results of the listed entity is accessible to the investors.							publication made by the Company for its financial results for quarter ended 31.12.2024. The Company should start publishing its financial as per the requirements of Reg 47(1) of SEBI (LODR) Reg, 2015.		
3	Pursuant to BSE Notice No. 20230127-37 Notice Date 27th Jan 2023, all Listed entities are required to make reporting in XBRL mode within 24 hours of submission of the PDF filing w.r.t issue, allotment of	Pursuant to BSE Notice No. 20230127-37 Notice Date 27th Jan 2023	The Company was required to file XBRL within 24 hours of pdf reporting made to exchange on 20.04.2024 in connection with the conversation / allotment of p 15,48,958 partly paid up shares into fully paid-up upon calling and payments of call money thereon.	No action taken	No action taken	The Company has not done XBRL reporting within 24 hours of pdf reporting made to exchange on 20.04.2024 in connection with the conversation / allotment of 15,48,958 partly paid up shares into fully paid-up upon calling and payments of call money thereon.	No fine has been levied	Such non-filing in XBRL forms is the non-compliance on part of the Company of BSE Notice No. 20230127-37 Notice Date 27th Jan 2023. The Company should take utmost care in all further reporting's.	The management submitted that the mentioned non-filing was purely unintentional and was due to unawareness of fact of XBRL reporting in such cases. However Company has made all necessary reporting in pdf filing mode including Listing and Trading approvals and such	-

MADHURI JANKILAL BOHRA
Mem No 54739
C P No.: 20329
Practicing Company Secretary

	Securities or change in capital structure of the Company.								approval has been granted by the exchange. The Company will ensure all such XBRL reporting for future reporting.	

Additional affirmations to be given by Practicing Company Secretarial Compliance Report (ASCR) pursuant to BSE & NSE vide Notice no. 20230316-14 and Circular Reference No. NSE/CML/2023/21 dated March 16, 2023 are provided below:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
1	**Secretarial Standard** The compliances of listed entities are in accordance with the Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).	Yes	The Company has generally complied with Secretarial Standards with respect to Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company secretaries of India.
2	**Adoption and timely updation of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/ guidelines issued by SEBI.	Yes	-
3	**Maintenance and disclosures on Website:** • The Listed entity is maintaining a functional website. • Timely dissemination of the documents/ information under a separate section on the website. • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website.	Yes	The Company has maintained fully functional website at https://sparcelectrex.com (Subject to occurrences of the technical glitches in access to some data after the date of this report).
4	**Disqualification of Director:** None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013.	Yes	-
5	**To examine details related to Subsidiaries of listed entities:** (a) Identification of material subsidiary companies. (b) Requirements with respect to disclosure of material as well as other subsidiaries.	NA	The Company does not have subsidiary.

MADHURI JANKILAL BOHRA * Practicing Company Secretary * Mem No 54739 C P No.: 20329

6	**<u>Preservation of Documents:</u>** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	-
7	**<u>Performance Evaluation:</u>** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	-
8	**<u>Related Party Transactions:</u>** (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions. (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/ rejected by the Audit committee.	Yes	The Company has obtained necessary prior approval of Audit Committee for all Related Party transactions.
9	**<u>Disclosure of events or information:</u>** The listed entity has provided all the required disclosure(s) under Regulation 30 alongwith Schedule III of SEBI (LODR) Regulations, 2015 within the time limits prescribed thereunder.	Yes	-
10	**<u>Prohibition of Insider Trading:</u>** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	The Company has an Insider Trading Software installed at its registered office, in which necessary entries pertains of UPSI were recorded during the year under review. However the Company needs to be more particular while doing all entries in to the software.
11	**<u>Actions taken by SEBI or Stock Exchange(s), if any:</u>** No Actions taken against the listed entity/ it's promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.	**Yes**	As confirmed by the Management, no Actions has been taken against the listed entity/ its promoters/ directors either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder during the review period, except as follows. However the BSE has imposed following fines on the Company viz: 1) Fine of Rs.18,000/- (plus GST) vide its email dated 13.02.2026 followed by the reminder email dated 02.03.2026

MADHURI JANKILAL BOHRA
Mem No. 54739
C P No.: 20329
Practicing Company Secretary

			towards delay in submission of Shareholding Pattern (SHP) for quarter ended December, 2026 under Regulation 31 of SEBI (LODR), Regulations, 2015. 2) Fine of Rs.10,000/- (plus GST) vide its email dated 17.03.2026 followed by the reminder email dated 02.04.2026 towards delay in submission of Unaudited Financial Results (AFR) for quarter ended December, 2026 under Regulation 33 of SEBI (LODR), Regulations, 2015. The Company has not paid above fines to the exchange. 3) The Company has paid an Interest of Rs.41,915/- on said arrear / late in payment of Listing fee. Further the BSE had imposed fine of Rs.46,020/- (Incl. GST) on Company vide its email dated 22.02.2024 towards noncompliance of requirement of Regulation 6(1) of SEBI (LODR), Regulations, 2015. Upon submission of suitable reply with waiver application, the BSE has approved said waiver application and waived said fine vide its email communication dated 29.12.2025.
12	**Additional Non-compliances, if any:** No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	NA	No any additional non-compliance observed during reporting period.

*Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

Compliances related to resignation of Statutory Auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
1	**Compliances with the following conditions while appointing/re-appointing an auditor** • If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the	Not Applicable	There is no instance of resignation of Statutory Auditors from the Company during the reporting period.

MADHURI JANKILAL BOHRA
M. No. 54739
C.P. No.: 20329
Practicing Company Secretary

	limited review/ audit report for such quarter; or • If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or • If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.		
2	**<u>Other conditions relating to resignation of statutory auditor</u>** **(i) <u>Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</u>** • In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings. • In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable. • The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.	Not Applicable	There is no instance of resignation of Statutory Auditors from the Company and the Company does not have any Subsidiary / Material Subsidiaries. Hence, disclosures in such respect are not applicable to the Company during reporting period.

MADHURI JANKILAL BOHRA
Mem No 54739
C P No.: 20329
Practising Company Secretary

	(ii) Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ it's material subsidiary has not provided information as required by the auditor.		
3	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019.	Not Applicable	There is no instance of resignation of Statutory Auditors from the Company and the Company does not have any Subsidiary / Material Subsidiaries. Hence, disclosures in such respect are not applicable to the Company during reporting period.

Assumptions & Limitation of scope and Review:

1) Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2) My responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3) We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the Listed Entity.
4) This Report solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the Listed Entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For Madhuri J. Bohra & Associates
Practicing Companies Secretaries
ACS No.: 54739| C P No.: 20329
Peer Review: 4209/2023

MADHURI JANKILAL BOHRA
Mem No 54739
C P No: 20329
Practicing Company Secretary

Madhuri J. Bohra
(Proprietor)
UDIN: A054739H000591891
Place: Mumbai
Date: 06/06/2026