

SPARKLE GOLD ROCK LIMITED
(FORMERLY KNOWN AS SREE JAYALAKSHMI AUTOSPIN LIMITED)

CIN: L32111KA1991PLC011732

Regd. Office: "Sanjana" Davanagere Road, Chitradurga-577501, Karnataka

Phone No: 9829196115

E-mail: sjlalcd@gmail.com, Website: www.sparklegoldrock.com



ANNUAL REPORT

2024-2025

SPARKLE GOLD ROCK LIMITED
(FORMERLY KNOWN AS SREE JAYALAKSHMI AUTOSPIN LIMITED)

BOARD OF DIRECTORS

Mrs. Sarita Devi Sharma, Chairman & Managing Director

Ms. Lakshita Sharma, CFO, Director

Ms. Manisha Godara, Independent Director

Mr. Manuj Agarwal, Independent Director

AUDITORS

G.R.Gupta & Company

Chartered Accountants

**Vishnu Apartment, Flat No. 404 Chomu House Circle,
A-8, Sardar Patel Marg, Jaipur, Rajasthan 302001**



ANNUAL REPORT 2024-2025

Sparkle Gold Rock Limited

(Formerly known as Sree Jayalakshmi Autospin Limited)

CIN: L32111KA1991PLC011732

Registered Office: 'SNAJANA' Davangere
Road, Chitradurga, Karnataka, 577501



Email: sjlalcd@gmail.com
GSTIN: 29AADCS6415K1Z1
Office: 0141 4012129
Mobile No: +91 9829196115

Ref No:43

SPARKLE GOLD ROCK LIMITED

(FORMERLY KNOWN AS SREE JAYALAKSHMI AUTOSPIN LIMITED)

CIN: L32111KA1991PLC011732

Notice of the 34 (Thirty-Four) Annual General Meeting

Notice is hereby given that the Thirty-Four Annual General Meeting of the Members of Sparkle Gold Rock Limited (Formerly Known as Sree Jayalakshmi Autospin Limited) will be held on, Tuesday 30th September 2025, at 12:30 P.M. through Video Conferencing (VC) or other Audio-Visual means (OAVM) to transact the following businesses:

Ordinary Business: -

1. To receive, consider and adopt the Audited Financial Statements of the Company for the Financial year ended 31st March, 2025, including Balance Sheet as at 31st March 2025, the statement of the Profit and Loss Account and Cash flow statement for the year ended on that date and Reports of the Board of Directors and Auditors thereon and, if thought fit, to pass, with or without modification(s) the following resolution as an Ordinary Resolution:

“RESOLVED THAT the Audited Financial Statements for the financial year ended 31st March, 2025 and the Reports of the Board of Directors and Auditors of the Company be and are hereby approved and adopted.”

Special Business: -

2. Appointment of Mrs. Sarita Devi Sharma, Director of the company as Managing Director of the Company, who retires by rotation, and being eligible for re-appointment. To consider and, if thought fit, to pass with or without modification(s), the following resolution as ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of section 152(6) of companies act 2013 and the articles of association of the company Mrs. Sarita Devi Sharma, Director, shall retire by rotation at the annual general meeting of the company.

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“RESOLVED FURTHER THAT Mrs. Sarita Devi Sharma, being eligible, has offered herself for re appointment, and the Board of Directors of the Company be and are hereby approved her reappointment as Managing Director of the Company.”

3. To consider, and, if thought fit, approve the material related party transaction(s) proposed to be entered into by the Company and Sparkle Gold Rock Mines Private Limited during the current financial year and

To pass, with or without modification(s), the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the applicable provisions of the companies act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force, if any), and in terms of regulation 23 of the securities and exchange board of India (listing obligations and disclosure requirements) regulations, 2015 (“Sebi listing regulations”), as amended from time to time, the consent of the members of the company be and is hereby accorded to the board of directors of the company (“board”), for entering into and/ or carrying out and/or continuing with existing contracts/arrangements/transactions or modification(s) of earlier/arrangements/transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with sparkle gold mines private limited, a related party of the company, as per the details set out in the explanatory statement annexed to this addendum and notice, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the company may exceed the prescribed thresholds as per provisions of the Sebi listing regulations as applicable from time to time, provided, however, that the said contract(s)/arrangement(s)/ transaction(s) shall be carried out at an arm’s length basis and in the ordinary course of business of the company.

4. Appointment Of Secretarial Auditor

To consider and, if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘SEBI Listing Regulations’) read with applicable provisions of the Companies Act, 2013, each as amended, and based on the

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recommendation(s) of the Audit Committee and the Board of Directors of the Company ('Board'), Megha Khandelwal and Associates, Practicing Company Secretary (Membership No. 10237, CP No. 13405, be and is hereby appointed as the Secretarial Auditors of the Company for a period of five years to hold office from the conclusion of this Annual General Meeting till the conclusion of the 39th Annual General Meeting of the Company to be held in the year 2030, to conduct Secretarial Audit of the Company in terms of Section 204 and other applicable provisions of the Companies Act, 2013 read with Regulation 24A and other applicable provisions of the SEBI Listing Regulations, for the period beginning from the Financial Year 2025-26 through the Financial Year 2029-30, at such remuneration as may be mutually agreed upon between the Board, based on the recommendation(s) of the Audit Committee, and the Secretarial Auditors of the Company.

"RESOLVED FURTHER THAT the Board and/or any person authorised by the Board, be and is hereby authorised, severally, to settle any question, difficulty or doubt, that may arise in giving effect to this resolution and to do all such acts, deeds, matters and things, as may be considered necessary, desirable and expedient to give effect to this Resolution and/ or otherwise considered by them to be in the best interest of the Company."

By the Order of the Board

Sd/-

Regd Office: Chitradurga
Sanjana, Davangere Road,
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LAKSHITA SHARMA
Director
DIN: 09831479
Date: 04/09/2025

NOTES:

1. The Ministry of Corporate Affairs ('MCA'), inter alia, vide its General Circular No(s). 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, and subsequent circulars issued in this regard, the latest being General Circular No. 09/2024 dated September 19, 2024 (collectively referred to as 'MCA Circulars'), has permitted the holding of the AGM through Video Conferencing ('VC') or through Other Audio-Visual Means ('OAVM'), without the physical presence of the Members at a common venue. Further, the Securities and Exchange Board of India ('SEBI') vide its Circular(s) dated May 12, 2020, January 15, 2021, May 13, 2022, January 5, 2023, October 6, 2023, October 7, 2023 and October 3, 2024 ('SEBI Corporate Office: Office No 507 508 5th Floor, Vaibhav Cine Mutiplex, Vaishali Nagar, Jaipur, Rajasthan, 302021 GSTIN: 08AADCS6415K1Z5

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Circulars') and other applicable circulars issued in this regard, has provided relaxations from compliance with certain provisions of the SEBI Listing Regulations.

2. Pursuant to the provisions of the act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on its behalf and the proxy need not be a member of the company. Since this AGM is being held pursuant to the mca circulars read with the SEBI circulars, through vc/oavm, physical attendance of members has been dispensed with accordingly, the facility for appointment of proxies by the members will not be available for this AGM and hence the proxy form, attendance slip and route map of AGM are not annexed to this notice.
3. Institutional/corporate shareholders (i.e., other than individuals, HUF, NRIs, etc.), are required to send a scanned copy (PDF/JPG Format) of their respective Board or governing body Resolution/Authorisation etc., authorising their representative to attend the AGM through VC/OAVM on their behalf and to vote through remote e-Voting.
4. The Company is providing facility for voting by electronic means (e-voting) through an electronic voting system which will include remote e-voting as prescribed by the Companies (Management and Administration) Amendment Rules, 2015 as presently in force and the business set out in the Notice will be transacted through such voting.
 - a) Pursuant to the provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended by the companies (Management & Administration) Amendment Rules, 2015 and Regulation 44 of the Listing Regulation, the Company is pleased to provide members the facility to exercise their right to vote on resolutions proposed to be considered at the Annual General Meeting (AGM) by electronic means and the business may be transacted through remote e-voting Services. The facility of casting the votes by the members using an electronic voting system from a place other than the venue of the AGM ("remote e-voting") will be provided by Central Depository Services Limited (CDSL).
5. The Board of Directors of the Company has appointed Ms. Megha Khandelwal, Practicing Company Secretary, (Membership No.10237), as Scrutinizer to scrutinize the Voting process in a fair and transparent manner.
6. The Scrutinizer shall submit a consolidated Scrutinizer's Report (votes casted during the AGM and votes casted through remote e-voting) of the total votes cast in favour of or against, if any, not later than 48 hours

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after the conclusion of the AGM to the Chairman of the Company. The Chairman, or any other person authorized by the Chairman, shall declare the result of the voting. The result declared along with the consolidated Scrutinizer's Report shall be simultaneously placed on the Company's website and on the website of CDSL and communicated to the BSE Limited.

7. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
8. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
9. The register of members and the share transfer books of the company will remain closed from Tuesday 23rd September, 2025 to Tuesday 30th September 2025 (Both days inclusive).
10. If the members have any queries on the audited accounts, board's report & auditor's report, the same should be forwarded to the company in writing at its registered office at least 10 days before the meeting so that the same can be replied at the time of annual general meeting to the members' satisfaction.
11. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, will be available electronically for inspection by the members during the AGM.
12. Details as required in sub-regulation (4) of Regulation 26 and sub-regulation (3) of Regulation 36 of the SEBI Listing Regulations and Secretarial Standard on General Meeting (SS-2) of ICSI, in respect of Director seeking appointment/reappointment at the 34th AGM, forms integral part of the Notice of the 34th AGM as Annexure. Requisite declarations have been received from the Directors for seeking appointment/ re-appointment.

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THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING ARE AS UNDER:

- (i) The voting period begins on Saturday 27th September 2025 at 9.00 AM and ends on Monday 29th, September 2025 at 5.00 PM. During this period shareholder of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 24.09.2025 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.
- (iv) Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat accountholders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating ine-voting process.

- (v) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

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Type of shareholders	Login Method
Individual Shareholders Holding securities in Demat mode with CDSL	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period .Additionally, there is also links provided to access the system of all e-Voting Service Providers. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.
	1) If you are already registered for NSDL IDeAS facility, please

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Individual Shareholders holding securities in demat mode with NSDL

visit the e-Services website of NSDL. Open web browser by typing the following URL: <https://eservices.nsdl.com> either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

2) If the user is not registered for Id AS e-Services, option to register is available at <https://eservices.nsdl.com>. Select "Register Online for IDAS" "Portal" or click at <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>

3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

You can also login using the login credentials of your demat

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Individual Shareholders (holding securities in demat mode) login through their Depository Participants

account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e., CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

(vi) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
- 2) Click on "Shareholders" module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.

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5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

	For Physical shareholders another than individual shareholders holding shares in Demat.
PAN	Enter your 10digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vii) After entering these details appropriately, click on "SUBMIT" tab.

(viii) Shareholders holding shares in physical form will then directly reach the Company selection screen.

However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(ix) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(x) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

(xi) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xiii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

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(xiv) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

(xv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

(xvi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

1. The procedure for attending meeting & e-Voting on the day of the AGM/EGM is same as the instructions mentioned above for e-voting.

2. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.

3. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast 10 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 10 days prior to meeting mentioning their name demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.

2. For Demat shareholders -Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 022-23058738 and 022-23058542/43. All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, NM Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call on 022-23058542/43.

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Mobile No: +91 9829196115

Ms. Megha Khandelwal, practicing Company Secretary has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner. The scrutinizer shall not later than 2 (Two) days of conclusion of the meeting make a consolidated scrutinizers report (which includes remote e-voting and voting as may be permitted at the venue of the AGM by means of ballot paper/poll) of the total votes cast in favor or against, if any to the Chairman or a person authorized by him in writing who shall countersign the same and declare the results of the voting forthwith.

The results declared along with the Scrutinizer's report shall be placed on the Company's website, www.sparklegoldrock.com and on the website of CDSL at www.cdslindia.com immediately after declaration of results of passing of the resolution at the Annual General Meeting of the Company and the same shall also be communicated to Bombay Stock Exchange Limited, where the shares of the Company are listed.

Sd/-

LAKSHITA SHARMA

Director

DIN: 09831479

Regd Office:

Sanjana, Davangere Road,
Chitradurga-577501 Karnataka

CIN: L32111KA1991PLC011732

Dated: 04.09.2025

Sparkle Gold Rock Limited

(Formerly known as Sree Jayalakshmi Autospin Limited)

CIN: L32111KA1991PLC011732

Registered Office: 'SNAJANA' Davangere

Road, Chitradurga, Karnataka, 577501



Email: sjlaled@gmail.com

GSTIN: 29AADCS6415K1Z1

Office: 0141 4012129

Mobile No: +91 9829196115

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND/OR REGULATION 36(3) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015

Material Related Party Transactions by the Company

Resolution Item No.3: Particulars of material related party transactions between Sparkle Gold Rock Limited and Sparkle Gold Private Limited

As required by Section 102 of the Companies Act, 2013 (the “Act”), and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following Explanatory Statement sets out all material facts relating to the business mentioned under Items No.3 of the above stated Notice to AGM.

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2022 effective April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm’s length basis. Effective from April 1, 2022, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary (ies), exceed(s) 1,000 crores, or 10% of the annual consolidated turnover as per the last audited financial statements of the listed entity, whichever is lower.

The Company proposes to enter into certain related party transaction(s) as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s), are expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements/transactions proposed to be undertaken by the Company. All the said transactions shall be in the ordinary course of business of the Company and on an arm’s length basis.

The Audit Committee has, on the basis of relevant details provided by the management, as required by the law, at its meeting held on September 03, 2025 reviewed and approved the said transaction(s) subject to approval of the Members, while noting that such transaction shall be on arms’ length basis and in the ordinary course of

Corporate Office: Office No 507 508 5th Floor, Vaibhav Cine Mutiplex, Vaishali Nagar, Jaipur,
Rajasthan, 302021 GSTIN: 08AADCS6415K1Z5

Sparkle Gold Rock Limited

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CIN: L32111KA1991PLC011732

Registered Office: 'SNAJANA' Davangere

Road, Chitradurga, Karnataka, 577501



Email: sjalcd@gmail.com

GSTIN: 29AADCS6415K1Z1

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Mobile No: +91 9829196115

business of the Company.

Your Board of Directors considered the same and recommends passing of the resolution. Information required under Regulation 23 of SEBI Listing Regulations read with SEBI Circular dated November 22, 2021, Master

Circular dated November 11, 2024 and SEBI Circular on Industry Standards on “Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction” is provided herein below:

S.No.	Particulars	Details
1.	Name of the related party and its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	Sparkle Gold Mines Private Limited Mrs. Sarita Devi Sharma and Ms. Lakshita Sharma (Directors of the listed entity) are related party and are directly related as being part of Board Members of the Related Party (Sparkle Gold Mines Private Limited)
2.	Type, tenure, material terms and particulars	Purchase of Bullion and Precious Metal from Sparkle Gold Mines Private Limited Material terms and conditions are based on the contracts which inter alia include the rates based on prevailing/extant market conditions and commercial terms as on the date of entering into the contract(s). Approval of the shareholders is being sought for entering into an agreement for transaction of purchase of Bullion and Precious Metal during the year 2025-26.
3.	Value of the transaction	Upto 1000 crore
4.	The percentage of the listed entity's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction (and for a RPT involving a	Nil percent of annual consolidated turnover of the Company for the immediately preceding financial year.

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	subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	
5.	If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary:	
	i) details of the source of funds in connection with the proposed transaction;	Not Applicable
	ii) where any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments, • nature of indebtedness; • cost of funds; and • tenure;	Not Applicable
	iii) applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; and	Not Applicable
	iv) the purpose for which the funds will be utilised by the ultimate beneficiary of such funds pursuant to the RPT	Not Applicable
6.	Justification as to why the RPT is in the interest of the listed entity	The trading in precious metal involves high level of trust and integrity and when dealing with sparkle gold mines Pvt. Ltd it enables the listed entity to be watchful, sure and leaves no doubt related to the purity, sourcing of the bullion and precious metal. The above transactions shall be in the ordinary course of business of the Company and on an arm's length basis.
7.	Any valuation or other external report relied upon by the listed entity in relation to the transactions	Not Applicable
8.	Any other information that may be relevant	All relevant / important information forms part of this Statement setting out material facts pursuant to Section 102(1) of the Companies

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Sparkle Gold Rock Limited

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CIN: L32111KA1991PLC011732

Registered Office: 'SNAJANA' Davangere

Road, Chitradurga, Karnataka, 577501



Email: sjlaacd@gmail.com

GSTIN: 29AADCS6415K1Z1

Office: 0141 4012129

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	Act, 2013
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As per the SEBI Listing Regulations, all related parties of the Company, whether or not a party to the proposed transaction(s), shall abstain from voting on the said resolution.

The Board recommends passing of the Ordinary Resolutions as set out in Item no 3 of this addendum to Notice, for approval by the Members of the Company.

Ms. Lakshita Sharma, Mrs. Sarita Devi Sharma and their relatives are deemed to be concerned or interested in resolutions no. 3 of this addendum to Notice.

None of the other Directors, Key Managerial Personnel of the Company and their respective relatives, are in any way, concerned or interested, financially or otherwise, except to the extent of their shareholding in the Company, if any, in the proposed resolutions.

Resolution Item No.4: The Company is required to appoint a Secretarial Auditor under Section 204 of the Companies Act, 2013 and Rules made thereunder. The Board of Directors at its meeting held on 04th September 2025, recommended the appointment of Megha Khandelwal and Associates as the Secretarial Auditor of the Company for the financial year [2024–25].

The Board recommends the resolution for approval of the members of the Company.

None of the Directors and Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the said resolution.

Note: At the AGM held on 30th September, 2024, the Company passed a resolution for the change of its name and it was approved by the shareholders in the Annual General Meeting. The PCA certificate confirming compliance with Regulation 45(3) is now placed before the members.

Current Proposal:

Pursuant to the provisions of Regulation 45(3) of the SEBI LODR (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2021, relating to the change of name of the company; it is necessary to place the Practicing Chartered Accountant (PCA) certificate before the members of the company;

Corporate Office: Office No 507 508 5th Floor, Vaibhav Cine Mutiplex, Vaishali Nagar, Jaipur,
Rajasthan, 302021 GSTIN: 08AADCS6415K1Z5

Sparkle Gold Rock Limited

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CIN: L32111KA1991PLC011732

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Following which and to ensure compliance with SEBI regulations, it is proposed to place the PCA certificate before the members at this AGM. The PCA certificate confirms that the Company has met all the necessary requirements as stipulated under Regulation 45(3) of the SEBI LODR Regulations for changing its name.

The Board of Directors have taken note of the same and ensured compliance with the regulatory requirements. None of the Directors or Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested to the extent of their shareholding in the Company.

By the Order of the Board

Sd/-

Regd Office: Chitradurga
Sanjana, Davangere Road,
Chitradurga-577501 Karnataka
CIN: L32111KA1991PLC011732

LAKSHITA SHARMA
Director
DIN: 09831479
Date: 04/09/2025



G.R. Gupta and Company

Chartered Accountants

Tel: +91-141-2365194, 2374464, 4005652

Email: grguptaca@gmail.com

Delhi Office:

C/O Raja General Store
Pradhan Market, Near Shiv Mandir,
Nilothi Extension, Nangloi,
Delhi 110041

Jaipur Office:

Flat No.404, Vishnu Apartment,
A-8, Sardar Patel Marg,
Chomu House Circle, C-Scheme
Jaipur, Rajasthan 302001

Bengaluru Office:

Flat No 116/3, 2nd Floor,
11th Cross, Malleshwaram,
Above Union Bank,
Bengaluru 560003

Date: 08.05.2025

To

The Board Of Directors,
Sparkle Gold Rock Limited
(Formerly known as Sree Jayalakshmi Autospin limited)
"Sanajana" Davangere Road, Chitradurga,
Karnataka, 577501

CERTIFICATE UNDER REGULATION 45 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

With reference to the application for approval regarding name change of company from **Sree Jayalakshmi Autospin Limited** to **Sparkle Gold Rock limited**, we have examined the relevant records of the company and information provided by the management of the company in relation to issue a certificate for compliance with the conditions mentioned under sub Regulation 45 of the SEBI(Listing Obligations and Disclosures) Regulations, 2015 for the change of company's name from **Sree Jayalakshmi Autospin Limited** to **Sparkle Gold Rock limited**.

Based on our examination of records and according to the information and explanation given to us, pursuant to requirements of provision of Regulation 45(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We do hereby confirm that:

(a) Time period of at least one year has elapsed from the last name change that was occurred in the year;

The company has not changed its name since at least one year

(b) At least fifty percent of the total revenue in the preceding one year period has been accounted for by the new activity suggested by the new name.

Applicable as there is a change in the activity/project of the company in the preceding one year period.

Bifurcation of Revenue for the Preceding 1-Year (Last Four Quarters)

(Amount in Rs.)

Sr. No.	Business Activity	Revenue for Q1 (₹)	Revenue for Q2 (₹)	Revenue for Q3 (₹)	Revenue for Q4 (₹)	Total Revenue (₹)	% of Total Revenue
1.	Gold Selling and Trading(New Activity)	0.00	0.00	2,27,60,400.00	6,72,42,501.56	9,00,02,901.56	100%
2.	Clothes Spinning and	0.00	0.00	0.00	0.00	0.00	0%





G.R. Gupta and Company

Chartered Accountants

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Email: grguptaca@gmail.com

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C/O Raja General Store
Pradhan Market, Near Shiv Mandir,
Nilothi Extension, Nangloi,
Delhi 110041

Jaipur Office:

Flat No.404, Vishnu Apartment,
A-8, Sardar Patel Marg,
Chomu House Circle, C-Scheme
Jaipur, Rajasthan 302001

Bengaluru Office:

Flat No 116/3, 2nd Floor,
11th Cross, Malleshwaram,
Above Union Bank,
Bengaluru 560003

	Related Activities(old activity)						
Total		0.00	0.00	2,27,60,400.00	6,72,42,501.56	9,00,02,901.56	100%

(c) The amount invested in the new activity/project is at least fifty percent of the assets of the listed entity:

Applicable as there is change in the activity/project of the company.

The investment in the new activity/project, i.e., **Gold Selling and Trading**, exceeds 50% of the total assets of the Company as per the latest unaudited financial statements for the period ended 31.03.2025.

This declaration is being submitted in view of the proposed change in the main business activity of the Company from **Clothes Spinning and Related Activities** to **Gold Selling and Trading**, and is applicable as per the requirement for change in activity/project of the listed entity.

For G.R. GUPTA & co.
Chartered Accountants,
(FRN-006201C)



CA ABHISHEK MITTAL
PARTNER
M. NO.- 404848

JAIPUR

08.05.2025

UDIN- 25404848 BMMNBW7481

Sparkle Gold Rock Limited

(Formerly known as Sree Jayalakshmi Autospin Limited)

CIN: L32111KA1991PLC011732

Registered Office: 'SNAJANA' Davangere

Road, Chitradurga, Karnataka, 577501



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GSTIN: 29AADCS6415K1Z1

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ANNEXURE TO AGM NOTICE

The Statement of disclosures pursuant to Secretarial Standard-2 on General Meetings and Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, is as under

Details of Director seeking Re-appointment at the 34th Annual General Meeting

Name of the Director	Mrs. Sarita Devi Sharma
DIN	02467927
Date of Birth	30/06/1977
Date of first appointment in the current designation	On 16/07/2024, Mrs. Sarita Devi Sharma was appointed as Managing Director of the company and is liable to retire by rotation
Qualification	Graduate
Experience (including expertise in specific functional area)/Brief Resume	The Director has an experience in Import and Export Compliances
Directorships and Committee memberships held in other listing Companies as on 31.03.2024	NA
Inter-se relationship between director	Mother of Ms.Lakshita Sharma (Director on Board of the company)
No. of Meetings of the Board attended	NA
Details of remuneration last drawn	NA
Number of Shares held in the Company	373609

Corporate Office: Office No 507 508 5th Floor, Vaibhav Cine Mutiplex, Vaishali Nagar, Jaipur, Rajasthan, 302021 GSTIN: 08AADCS6415K1Z5

DIRECTORS' REPORT

To,
The Members,
SPARKLE GOLD ROCK LIMITED
(FORMERLY KNOWN AS SREE JAYALAKSHMI AUTOSPIN LIMITED)

Your directors have pleasure in presenting their Thirty Fourth (34th) Annual Report on the business and operations of the Company along with the Audited Financial accounts for the Financial Year ended March 31, 2025.

(Amount in Lakhs)

Particulars	2024-2025	2023-2024
Revenue from Operations	900.03	0.00
Other Income	6.68	9.46
Profit on sale of Land and Building	0.00	348.36
Total Income	906.71	357.82
Depreciation	0.08	1.14
Total Expenses	925.63	35.94
Profit/Loss before tax	-18.99	320.74
Tax	5.50	0.00
Profit/Loss after tax	-24.50	320.74

Financial summary or highlights: The Company's financial performances for the year under review along with previous year's figures are given hereunder:

Dividend: No Dividend is recommended for the current financial year.

Reserves: The Company has not transferred any amount to reserves, except for the losses as per the Profit and Loss account.

Brief description of the Company's working during the year/State of Company's affair:

The main activities of the Company to carry on all or any of the business of goldsmiths, silver smiths, jewellers, gem and diamond merchants and of manufacturing and dealing in jewellery, ornaments and their components and accessories and of producing, acquiring and trading in metals, bullion, gold ornaments, silver utensils, diamond, precious stones, semi-precious stones, mining and related activities.

Change in the nature of business, if any:

Yes, there is a change in the nature of the business. The objectives of the company after changes are:

1. To manufacture, import, export and deal in textile goods, silk goods, woollen goods, and goods made of synthetic fibre such as terene, polyster etc., including readymade garments and to gin, press, pack or clean, cotton, wool, hemp, jute and other substitutes by steam or motor powers.
2. To carry on business of spinning (openend and conventional ring), yarn manufacturing, doubling,

blending, printing, mercers and textile industry and this includes manufacturing, processing, dealing in exporting and importing products capable of being spun, woven and processed from cotton, wool, silk, man-made fibres and other artificial fibres. To mine, quarry, excavate, Manufacture, Buy, Sell, Import, Export, Refine, Alter and to search for all Stones, Marble, Granites, make merchantable or otherwise deal in Stones and to carry on business as Miners and acquire, Hire, Lease, explore, work, excise, develop and to acquire mining right and get quarry smell, refine and to prepare market for all kinds of Stones, Marble, Granites, ore, minerals and metal and other, found in or upon the Earth.

3. To establish, install and set up factories, stone polishing and cutting machines for purpose of polishing, glazing, processing and cutting of marble slab, granite and all other natural stones

4. To do all or any of the business of prospecting, exploring, opening and working mines, drill and sink shafts or wells and to pump, refine, raise, dig and quarry for oil, petroleum, gold, silver, diamonds, precious stones, semi-precious stones, coal, limestone, iron, aluminum, titanium, mica, aplite, chrome, copper, gypsum, lead, manganese, nickel, platinum, uranium, sulphur, tin, zinc, zircon, bauxite and tungsten and ores and minerals.

5. To carry on all or any of the business of goldsmiths, silver smiths, jewellers, gem and diamond merchants and of manufacturing and dealing in jewellery, ornaments and their components and accessories and of producing acquiring and trading in metals, bullion, gold ornaments, silver utensils, diamond, precious stones, semi- precious stones.

6. To carry on the business of construction as Contractors, Builders, Town planners, Infrastructure developers, Real estate developers and Engineers land developers, estate agents, immovable property dealers and to acquire, buy, purchase, hire or otherwise lands, buildings, civil works immovable property of any tenure or any interest in the same and to erect and construct, houses, flats, bungalows, kothis, bridges, highways, roads, commercial properties and civil work of every type on the land of the Company or any other land or immovable property whether belonging to the Company or not and to pull down, rebuild, enlarge alter and other conveniences and to deal with and improve, property of the Company or any other Immovable property in India.

CHANGE OF NAME OF THE COMPANY:

The change in the name of the Company has been changed from Sree Jayalakshmi Autospin Limited to Sparkle Gold Rock Limited under Sections 4, 13 and 14 of the Companies Act, 2013 ("Act") and rules made thereunder and other applicable provisions, if any, of the Act, including any statutory modification/s or re-enactment/s thereof for the time being in force, Regulation 45 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, was proposed on 30th September 2024 to shareholders and the same was approved by the shareholders and vide Special Resolution passed by way of remote E-voting and the same has been deemed to be approved and passed with the requisite majority on September 30, 2024.

Approval of Central Government signified in writing having been accorded and Certificate of Incorporation pursuant to change of name issued by the Registrar of Companies Manesar, Haryana, w.e.f. April 18, 2025 (after the closure of FY 2024-25).

Further, the new restated Memorandum of Association and Articles of Association of the Company was adopted vide special resolution passed by the members of the Company at the Annual General Meeting

held on September 30, 2024. The notice from BSE for name approval was received on 26th May, 2025 (after the closure of FY 2024-25).

Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report: There are no material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which these financial statements relate on the date of this report.

The company has changed its registered office address, authorized capital, name of company along with its objects during the year.

Details of Subsidiary/Joint Ventures/Associate Companies: The Company does not have any Subsidiary, Joint venture or Associate Company.

Deposits: The Company has neither accepted nor renewed any deposits during the year under review. Director has given loan from his own funds.

Auditors'/s. Company has appointed M/s. G.R. Gupta and Company, Chartered Accountants, (FRN:006201C) as the Statutory Auditors of the Company on 30th September 2024 to hold office till the conclusion of the Thirty Eighth Annual General Meeting (AGM).

Share Capital: The company has changed its Authorized Share Capital from existing 5,00,00,000 (Five Crore) to 20,00,00,000 (Twenty Crore) under section 61 and other applicable provisions of the Companies Act, 2013. No shares were allotted during the period under review. As on 31st March 2025, the Authorized Share Capital stood as Rs. 20, 00, 00, 000/- (Rupees Twenty Crores only) divided into 2,00,00,000 (Two Crores) Equity Shares of Rs.10/- (Rupees Ten only) each and issued, Subscribed and paid up as on 31st March 2025 is Rs. 4,47,82,000/- (Rupees Four Crores Forty-Seven Lacs and Eighty-Two Thousand only) divided into 44,78,200 (Forty-Four Lacs Seventy-Eight Thousand Two Hundred) Equity Shares of Rs. 10 /- (Rupees Ten only) each.

- The Company has increased its authorized or paid-up share capital.
- The Company has not bought back any of its securities during the year under review.
- The Company has not issued any sweat equity shares during the year under review.
- No bonus shares were issued during the year under review.
- The Company has not provided any stock option scheme to the employees.

Extract of the annual return: Pursuant to Section 134(3)(a) and Section 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014 as amended from time to time, the Annual Return of the Company for Financial Year 2024-25 is available on the Company's website at www.sparklegoldrock.com

Conservation of energy, technology absorption and foreign exchange earnings and outgo: The

detail in regard to the technology absorption is annexed as an **Annexure I**. There was no foreign exchange inflow or Outflow during the year under review.

Corporate Social Responsibility (CSR): The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

DIRECTORS:

A) Appointment, Re-appointment and Resignation of Key Managerial Person:

In accordance with the provisions of section 152 and other applicable provisions of Companies Act, 2013, Ms. Sarita Devi Sharma, (DIN: 02467927) (Managing Director) of the company, was appointed on 16.07.2024, retires by rotation in the ensuing Annual General Meeting and being eligible has offered herself for re-appointment. Ms. Manisha Godara, (DIN: 08116113) and Mr. Manuj Agarwal, (DIN: 09193711) were appointed as the Additional Directors on the board both w.e.f. 29/07/2024 and in respect of whom the Company has received a notice in writing from a member proposing their candidature for the office of Director, be and is hereby appointed as Director of the Company.

Further Ms. Lakshita Sharma (DIN: 09831479) was appointed as the CFO w.e.f. 16/07/2024 and Additional Director w.e.f. 29/07/2024 on the Board and in respect of whom the Company has received a notice in writing from a member proposing her candidature for the office of Director, be and is hereby appointed as Director of the Company.

Ms. Manisha Godara, (DIN: 08116113) and Mr. Manuj Agarwal, (DIN: 09193711) were regularized as Independent Director in the AGM held on 30th September 2024. Ms. Lakshita Sharma (DIN: 09831479) was regularized as CFO and Mrs. Sarita Devi Sharma, (DIN: 02467927) was regularized as Managing Director of the company in the AGM held on 30th September 2024.

Mr. Presh Kumar was appointed as a Company Secretary and compliance officer of the company w.e.f. 14th June 2024. Further Mr. Presh Kumar has submitted his resignation on 02nd Sept 2024 w.e.f 30th Sept 2024.

Mrs. Shivani Bairathi was appointed as a Company Secretary and compliance officer of the company w.e.f. 1st October 2024. Further Ms. Shivani has tendered her resignation after the closure of FY 2024-25.

B) Declaration by an Independent Director and re-appointment, if any The Independent Directors have submitted their disclosures to the Board that they fulfill all the requirements as stipulated in Section 149(6) of the Companies Act, 2013 so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013 and the relevant rules.

C) Formal Annual Evaluation of Board of Directors: Pursuant to the governing provisions of the

Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a formal evaluation was carried out by the Board of its own performance and that of its committees and individual directors. During the year under review, one meeting of the independent directors was held wherein the performance of non-independent directors and the Board as whole were reviewed. The performance evaluation of committees and Independent Directors was carried out by entire Board excluding the director being evaluated. The Independent Directors also assessed the quality, quantity and timeliness of flow of information between the Company management and the Board that is necessary for the Directors to effectively and necessarily perform their duties.

The final evaluation was thereafter deliberated and assessed taking into account inputs from the Board about evaluation of independent directors and various committees of the Board and suggesting action plan for improving Board performance and plan for next Board, its committee(s) and individual director's evaluation.

D) Number of meetings of the Board of Directors: The Company had 12 Board meetings during the financial year under review which is mentioned in the Corporate Governance Report. During the year, 12 (Twelve) Meetings of the Board of Directors were held respectively on:

Meeting No.	Date
1.	20.05.2024
2.	14.06.2024
3.	11.07.2024
4.	16.07.2024
5.	29.07.2024
6.	04.09.2024
7.	05.09.2024
8.	01.10.2024
9.	15.11.2024
10.	13.01.2025
11.	15.02.2025
12.	04.03.2025

Audit Committee: As on 31st March 2025 Audit Committee consists of two non-executive directors and one executive director. The members of the Committee are Manuj Agarwal, Manisha Godara and Lakshita Sharma. The audit committee had met for eight times in a financial year.

Mr. T. Veerabhadraswamy, Mr. Basavaraj N. Patil and Mrs. U. Vijaya Prabhakar are the members of audit committee from April to July and have attended meeting on 20.05.2025, 14.06.2024, 11.07.2024, 16.07.2024 and 29.07.2024. The members of the Committee from August to March are Manuj Agarwal, Manisha Godara and Lakshita Sharma and have attended meetings on 10.10.2024, 06.01.2025 and 10.01.2025.

Nomination and Remuneration Committee: As on 31st March 2025 Committee consists of consists of two non-executive directors and one executive director. The members of the Committee are Manuj Agarwal, Manisha Godara and Lakshita Sharma. The Nomination and Remuneration Committee had met for four times in a financial year.

Mr. T. Veerabhadraswamy, Mr. Basavaraj N. Patil and Mrs. U. Vijaya Prabhakar are the members of committee from April to July and have attended meeting on 14.06.2024, 16.07.2024 and 29.07.2024. The members of the Committee from August to March are Manuj Agarwal, Manisha Godara and Lakshita Sharma and have attended meetings on 01.09.2024.

Vigil Mechanism/Whistle Blower Policy: The Company has adopted a Whistle Blower Policy and has established the mechanism in lieu with the requirements under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Whistle Blower policy is formulated to provide a vigil mechanism for Directors and Employees to raise the genuine concerns about unethical behaviour, actual and suspected fraud and violation, actual or suspected fraud. It also provides for adequate safeguard against victimization of the whistle blower. No person has been denied access to the Audit committee. The committee looks into the complaints, and tracks matters to the closure as per the law.

Stakeholder's Relationship Committee: Ms. Manisha Godara Independent and Non-Executive director is the chairman of the Stakeholders' Grievance Committee. The roles and responsibilities of the Committee are given in detail in the corporate governance report.

Particulars of loans, guarantees or investments under section 186: The particulars of Loans, guarantees or investments made under Section 186 are not applicable.

Particulars of contracts or arrangements with related parties: The particulars of Contracts or Arrangements made with related parties made pursuant to Section 188 are furnished in **Annexure II** and are attached to this report.

Managerial Remuneration: None of the employees in the company is earning above five lakhs per months / Sixty Lacs per annum.

Secretarial Audit report: Pursuant to Section 204 of the Companies Act 2013 and the Companies (Appointment and remuneration of Managerial Personnel) Rules 2014, the Company has appointed **Megha Khandelwal**, Company Secretary in practice to undertake the Secretarial Audit of the Company. The Secretarial Audit Report is annexed herewith as **Annexure III** with the report. There are some qualifications, reservation or adverse remarks or disclaimer in the Secretarial Audit Report the board of directors are explaining this qualification in **Annexure IV**.

Directors' Responsibility Statement: The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that.

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- (b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for - that period
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- (f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future: There were no such orders passed.

Management Discussion and Analysis report: Management Discussion and Analysis Report as required under LODR Regulations are disclosed as **Annexure V**.

Corporate Governance Report: Corporate Governance report as required under LODR Regulations is disclosed as **Annexure VI**.

Listing Fees: The Company confirms that it has paid the annual listing fees for the year 2025-26 Stock exchange.

Criteria of Making Payments to Non-Executive Director If the Same Has Not Been Disclosed in Annual Report: Within the parameters prescribed by law, the payment of sitting fees will be recommended by the Nomination and Remuneration Committee and will be approved by the Board. Independent Directors ("ID") and Non-Independent Non- Executive Directors ("NED") may be paid sitting fees (for attending the meetings of the Board and of committees of which they may be members) and commission within regulatory limits. Quantum of sitting fees may be subject to review on a periodic basis, as required.

Other particulars related to Directors: The Independent Directors also assessed the quality, quantity and timeliness of flow of information between the Company Management and the Board that is necessary for the Directors to effectively and necessarily perform their duties.

Prevention, Prohibition and Redressal of Sexual Harassment of women at Work Place: The Company has in place a policy on prevention, prohibition & redressal of sexual harassment of women at work place. No complaints are received during the year.

Policy on Dealing with Related Party Transactions: Company deals with related parties on market terms and conditions at market prices. No special consideration is given, they only do job works at ruling market prices.

Policy for Determining Material Subsidiaries: Company does not deal in any material subsidiaries.

Details If Familiarization on Programmes Imparted to Independent Directors Including The Following Details: No familiarization programs are conducted to Independent Directors. The Independent Directors are well aware of the manufacturing and dealing in jewellery, ornaments and their components and accessories and of producing acquiring and trading in metals, bullion, gold ornaments, silver utensils, diamond, precious stones, and semi-precious stones. They are also well versed in day-to-day market fluctuation in gold Markets.

The E-Mail Address f-or Grievance Redressal and Other Relevant Details: The Grievance redressal is headed by Mrs. Lakshita Sharma and shareholders can complain directly through the e-mail sjlalcd@mail.com and to Integrated Registry Management Service Pvt Ltd No, 30 Ramana Residency, Ground Floor, 4th Cross Sampige road Malleshwaram, Bangalore- 560003.E mail id: irg@intergratedindia.in.

No Fixed Agreements with Media Companies: There were no Fixed Agreements with Media Companies and no such meet was conducted.

No Meeting of Institutional Investors or Analysts Meet Conducted by the Company

Penalty for Non-Compliance

Regulations	Quarter/ Month	Basic Fine Levied	Paid
SOP-Reg-23(9)	Sep-20	1000000	Paid
SOP-Reg-27(2)	Jun-14	6000	Paid
SOP-Reg-27(2)	Dec-13	5000	Paid
SOP-Reg-33	Dec-13	164782	Paid
SOP-Reg-33	Mar-14	20000	Paid
SOP-Reg-33	Mar-15	15000	Paid
SOP-Reg-33	Sep-17	5000	Paid
SOP-Reg-33	Mar-23	35000	Paid
SOP-Reg-34	Mar-22	12000	Paid
SOP-Reg-6(1)	Dec-19	15000	Paid
SOP-Reg-6(1)	Mar-20	51000	Paid
SOP-Reg-6(1)	Dec-20	19000	Paid
SOP-Reg-6(1)	Mar-21	31000	Paid
SOP-Reg-6(1)	Mar-24	79000	Paid
SOP-Reg-6(1)	Jun-24	74000	Paid
SOP-Reg-29(2) 29(3)	Nov-18	10000	Paid
SOP-Reg-23	Sep-24	50000	Paid
Section 203	Feb-24	87320	Paid

The Company has a proper and adequate system of internal controls: This ensures that all transactions are authorized, recorded and reported correctly, and assets are safeguarded and protected against loss from un-authorized use or disposition. In addition, there are operational controls and fraud risk controls, covering the entire spectrum of internal financial controls.

Compliance With Secretarial Standards on Board and General Meeting

Pursuant to Clause 9 of the Revised Secretarial Standard-1(SS-1) and Standard-2(SS-2), your company has complied with applicable Secretarial Standard issued by the Institute of Company Secretaries of India during the financial year under review.

Acknowledgements: Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your directors also acknowledge gratefully the shareholders for their support and confidence reposed on your Company.

For and on the behalf of the Board

LAKSHITA SHARMA

Director

DIN: 09831479

Place: Chitradurga

Date: 04.09.2025



Annexure I

DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN

(A) EXCHANGE EARNINGS AND OUTGO(A) CONSERVATION OF ENERGY:

(i)	the steps taken or impact on conservation of energy	NIL
(ii)	the steps taken by the company for utilizing alternate sources of energy	NIL
(iii)	the capital investment on energy conservation equipments	NIL

(B) TECHNOLOGY ABSORPTION:

(i)	the efforts made towards technology absorption	NIL
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	NIL
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	NIL
	(a) the details of technology imported	NIL
	(b) the year of import;	NIL
	(c) whether the technology been fully absorbed	NIL
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	NIL
(iv)	the expenditure incurred on Research and Development	NIL

(C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

Foreign Exchange Earnings: NIL Foreign Exchange Outgo: NIL

For and on the behalf of the Board

LAKSHITA SHARMA

Director

DIN: 09831479

Place: Chitradurga

Dated: 04.09.2025

Annexure II

Form No. AOC-2

(Pursuant to *clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014*)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis: NIL

2. Details of contracts or arrangements or transactions at arm's length basis: 3

- (a) **Name(s) of the related party and nature of relationship:** Sparkle Gold Mines Private Limited and Mrs. Sarita Devi Sharma and Ms. Lakshita Sharma (Directors of the listed entity) are related party and are directly related as being part of Board Members of the Related Party (Sparkle Gold Mines Private Limited)
- (b) **Nature of contracts/arrangements/transactions:** Purchase of Bullion
- (c) **Duration of the contracts / arrangements/transactions:** Material terms and conditions are based on the contracts which inter alia include the rates based on prevailing/extant market conditions and commercial terms as on the date of entering into the contract(s).
- (d) **Salient terms of the contracts or arrangements or transactions including the value, if any:** Value of the related party transaction as approved by the audit committee is 20000 Lakhs and Value of transaction during the reporting period is 547.05 Lakhs.
- (e) **Justification for entering into such contracts or arrangements or transactions:** The trading in precious metal involves high level of trust and integrity and when dealing with sparkle gold mines Pvt. Ltd it enables the listed entity to be watchful, sure and leaves no doubt related to the purity, sourcing of the bullion and precious metal.
- (f) **Date(s) of approval by the Board:** 04.03.2025
- (g) **Amount paid as advances, if any:** NIL

For and on the behalf of the Board

LAKSHITA SHARMA

Director

DIN: 09831479

Place: Chitradurga

Dated: 04.09.2025

Annexure III

SECRETARIAL AUDIT REPORT

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31.03.2025

*[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of
The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]*

To

The Members

Sparkle Gold Rock Limited (formerly Known as Sree Jayalakshmi Autospin Limited)

CIN: L32111KA1991PLC011732

'SNAJANA' Davangere

Road, Chitradurga, Karnataka, 577501

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **SPARKLE GOLD ROCK LIMITED (CIN: L32111KA1991PLC011732)** (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **(Not Applicable During the Audit Period)**

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

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

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;

(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009(**Not applicable during the Audit Period**); and

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998. (**Not applicable during the Audit Period**)

(i) other regulations as applicable.

We have also examined compliance with the applicable clauses of The Listing Agreements entered into by the Company with Stock Exchange and the Secretarial Standards as issued by the Institute of the Company Secretaries of India.

During the audit period under review and as per information and clarifications provided by the management, we hereby confirm that the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, etc. as mentioned above subject to the observations as mentioned hereinabove.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

S.No.	Relevant Provision for Compliance Requirement	Observation
1.	Regulation 6(1) of SEBI (LODR) Regulations, 2015	Non-compliance with requirement to appoint a qualified company secretary as the compliance officer. A penalty for Rs. 87320/- (for quarter ended June 2024) was imposed on the Company for not having a Compliance officer on Board for more than 3 months as per the relevant provisions.
2.	Regulation 29(2)/29(3) of SEBI (LODR) Regulations, 2015	Delay in furnishing prior intimation about the meeting of the board of directors for the month of January 2025. A penalty of Rs. 11800/- was levied on the Company for such non-compliance.
3.	Regulation 23 (9) of SEBI (LODR)	Non-compliance with disclosure of related party

	Regulations, 2015	transactions on consolidated basis for the half year ended September 2024, for this a penalty of Rs. 59000/- was imposed on Company.
4.	Late filing of Form DIR-12 for the Appointment of Independent Directors dated 03/08/2023, Pursuant to sections 7(1) (c), 168 & 170 (2) of The Companies Act, 2013 and rule 17 of the Companies (Incorporation) Rules 2014 and 8, 15 & 18 of the Companies (Appointment and Qualification of Directors) Rules, 2014]	The Form DIR-12 for the appointments of Independent Directors named Mr. Thippeswamy Veerabhadra Swamy and Mr. Basavaraj Naganagouda Patil regarding previous year dated 03/08/2023 was filed during the review period with the additional fees of Rs. 7200/- on 04/12/2024.
5.	Late filing of Form DIR-12 for the Cessation of Independent Directors dated 26/07/2024, Pursuant to sections 7(1) (c), 168 & 170 (2) of The Companies Act, 2013 and rule 17 of the Companies (Incorporation) Rules 2014 and 8, 15 & 18 of the Companies (Appointment and Qualification of Directors) Rules, 2014]	The Form DIR-12 for the Cessation of Independent Directors named Mr. Thippeswamy Veerabhadra Swamy and Mr. Basavaraj Naganagouda Patil dated 26/07/2024, was filed during the review period with the additional fees of Rs. 6000/- on 04/12/2024.

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

Sr. No	Observations/ Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance report for the year ended 2023-24 or prior years	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
No reportable Observations						

Based on the information received and records maintained, we further report that;

1. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors as on 31.03.2025. The changes in the composition of the Board of Directors and Compliance Officer that took place during the period under review were carried out in compliance with the provisions of the Act except the instances provided above in the Observations.

2. As per the Information provided by the management, adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
3. All the decisions in the board meetings were carried through by majority while there were no dissenting member's views and hence not captured and recorded as part of the minutes.

We report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period there have been enlisted major actions or events or changes undertaken by the Company which may have a major bearing on the Company's affairs in pursuance of the above referred laws, rules, guidelines, standards etc:-

S.NO.	PARTICULARS	REMARKS
1.	Change in Management	The entire Board of the Company was changed in the Board meeting held on 29/07/2024, including Independent Directors. The Company Secretary of the Company, Mr. Presh Kumar had resigned in September, 2024 and Mrs. Shivani Bairathi was appointed with effect from 01/10/2024. All compliances related to above changes were duly made.
2.	Amendment in Memorandum of Association	The Company altered its Memorandum of Association during the year for the following clauses: • The Authorised Share Capital of the Company was increased from ₹5,00,00,000 capital to ₹20,00,00,000 vide shareholders' approval dated 30.09.2024. All compliances related to such change were duly complied with. • During the financial year under review, the Company has altered its Memorandum of Association to update and expand the Object Clause under Clause III(A) of the MoA. All compliances related to such change were duly complied with.
3.	Appointment of Statutory Auditor	M/s G.R. Gupta and Co., Chartered Accountants (FRN:006201C), were appointed as Statutory Auditors of the Company for the upcoming Five Years in the AGM held on 30.09.2024. The appointment was made in compliance with provisions of Section 139 of the Companies Act, 2013.
5.	Changes in Shareholding Pattern	Significant changes were observed in the shareholding pattern of the Company due to Promoter

		Reclassification. Necessary disclosures were filed with the stock exchange (BSE) and Registrar of Companies (ROC), as applicable.
6.	Related Party Transaction	During the audit period, the Company has entered into related party transactions which were in the ordinary course of business and at arm's length basis. The necessary approvals from the Audit Committee, Board and Shareholders, wherever applicable, were obtained, and the disclosures were made in compliance with Section 188 of the Companies Act, 2013 and Regulation 23 of SEBI (LODR) Regulations, 2015.
7.	Adoption and Compliance of Policies	The Company has adopted various policies and codes as required under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015, including the Code of Conduct for Directors and Senior Management, Policy on Related Party Transactions, Whistleblower Policy, Insider Trading Code, Nomination and Remuneration Policy, and others. These policies were duly reviewed and approved by the Board and were found to be in compliance with applicable provisions.
8.	Audit committee Recommendation	During the audit period, the Audit Committee was duly constituted and its meetings were held as per the prescribed provisions. The recommendations made by the Audit Committee were duly accepted and taken on record by the Board of Directors. No instance was observed where the Board did not accept any recommendation of the Audit Committee.
9.	Secretarial Standards	The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under Section 118 (10) of the Companies Act, 2013 and mandatorily applicable.
10.	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 have been reviewed & updated on time, as per the regulations/ circulars/ guidelines issued by SEBI
11.	Maintenance and disclosures on Website	The Listed entity maintains 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 redirects to the relevant document(s)/ section of the website
12.	Disqualification of	None of the Director(s) of the Company is/ are

	Director	disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.
13.	Preservation of Documents	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.
14.	Performance Evaluation	The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/ during the financial year as prescribed in SEBI Regulations.
15.	Disclosure of events or information	The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.
16.	Prohibition of Insider Trading	The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.

**For Megha Khandelwal and Associates
(Company Secretaries)**



Megha Khandelwal

Proprietor

M. No. 10237

C.P. No. 13405

P.R. No: PRN4023/2023

UDIN: F010237G000383808

UIN: S2014RJ259300

Place: Jaipur

Date: 20.05.2025

Annexure- A

To

The Members

Sparkle Gold Rock Limited

CIN: L32111KA1991PLC011732

'SNAJANA' Davangere Road, Chitradurga, Karnataka, 577501

Our report of even date is to be read along with this Annexure.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on a test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices followed by us provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events, etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Megha Khandelwal and Associates
(Company Secretaries)



Megha Khandelwal

Proprietor

M. No. 10237

C.P. No. 13405

P.R. No: PRN4023/2023

UIN: S2014RJ259300

UDIN: F010237G000383808

Place: Jaipur

Date: 20.05.2025

ANNEXURE IV

BOARD'S EXPLANATION TO THE OBSERVATION MADE IN SECRETARIAL AUDIT REPORT

The Company has since taken steps to have all the documents filed and applied to the relevant authorities for condonation/composition of delays.

**For SPARKLE GOLD ROCK LIMITED
(FORMERLY KNOWN AS SREE JAYALAKSHMI AUTOSPIN LIMITED)**

**LAKSHITA SHARMA
Director
DIN: 09831479**

**Place: Chitradurga
Dated: 04.09.2025**



ANNEXURE V

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The key areas of Management Discussion and Analysis are given below.

+ OVERVIEW

The financial statements have been prepared in compliance with the requirements of the Companies Act, 2013, guidelines issued by the Securities and Exchange Board of India (SEBI) and the Generally Accepted Accounting Principles (GAAP) in India.

+ INDUSRTY STRUCTURE AND DEVELOPENTS

The Indian economy was under stress and the rupee depreciates sharply. India registered an economic growth of 8.2% in the financial year 2024-25 and 8.2% in 2023-24. The global economic turbulence that continued for past few years was expected to ease off by 2025 with stable and motivated new Government. We also faced significant strains in our growth rate as the same was in the Industry. Containment of the fiscal and current account deficits in the coming months will provide a cushion to the Indian economy from further volatility. Inflation expectations have moderated.

+ SEGMENT WISE OR PRODUCT WISE PERFORMANCE

The global economic scenario has remained volatile and weak market sentiments continued in Fiscal 2018, worsened by the absence of major policy developments during the year. Most Indian markets experienced continued moderation of absorption.

+ OUTLOOK

Your Company continues to implement its strategy to concentrate on its core business activity. Your Company believes that demand conditions in the real estate sector are exhibiting early signs of improvement, and signs of declining interest rates as well as renewed activity in the lending and public capital markets are expected to ease funding pressures. Hence, the Company is expecting to improve its performance and profitability in future.

+ OPPORTUNITIES & THREAT

Your Company plans to focus on the new areas and segments. Your Company on its part is also well poised to seize new opportunities as they come.

+ RISKS & CONCERN

Your Company has implemented robust risk management policies and guidelines that set out the risk appetite for your company and your Company's general risk management

philosophy. Accordingly, your Company has established a framework and process to monitor the exposures to implement appropriate measures in a timely and effective manner.

INTERNAL CONTROL SYSTEM AND ADEQUACY

Internal control systems and procedures in the Company are commensurate with the size and the nature of Company's business and are regularly reviewed and updated by incorporating changes in regulatory provisions in order to safeguard the assets and to ensure reliability of financial reporting.

HUMAN RESOURCES

The human resources strategy enabled the Company to attract, integrate, develop and retain the best talent required for driving business growth. The sustained strategic focus to enhance employee capability, improve efficiency. The Company continues to give priority to its human assets. The Company provides a fair and equitable work environment to all its employees. The Company is continuously working to create and nurture an atmosphere which is highly motivated and result oriented.

FINANCIAL PERFORMANCE

The financial performance of the Company for the year under review is discussed in detail in the Directors Report.



For and on behalf of the Board

LAKSHITA SHARMA

Director

DIN: 09831479

Place: Chitradurga

Dated: 04.09.2025

ANNEXURE VI

REPORT ON CORPORATE GOVERNANCE

Company's Philosophy on Code of Governance

M/s. Sparkle Gold Rock Limited (Formerly Known as Sree Jayalakshmi Autospin Limited) believes in functioning in a transparent manner with the basic philosophy being to enhance the Shareholder's values, keeping in mind the needs and interest of the Shareholders. Your Company continues to follow procedures and practice in conformity with the code of Corporate Governance as enunciated in the SEBI (LODR) Regulations, 2015. Following disclosures set out the approach and commitment of the Company towards the Corporate Governance.

Board of Directors & Board Meetings

Composition of Board: The Board of Directors of the Company consisted of Four (4) Directors including two (2) Independent Directors namely Mr. Manuj Agarwal, and Ms. Manisha Godara, all non-executive Directors. Ms. Lakshita Sharma is an Executive Director and Mrs. Sarita Devi Sharma is an Executive & Managing Director. The Composition of the Board is in conformity with the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

Board Meetings; During the year, 12 (Twelve) Meetings of the Board of Directors were held respectively on:

Meeting No.	Date
1.	20.05.2024
2.	14.06.2024
3.	11.07.2024
4.	16.07.2024
5.	29.07.2024
6.	04.09.2024
7.	05.09.2024
8.	01.10.2024
9.	15.11.2024
10.	13.01.2025
11.	15.02.2025
12.	04.03.2025

Names of the directors	Designation / Category	Relationship with other directors	No. of board meetings attended out of 12 held during the year	Number of shares held by the director	Directorship in other Public Listed Companies*	Attendance of previous AGM held on September 30, 2024
U. Vijaya Prabhakar	Non-Executive, Non-Independent Director	Yes	5	0	1	NA
K.V. Prabhakar	Managing Director	Yes	5	0	4	Absent
T. Veerabhadraswamy	Independent Director, Non-Executive	No	5	NIL	0	NA
Basavaraj N. Patil	Independent Director, Non-Executive	No	5	NIL	0	NA
Lakshita Sharma	Managing Director, Executive	Yes	8	300000	0	Present
Manuj Agarwal	Non- Executive, Non-Independent Director	No	7	NIL	0	Present
Manisha Godara	Non- Executive, Non-Independent Director	No	7	NIL	1	Present
Sarita Devi Sharma	Executive, Director	Yes	8	373609	0	Present

*As required under Regulation 26 of the SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015, it does not include directorship in Foreign Companies, companies registered under Section 8 of the Companies Act, 2013 and private limited companies. The Board periodically reviews the compliance report of all laws applicable to the Company. All the Directors have made necessary disclosures about the directorships and committee positions they occupy in other companies.

Particulars of Directors seeking appointment and re-appointment:

As required under Regulation 36(3) of the SEBI Listing Regulations, particulars of Director(s) seeking re-appointment at the forthcoming Annual General Meeting (AGM) are given in the Annexure to the Notice convening the said AGM.

Board Independence:

Based on the confirmation/disclosures received from the Directors, 2 Non-Executive Directors are independent in terms of Section 149(6) of the Companies Act, 2013 and Regulation 16(1) (b) of the Listing Regulations. There are no material pecuniary relationships or transactions between the Independent Directors and the Company. Company does not pay any compensation and sitting fees to Non- Executive Directors.

COMMITTEE(S) OF THE BOARD

The Board of the Company has constituted the following Committees with adequate delegation of powers.

Audit Committee:

The Audit Committee has been delegated with the powers and entrusted with the duties to oversee the Company's financial reporting process and adequacy of internal audit system, scope of the audit including observations of the Auditors, adequacy of internal audit system etc.

Presently, the Audit Committee consists of two Independent Directors and one executive director namely Mr. Manuj Agarwal, Ms. Manisha Godara and Ms. Lakshita Sharma during the Financial Year under Report, eight (8) Audit Committee meetings have taken place.

Mr. T. Veerabhadraswamy, Mr. Basavaraj N. Patil and Mrs. U. Vijaya Prabhakar are the members of audit committee from April to July and have attended meeting on 20.05.2025, 14.06.2024, 11.07.2024, 16.07.2024 and 29.07.2024. The members of the Committee from August to March are Manuj Agarwal, Manisha Godara and Lakshita Sharma and have attended meetings on 10.10.2024, 06.01.2025 and 10.01.2025.

The composition and terms of reference of Audit Committee are in conformity with the LODR Regulations and the Companies Act, 2013.

The minutes of the meetings of the Audit Committee are placed before the Board for its information.

Investors'/Shareholders' Grievance Committee:

The Investors"/Shareholders" Grievance Committee has been delegated with the powers to approve and register transfer and/or transmission of shares, to issue the duplicate share certificates, to redress all types of grievances of the Shareholders/Investors relating to the transfer, transmission of shares and also relating to non-receipt of annual reports and declared dividends etc.

Presently, the Shareholders Grievance Committee is chaired after by Ms. Manisha Godara Independent Director of the Company. Investors/Shareholders Grievance Committee meetings have taken place on 15/10/2024.

Information relating to Shareholders/Investors Complaints is regularly placed before the Committee. There were no complaints from the shareholders for the year.

Nomination and Remuneration Committee:

The Nomination and Remuneration Committee has been delegated with the powers to consider and approve all elements of remuneration package of all the directors i.e. salary, benefits, bonuses, stock options, pensions etc., to review at any point of time the service contracts or other terms of appointment of any or all of the directors and to consider and approve the applications to be made to the Central Government at any point of time for increase or otherwise, in the remuneration of the directors of the company with the approval of the Central Government.

Presently, the Remuneration Committee consists of two Independent Directors and one executive director namely Mr. Manuj Agarwal, Ms. Manisha Godara and Ms. Lakshita Sharma.

Mr. T. Veerabhadraswamy, Mr. Basavaraj N. Patil and Mrs. U. Vijaya Prabhakar are the members of committee from April to July and have attended meeting on 14.06.2024, 16.07.2024 and 29.07.2024. The members of the Committee from August to March are Manuj Agarwal, Manisha Godara and Lakshita Sharma and have attended meetings on 01.09.2024.

General Meetings: The details regarding venue and times of last three Annual General Meeting of the Company are given below:

Financial Year	Date of the Meeting	No. of Special Resolution(s)	Special Resolutions passed
2021-22	02.09.2022 Regd office, Sanjana,Davanagere Road,Chitradurga-577501	Nil	Nil
2022-23	04.09.2023 Regd office, Sanjana,Davanagere Road,Chitradurga-577501	1	1
2023-24 (Annual General Meeting)	30.09.2024 Regd office, Sanjana,Davanagere Road,Chitradurga-577501 (via VC/OVAM)	4	4
2023-24 (Extra Ordinary General Meeting)	24.03.2025 Regd office, Sanjana,Davanagere Road,Chitradurga-577501 (via VC/OVAM)	2	2

None of the business proposed to be transacted at the ensuing Annual General Meeting require passing of Special Resolution through Postal Ballot.

Disclosures: During the year, there were significant transactions with the directors or the management, their subsidiaries or relatives etc. that have any potential conflict with interest of the company at large. Also, there were some penalties imposed on the Company by the Stock Exchange or SEBI or any other Statutory Authority related to capital markets from FY 2014-15 till date, which has been duly paid. The Company has adopted whistle Blower Policy under which the employees are free to report the violations of applicable law and regulations. It is affirmed that no personnel have been denied access to the Audit Committee.

Accounting Treatment in Preparation of Financial Statements;

The guidance/accounting standards laid down by the Institute of Chartered Accountants of India (ICAI) and prescribed under Section 133 of the Companies Act, 2013, have been followed in preparation of the financial statements of the Company.

Company adheres to the compliance of prohibition of insider trading regulations and also compliance of SEBI regulations. Company has well place Audit committee and all accounting disclosures are made to Audit committee for discussion and guidance to the Board.

General Shareholders' Information:

a. 34th Annual General Meeting

Date: 30th September, 2025

Day: Tuesday

Time: 12.30 p.m.

Through Video Conferencing (VC)

b. Financial Year: 2024 - 2025

c. Date of Book Closure: 23.09.2025 to 30.09.2025 (Both days inclusive)

d. Listing: BSE

e. Presently the Securities of the Company are listed with Bombay Stock Exchange, Mumbai.

f. Registrar & Share Transfer Agent: M/S. Integrated Registry Management Services Pvt Ltd.

No 30, Ramana residency, Ground Floor, 4th Cross, Sampigi Road,

Malleshwaram, Bangalore 560003

g. Distribution of Shareholding as on March 31, 2025

Category	No of Shares	% of Equity
Indian Promoters	-	-
Clearing Members	-	-
Mutual Fund/UTI	39,000	0.87

Banks/Financial Institutions, Insurance companies(central/state govt)	4,00,000	8.93
Private Corporate Bodies	3,54,753	7.92
NRI/OCB/FFI	2,44,760	5.47
Indian Public	34,25,547	76.49
Trust	14,140	0.32
Total	44,78,200	100

Dematerialization of Shares and liquidity:

The Company Shares are traded compulsory in dematerialized form only. The Company has entered into tripartite agreement with NSDL and CDSL for dematerialization of the company's shares. The ISIN allotted to the company's shares is INE61801010F.

Certificate Under Regulation 34(3) of Sebi Listing Regulation:

Company has obtained a certificate pursuant to the Regulation 34(3) read with Schedule V of the Listing Regulations M/s Megha Khandelwal, practicing company secretaries confirming that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by Securities and Exchange Board of India or the Ministry of Corporate Affairs or any other statutory authorities. The said certificate forms part of this report.

Disclosure Under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The company has in place an Anti-Harassment policy in line with the requirements of the sexual harassment of women at the workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. During the year under review, company has not received any Sexual Harassment Complaints.

Means of Communication

The Quarterly Results (Provisional) of the Company are published in the Company's website. Annual Report containing, inter alia, Audited Annual Accounts, Directors Report, Auditors Report and other important information is circulated to members and other entitled entities thereto. The Company's website www.sjlal.com contains separate section Investor's where shareholders information is available. The Annual Report of the Company is also available on the website.

Megha Khandelwal & Associates

Company Secretaries

B-004, Akshat Apartments, D-235, Bihari Marg, opposite Gokul Departmental Store, Meera Marg, Bani Park, Jaipur, Rajasthan 302016

☎ +91-99503-69141

✉ megha.khandelwal09@gmail.com

Certificate from Practicing Company Secretary on Corporate Governance
[Pursuant to schedule V (E) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members of
Sparkle Gold Rock Limited
(Formerly Known As Sree Jayalakshmi Autospin Limited)
'Snajana' Davangere Road, Chitradurga, Karnataka, 577501.

I have examined the compliance of related conditions of Corporate Governance by **Sparkle Gold Rock Limited (Formerly Known As Sree Jayalakshmi Autospin Limited)** ("the Company") for the year ended 31st March 2025 as specified under Regulation 17 to 27, clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") as amended.

Management's Responsibility:

The compliance of the conditions of Corporate Governance is the responsibility of the management including the preparation and maintenance of all the relevant records and documents. This responsibility includes formation, implementation and maintenance of all the internal control and procedures to ensure the compliance with condition of the Corporate Governance stipulated in the Listing Regulations.

Auditor's Responsibility:

My examination is limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

Pursuant to the requirements of the Listing Regulations, it is my responsibility to provide a reasonable assurance whether the Company has complied with the conditions of Corporate Governance as stipulated in SEBI Listing Regulations for the year ended 31st March 2025.

Opinion

In my opinion and to the best of my information and according to the explanations given to me, and the representations made by the Directors and the management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, I certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations for the year ended on 31st March 2025.

I further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**For Megha Khandelwal and Associates
Company Secretaries**



Megha Khandelwal

Proprietor

FCS No.: 10237

CP No.: 13405

UDIN: F010237G001185312

PR No.: 4023/2023

Date: 05.09.2025

Place: Jaipur



Megha Khandelwal & Associates

Company Secretaries

B-004, Akshat Apartments, D-235, Bihari Marg, opposite Gokul Departmental Store, Meera Marg, Bani Park, Jaipur, Rajasthan 302016

+91-99503-69141

megha.khandelwal09@gmail.com

ANNEXURE VII

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Members of

Sparkle Gold Rock Limited

(Formerly Known As Sree Jayalakshmi Autospin Limited)

'Snajana' Davangere Road, Chitradurga, Karnataka, 577501.

I have examined the relevant disclosures provided by the Directors (as enlisted in Table A of **Sparkle Gold Rock Limited (Formerly Known As Sree Jayalakshmi Autospin Limited)** bearing CIN **L32111KA1991PLC011732**, having registered office situated at 'Snajana' Davangere Road, Chitradurga, Karnataka, 577501. (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my knowledge and based on the following:

- Documents available on the website of the Ministry of Corporate Affairs;
- Verifications of Directors Identification Number (DIN) status on the website of the Ministry of Corporate Affairs;
- Disclosures provided by the Directors (as enlisted in Table A) of the Company; and
- Debarment list of the Bombay Stock Exchange and National Stock Exchange,

I hereby certified that none of the Directors on the Board of the Company (as enlisted in Table A) have been debarred or disqualified from being appointed or continuing as directors of the Company by the Securities Exchange Board of India, Ministry of Corporate Affairs or any such other statutory authority as on 31st March 2025.

Sr. No.	Name of the Directors	DIN	*Date of appointment in the Company
1	Ms. Lakshita Sharma (CFO)	09831479	16/07/2024
2	Ms. Lakshita Sharma	09831479	29/07/2024
3	Mrs. Sarita Devi Sharma	02467927	16/07/2024
4	Mr. Manuj Agarwal	09193711	29/07/2024
5	Ms. Manisha Godara	08116113	29/07/2024

*the date of appointment is as per the MCA Portal.

Ensuring the eligibility of for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**For Megha Khandelwal and Associates
Company Secretaries**



Megha Khandelwal
Proprietor
FCS No.: 10237
CP No.: 13405
UDIN: F010237G001185499
PR No.: 4023/2023
Date: 05.09.2025
Place: Jaipur



MD/CFO CERTIFICATION

The Board of Directors
For Sparkle Gold Rock Limited
(Formerly known as Sree Jayalakshmi Autospin Limited).

Subject: Compliance Certificate as required under Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

We, Sarita Devi, Managing Director along with CFO of Sparkle Gold Rock Limited (Formerly known as Sree Jayalakshmi Autospin Limited). Hereby certify that:

A. We have reviewed financial statements and the cash flow statement of the Company for the financial Year ended March 31, 2025 and that to the best of our knowledge and belief:

1. These statements do not contain any materially untrue statement or omit any material fact or Contain statements that might be misleading;
2. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent, illegal or vocative of the Company's code of conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the auditors and the Audit Committee that there is no:

- i. Significant changes in internal control over financial reporting during the year;
- ii. Significant changes in accounting policies during the year requiring disclosure in the notes to the financial statements; and
- iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

LAKSHITA SHARMA
Director/CFO DIN:
09831479

Dated: 04.09.2025

DECLARATION OF COMPLIANCE WITH CODE OF CONDUCT

As required under Schedule V (D) of the Securities & Exchange Board of India (Listing Obligation and Disclosures Requirement) Regulation 2015, all the Members of the Board of Directors and the Senior Management Personnel have confirmed compliance with the Code of Conduct for the year ended March 31, 2025.

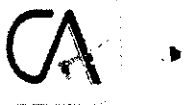
LAKSHITA SHARMA

Director

Date: 04.09.2025

DIN: 09831479





G.R. Gupta and Company

Chartered Accountants

Tel: +91-141-2365194, 2374464, 4005652

Email: grguptaca@gmail.com

Delhi Office:

C/O Raja General Store
Pradhan Market, Near Shiv Mandir,
Nilothi Extension, Nangloi,
Delhi 110041

Jaipur Office:

Flat No.404, Vishnu Apartment,
A-8, Sardar Patel Marg,
Chomu House Circle, C-Scheme
Jaipur, Rajasthan 302001

Bengaluru Office:

Flat No 116/3, 2nd Floor,
11th Cross, Malleshwaram,
Above Union Bank,
Bengaluru 560003

Independent Auditor's Report

To the Members of
SPAKLE GOLD ROCK LIMITED
(formerly known as Sree Jayalakshmi Autospin Limited)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **SPARKLE GOLD ROCK LIMITED** ("the company"), which comprises the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes in Equity and cash flow Statement for the year then ended, and notes to the standalone financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred as 'standalone financial statements'.

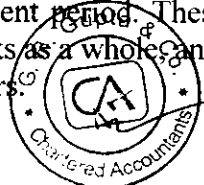
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the 'Act'), in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India of the state of affairs of the Company as at 31st March 2025, and its **Loss**, total comprehensive income, changes in equity and its cash flow for the year ended on that date.

Basis of Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* 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 statements under the provisions of the Companies Act, 2013 and the Rules there under, 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 on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



Information Other Than the Standalone Financial Statements and Auditor's Report Thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to the Board's Report, Management Discussion and Analysis, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditors' report thereon. The other information is expected to be made available to us after the date of this auditors' report.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to communicate the matter to those charged with governance as required under SA 720 'The Auditors' responsibilities relating to other Information'. We have nothing to report in this regard.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Ind AS specified under Section 133 of the Act and the rules thereunder, as amended. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 standalone financial statements.

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



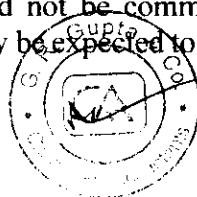
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work: and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

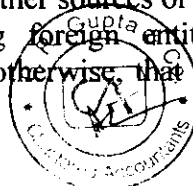
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements for the financial year ended 31st March, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss (including other Comprehensive income), the Statement of Changes in Equity and cash flow statement for the year ended dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act and the Rules thereunder, as amended.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of sub-section (16) of Section 197 of the Act, as amended, we report that to the best of our information and according to the explanations given to us, remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act.
 - (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations as on 31st March 2025 which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - (i) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or



indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

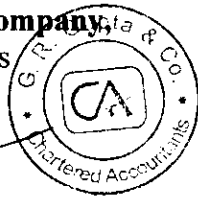
(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clauses (i) and (ii) of Rule 11(e) contain any material misstatement.

(j) The Company has not declared nor proposed or paid any dividend during the year and therefore compliance under section 123 of the Act is not applicable to the Company.

(k) The company has not used accounting software with an audit trail (edit log) feature throughout the year as required under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014. However, this is due to reasonable causes. As company having limited number of transactions during the year, the management faced constraints on selecting the appropriate software vendor in delivering and installing the required updates, which prevented the immediate implementation of audit trail-compliant software. Additionally, the company's current accounting software is fully capable of ensuring that the books of account and other relevant records are retained completely in their original format or in a format that accurately presents the information. The software ensures that the data remains complete and unaltered, thereby maintaining the integrity and reliability of the records. The management is aware of the importance of using audit trail-compliant software and is actively exploring options to upgrade the current system to include an audit trail feature in financial year 2025-26, as part of its commitment to full compliance with statutory requirements.

For **G.R. Gupta & Company**,
Chartered Accountants
(FRN -006201C)



(CA Abhishek Mittal)

Partner

M.No. 404848

Place: Jaipur

Date: 26.05.2025

UDIN-

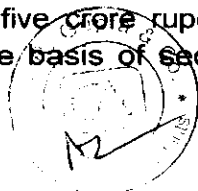
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Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements" for the year ended 31st March 2025.

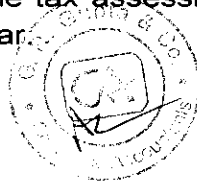
We report that:

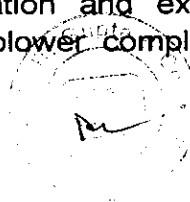
- (i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The company has maintained proper records showing full particulars of intangible assets.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no immovable property hence reporting under this clause not applicable to the company.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records. However Rs.3,50,000/- value of stores and consumables carried down in books are not verifiable which is written off during the year.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence



reporting under clause 3(ii)(b) of the Order is not applicable.

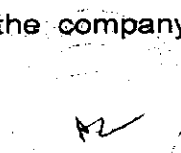
- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with except non charging of interest on the loan.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2025 for a period of more than six months from the date they became payable.
(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.



- (ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanations given to us by the management, The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.
- (e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. Accordingly, clause 3(ix)(e) is not applicable.
- (f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. Accordingly, clause 3(ix)(f) is not applicable.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the
- 

company

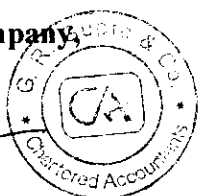
- (xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;
- (xiv) (a) In our opinion and based on our examination and management representation, looking to the size and transactions the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable.
(b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
(b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
(c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
(d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xvii) Based on our examination, the company has incurred cash losses of

A handwritten signature in black ink is written over a circular stamp. The stamp appears to be an official seal, though the text within it is illegible. The signature is a stylized, cursive mark.

Rs.18.91 lakh in the current financial year but there is no cash losses in the immediately preceding financial year.

- (xviii) There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For **G.R. Gupta & Company,**
Chartered Accountants
(FRN -006201C)



(CA Abhishek Mittal)

Partner

M.No. 404848

Place: Jaipur

Date: 2.6.05.2025

UDIN: 25404848 BMMNC D9006

"ANNEXURE B" TO THE INDEPENDENT AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act,2013("the Act ")

We have audited the internal financial controls over financial reporting of **SPARKLE GOLD ROCK LIMITED (formerly known as Sree Jayalakshmi Autospin Limited** ("the Company") as of March 31, 2025 in conjunction with our audit of the Standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

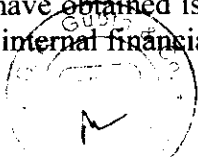
The Company's management and Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ('the Guidance Note') issued by the Institute of Chartered Accountants of India ('the ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over the financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013 to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorities of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

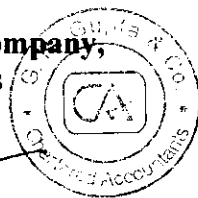
Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of the internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of the changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting with reference to the standalone financial statements and such internal financial controls over financial reporting were operating effectively as at 31st March, 2025 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For **G.R. Gupta & Company,**
Chartered Accountants
(FRN -006201C)



(CA Abhishek Mittal)
Partner
M.No. 404848

Place: Jaipur

Date: 26.05.2025

UDIN - 25404848 BMM NCD 9006

SPARKLE GOLD ROCK LIMITED
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)
BALANCE SHEET AS AT 31ST MARCH, 2025

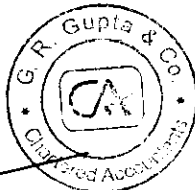
(Rs. in Lakhs)

PARTICULARS	Note No.	As at March 31, 2025	As at March 31, 2024
I. ASSETS:			
Non-Current Assets			
(a) Property, Plant & Equipment	2	1.93	0.25
(b) Capital Work-In-Progress		-	-
(c) Other Intangible Assets	2	-	-
(d) Financial Assets			
(i) Other Financial Assets		-	-
(e) Deferred Tax Assets (Net)	7	-	-
(f) Other Non Current Assets	3	1.54	1.64
Total Non-Current Assets		3.47	1.89
Current Assets			
(a) Inventories	4	-	3.50
(b) Financial Assets			
(i) Trade Receivables	14	409.61	52.16
(ii) Cash & Cash Equivalents	5	102.84	39.60
(iii) Bank Balances other than (i) above	6	-	-
(iv) Loans	8	0.60	60.60
(v) Other Financial Current Assets	9	-	-
(c) Current Tax Assets (Net)	10	1.16	10.93
(d) Other Current Assets	11	-	-
Total Current Assets		514.20	166.78
Total Assets		517.67	168.67
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	12	447.82	447.82
(b) Other Equity	13	-335.58	-311.19
Total Equity		112.24	136.63
Liabilities			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	45.15	-
(ii) Other Financial Liabilities		-	-
(b) Provisions	16	-	-
(c) Other Non-Current Liabilities		-	-
Total Non-Current Liabilities		45.15	-
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payable			
(A) Total Outstanding dues to Micro Enterprises & Small Enterprises	17	-	-
(B) Total Outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	17	343.82	14.76
(ii) Other Financial Liabilities	18	11.50	11.50
(b) Other Current Liabilities	19	5.16	0.00
(c) Provisions	20	0.00	5.77
(d) Current Tax Liabilities (net)		-	-
Total Current Liabilities		360.28	32.04
Total Equity and Liabilities		517.67	168.67
Significant Accounting Policies	1		

The accompanying notes are an integral part of the Financial Statements

As per our report of even date attached

G.R.Gupta & Company
Chartered Accountants
Firm Regn. No. 006201C



CA Abhishek Mittal
Partner

Membership No. 404848

Dated: 26.05.2025
Place: Jaipur

For and on behalf of the Board

Sarita Devi Sharma

Sarita Devi Sharma
Managing Director
DIN: 02467927

Lakshita Sharma
Lakshita Sharma
CFO & Executive Director
DIN-09831479

Shivani Bairathi

Shivani Bairathi
Company Secretary

Dated: 26.05.2025
Place: Jaipur

SPARKLE GOLD ROCK LIMITED
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)
STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

(Rs. in Lakhs)

PARTICULARS	Note No.	For the Quarter ended March 31, 2025	For the Quarter ended March 31, 2024	For the Quarter ended Dec 2024	For the Year ended March 31, 2025	For the Year ended March 31, 2024
I Income						
Revenue from Operations		672.43	-	227.60	900.03	-
Other Income:						
Interest Income		-	-	-	-	0.03
Interest on Income Tax Refund		0.22	-	0.02	0.24	0.03
Miscellaneous Income		6.41	2.33	-	6.44	9.40
Profit on sale of Property, Plant & Equipments		-	-	-	-	348.36
Total Income		679.06	2.33	227.62	906.71	357.82
II Expenses						
Purchase of Stock in Trade	21	644.87	-	227.56	872.43	-
Finance Cost	22	-	-	-	-	-
Depreciation/Amortisation Expenses	23	0.08	0.04	-	0.08	1.14
Employee Benefits Expense	24	2.20	-	1.52	3.72	8.86
Other Expenses		40.28	5.82	3.13	49.47	27.08
Total Expenses		687.44	5.87	232.21	925.71	37.08
III Profit (+) / Loss (-) Before exceptional items and Tax		-8.37	-3.54	-4.59	-18.99	320.74
IV Exceptional items		-	-	-	-	-
V Profit (+) / Loss (-) Before Tax		-8.37	-3.54	-4.59	-18.99	320.74
VI Tax Expense						
(i) Current Tax		-	-	-	-	-
(ii) Deferred Tax Charge(+) / Credit (-)		-	-	-	-	-
(ii) Earlier Tax Period(+) / Credit (-)		5.50	-	-	5.50	-
VII Profit (+) / Loss (-) for the Year		-13.88	-3.54	-4.59	-24.50	320.74
VIII Other Comprehensive Income						
A: (i) Items that will not be reclassified to profit or loss in subsequent periods		-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-
B: (i) Items that will be reclassified to Profit & Loss		-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to Profit & Loss		-	-	-	-	-
IX Other Comprehensive Income for the Year		-	-	-	-	-
X Total Comprehensive Income for the Year		-13.88	-3.54	-4.59	-24.50	320.74
XI Earnings per Equity Share						
Basic and Diluted Earnings Per Equity Share of Rs.10 each (in Rs.)	25	-0.3099	-0.0790	-0.1025	-0.5471	7.1623
Significant Accounting Policies	1					

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For and on behalf of the Board

Sarita Sharma

Sarita Devi Sharma
Managing Director
DIN: 02467927

Lakshita Sharma

Lakshita Sharma
CFO & Executive Director
DIN-09831479

Shivani Baisethi

Shivani Baisethi
Company Secretary

G.R.Gupta & Company
Chartered Accountants
Firm Regn. No. 006201C



CA Abhishek Mittal
Partner
Membership No. 404848

Dated : 26.05.2025

Place : Jaipur

Dated : 26.05.2025
Place : Jaipur

SPARKLE GOLD ROCK LIMITED
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2025

(Rs. in Lakhs)		
Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
<u>A CASH FLOW FROM OPERATING ACTIVITIES:</u>		
Net (+) Profit/ (-) Loss before tax	-18.99	320.74
Depreciation/Amortisation on Property, Plant & Equipment/ Intangible Assets	0.08	1.14
Interest Income	-0.24	-0.06
Profit on Sale of Property, Plant & Equipment	-	-348.36
Operating Profit before Changes in Assets & Liabilities	-19.15	-26.54
Increase/Decrease in Assets and Liabilities:		
(Increase)/Decrease in Current Assets	-344.18	2.66
(Increase)/Decrease in Non-Current Assets	0.10	3.57
Increase/(Decrease) in Current Liabilities	328.26	-6.77
Increase/Decrease in Assets and Liabilities	-16.83	0.46
Cash Generated from Operations	-34.99	-26.08
Less: Income taxes paid (Net)	-5.50	-
Net Cash from Operating Activities (A)	-40.49	-26.08
<u>B CASH FLOW FROM INVESTING ACTIVITIES:</u>		
Purchase of Property, Plant & Equipment	-1.66	375.00
Loans	60.00	-60.76
Investment	-	0.06
Interest Received	0.24	0.06
Net Cash from Investing Activities (B)	58.58	314.36
<u>C CASH FLOW FROM FINANCING ACTIVITIES:</u>		
Proceeds from Issuance of Share Capital	-	-
Increase/(Decrease) in Non Current Liabilities	45.15	-252.17
Interest on Term Loan Paid	-	-
Finance Cost Paid	-	-
Net Cash from Financing Activities (C)	45.15	-252.17
Net Increase/(Decrease) in Cash & Cash Equivalents (A)+(B)+(C)	63.24	36.11
Cash and Cash Equivalents as at Beginning of the Period	39.60	3.49
Cash and Cash Equivalents as at End of the Period	102.84	39.60
Notes		
i) The above Cash Flow Statement has been prepared under the 'Indirect Method' in accordance with Ind AS - 7 Statement of Cash Flows		
ii) Figures in (-) negative sign represents outflows/deductions.		

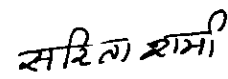
As per our report of even date attached

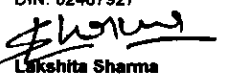
For and on behalf of the Board

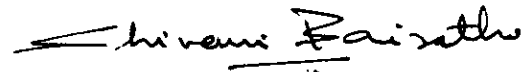
G.R.Gupta & Company
Chartered Accountants
Firm Regn. No. 006201C


CA Abhishek Mittal
Partner
Membership No. 404848




Sarita Devi Sharma
Managing Director
DIN: 02467927


Lakshita Sharma
CFO & Executive Director
DIN-09831479


Shivani Bairathi
Company Secretary

Dated: 26.05.2025
Place: Jaipur

Dated: 26.05.2025
Place: Jaipur

SPARKLE GOLD ROCK LIMITED
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2025

(A) EQUITY SHARE CAPITAL

(1) Current Reporting Period (as on 31.03.2025)					(Rs. in Lakhs)
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Change in equity share capital during the current period	Balance at the end of the current reporting period	
447.82	-	447.82	-	447.82	

(2) Previous Reporting Period (as on 31-03-2024)					(Rs. in Lakhs)
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the previous reporting period	Change in equity share capital during the previous year	Balance at the end of the previous reporting period	
447.82	-	447.82	-	447.82	

(B) OTHER EQUITY

(1) Current Reporting Period (as on 31.03.2025)													(Rs. in Lakhs)	
	Share Application Money pending Allotment	Equity Component of compound financial Instruments	Reserves and Surplus				Debt Instruments through Comprehensive Income	Equity Instruments through Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other Items of Other Comprehensive Income (specify nature)	Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves (specify nature)	Retained Earnings								
Balance at the beginning of the current reporting period	-	-	3.16	-	-	-314.35	-	-	-	-	-	-	-	-311.19
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive income for the current year	-	-	-	-	-	-24.50	-	-	-	-	-	-	-	-24.50
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Any other changes ##	-	-	-	-	-	0.10	-	-	-	-	-	-	-	0.10
Balance at the end of the current reporting period	-	-	3.16	-	-	(338.74)	-	-	-	-	-	-	-	(335.58)
## refer note 2														

refer note 2



24/03/2025

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SPARKLE GOLD ROCK LIMITED
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2025

(2) Previous Reporting Period (as on 31-03-2024)

(Rs. in Lakhs)

	Share Application Money pending Allotment	Equity Component of compound financial Instruments	Reserves and Surplus				Debt Instruments through Comprehensive Income	Equity Instruments through Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other Items of Other Comprehensive Income (specify nature)	Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves (specify nature)	Retained Earnings								
Balance at the beginning of the current reporting period	-	-	3.18	-	-	-435.09	-	-	-	-	-	-	-	-431.93
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	-	-	-	320.74	-	-	-	-	-	-	-	320.74
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Any other changes (to be specified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at the end of the current reporting period	-	-	3.18	-	-	-314.35	-	-	-	-	-	-	-	-311.19

The accompanying Notes Forming Part of Accounts are an integral part of the Financial Statements
As per our report of even date attached

G.R. Gupta & Company
Chartered Accountants
Firm Regn. No. 008201C



Dr. Ashish Mittal
Partner
Membership No. 404648

Dated: 26.05.2025
Place: Jaipur

For and on behalf of the Board,

सरिता शर्मा

Sarita Devi Sharma
Managing Director
DIN: 02487927

Lakshita Sharma
CFO & Executive Director
DIN-09831479

Shivani Baisrathi
Shivani Baisrathi
Company Secretary

Dated: 26.05.2025
Place: Jaipur

SPARKLE GOLD ROCK LIMITED

(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED MARCH 31, 2025**

Corporate Information

Sparkle Gold Rock Limited referred to as "the Company" was incorporated on 04th March, 1991. Company was formerly known as Sree Jayalakshmi Autospin Limited.

Authorization of financial statements

The Financial Statements were authorized for issue in accordance with a resolution of the Board of Directors on 26th May, 2025.

Note 1: Material Accounting Policies

a) Basis of preparation

The Financial Statements are prepared in accordance with Indian Accounting Standards (IND AS) notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015; and the other relevant Provisions of Companies Act, 2013 and Rules thereunder.

The Financial Statements have been prepared under historical cost convention basis on accrual basis.

The Company's presentation and functional currency is Indian Rupees (INR). All values are in rupees lakhs, except where otherwise indicated.

b) Use of Judgements and Estimates

Necessary judgements, estimates and assumptions that affect the amounts reported in the financial statements and notes thereto are made during the reporting period and difference between the actual and the estimates are recognized in the period in which the results materialize.

c) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost net of accumulated depreciation / amortization and accumulated impairment losses, if any.

Related expenditure (including temporary facilities and crop compensation expenses) incurred during acquisition and installation are capitalized.



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SPARKLE GOLD ROCK LIMITED
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED MARCH 31, 2025

The residual values and useful lives of Property, Plant and Equipment are reviewed during each financial year and changes are accounted for as change in accounting estimates on a prospective basis.

Depreciation on Property, Plant and Equipment is provided on straight line method. In accordance with requirements prescribed under Schedule II of Companies Act, 2013, the Company has assessed the estimated useful lives of its Property, Plant and Equipment and has adopted the useful lives and residual value as prescribed in Schedule II of Companies Act, 2013.

An asset is treated as impaired when the carrying cost of an asset exceeds its recoverable Value and the Impairment loss is charged to profit and loss account in the year in which asset is impaired.

d) Inventories

Raw Material, Stores and spares which do not meet the recognition criteria under Property, Plant and Equipment are valued at cost.

Finished goods and work in progress are valued at cost or net of realizable value whichever is lower.

e) Government Grants

Government grants in the form of capital/investment subsidy are treated as capital reserves.

Grants relating to fixed assets are adjusted in the cost of such assets.

f) Revenue recognition

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods has been transferred to the buyer and Company retains neither managerial nor effective control over the goods sold.

Sales are measured at the fair value of the consideration received or receivable and are net of discount, include applicable excise duty, surcharge and other elements as are allowed to be recovered as part of the price but excludes taxes.



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SPARKLE GOLD ROCK LIMITED

(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED MARCH 31, 2025**

Income from sale of scrap is accounted for on realization.

Interest income is recognized on an effective interest rate (EIR) basis.

g) Taxes on income

Provision for current tax is made in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax liability/asset on account of temporary differences between the tax base and carrying amount of assets and liabilities is recognized using tax rates and tax laws enacted or substantively enacted as at the Balance Sheet date. In the event of unabsorbed depreciation or carry forward of losses, deferred tax assets are recognized, if there is reasonable certainty that sufficient future taxable income will be available to realize such assets.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, is considered as an asset (presented under Deferred Tax) when it is probable that the future economic benefits associated with it, will flow to the Company.

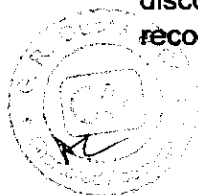
h) Provisions and contingent liabilities

Contingent Liabilities are disclosed in respect of:

- a) A possible obligation that arises from past events but their existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or
- b) A present obligation where it is not probable that an outflow of resources embodying economic benefit will be required to settle the obligations or a reliable estimate of the amount of obligation cannot be made.
- c) Contingent Liabilities are considered only for items exceeding Rs.5 lakhs in each case. Contingent Liabilities in respect of show-cause notices are considered only when converted into demands. Capital Commitments are considered only for items exceeding Rs.1 lakh in each case.

A provision is recognized when there is a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

If the effect of the time value of money is material, provisions are discounted using a rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.



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SPARKLE GOLD ROCK LIMITED

(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED MARCH 31, 2025**

i) Accounting/ classification of expenditure and income

Insurance claims are accounted on acceptance basis.

All other claims/entitlements are accounted on the merits of each case/realization.

Income and expenditure of previous years which are considered to be insignificant are not considered for restatement of financial statements of previous years.

j) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends, if any, and attributable taxes) by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effect of all dilutive potential equity shares.

k) Cash and Cash equivalents

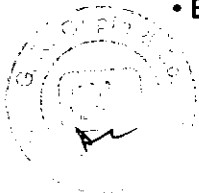
Cash and cash equivalents comprises cash in hand, cash at banks and demand deposit with banks which are Short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

l) Current / Non-current classification

Classification of current / non-current assets and liabilities in the Balance Sheet is based on principles as mentioned below:

An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period, or



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Shivani Baisilhi

SPARKLE GOLD ROCK LIMITED

(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED MARCH 31, 2025**

- Cash or Cash Equivalents unless restricted from being exchanged or used for settlement of a liability arising at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is treated as current when it is:

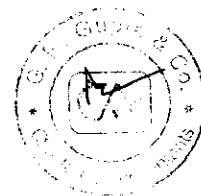
- Expected to be settled in normal operating cycle;
- Held primarily for the purpose of trading;
- Due to be settled within twelve months after the reporting period, or
- Not granting any unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

m) Cash Flows

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated. For the purpose of the Statement of Cash Flows, cash and cash equivalent consist of cash, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

सरिता शर्मा



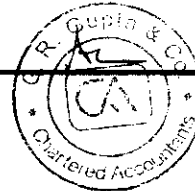
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Shivani Baisethi

SPARKLE GOLD ROCK LIMITED**(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025****Note 2: Property, Plant & Equipment****(Rs. in Lakhs)**

Particulars	Furniture & Fixtures	Office Equipment	Computers & Data Processing units	Total
Gross Block:				
As on 01-04-2024	4.24	2.83	-	7.08
Addition during April - March 2025	-	1.45	0.21	1.66
Deductions/ Reclassification during April - March 2025	-	-	-	-
As on 31-03-2025	4.24	4.28	0.21	8.74
Accumulated Depreciation/ Amortization:				
As on 01-04-2024	4.12	2.71	-	6.83
Addition during April - March 2025		0.06	0.02	0.08
Deductions/ Reclassification during April - March 2025 ##	-0.09	-0.02	-	-0.10
As on 31-03-2025	4.03	2.76	0.02	6.80
Net Block:				
As on 31-03-2025	0.21	1.53	0.19	1.93
As on 31-03-2024	0.12	0.13	-	0.25

Deduction / Reclassification includes excess depreciation adjustmeent through Retained earnings.



21/03/2025

Sri Veni Bai Reddy

SPARKLE GOLD ROCK LIMITED
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Note 3 :Other Non-Current Assets

Particulars	(Rs. in Lakhs)	
	As at March 31, 2025	As at March 31, 2024
Capital Advances	-	-
Advances other than Capital Advances:		
Security Deposits	1.54	1.54
Balance with Goods & Service Tax	-	-
Income Tax Refundable	-	-
Total	1.54	1.54

Note 4 :Inventories

Particulars	(Rs. in Lakhs)	
	As at March 31, 2025	As at March 31, 2024
(As per Inventory taken, valued and certified by Management)		
Raw Material	-	-
Finished Goods	-	-
Stores and Consumables	-	3.50
Total	-	3.50

SPARKLE GOLD ROCK LIMITED
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Note 5: Cash & Cash Equivalents

Particulars	(Rs. in Lakhs)	
	As at March 31, 2025	As at March 31, 2024
Cash in hand	168.83	21.30
Balances with Banks:		
Current Accounts	2.91	17.61
Fixed Deposits with Maturity Less than 3 Month	-	-
Total	162.84	39.96

Note 6 :Other Bank Balances other than Cash & Cash Equivalents

Particulars	(Rs. in Lakhs)	
	As at March 31, 2025	As at March 31, 2024
Balances with Banks:		
Fixed Deposits with Maturity for more than 3 months but Less than 12 Months	-	-
Total	-	-

Note 7: Deferred Tax Assets (Net)

(A) Recognized Deferred Tax and Liabilities

Particulars	(Rs. in Lakhs)	
	As at March 31, 2025	As at March 31, 2024
Deferred Tax Liability:	-	-
Deferred Tax Assets:		
MAT Credit Entitlement	-	-
Net Deferred Tax Assets/(Liabilities)	-	-

(B) Movement in Deferred Tax balances

Particulars	(Rs. in Lakhs)	
	As at March 31, 2025	As at March 31, 2024
Deferred Tax Assets:		
MAT Credit Entitlement:		
Opening Balance	-	-
Less: Recognised in Statement of Profit & Loss	-	-
Closing Balance	-	-

Note: The Income Tax of Rs.5.50 Lakhs adjusted from MAT credit pertaining to previous years.

(C) Reconciliation of Effective Tax Rate**

Particulars	As at March 31, 2025		As at March 31, 2024	
	%	Rs	%	Rs
(+) Profit/(-) Loss before Tax		-18.36		320.74
Tax as per Corporate Tax Rate (MAT)	0.00%		0.00%	
Tax Effect of:				
Interest Expenses u/s 234B & C not deductible for tax purpose.	0.00%		0.00%	
Lower of brought forward loss or unabsorbed depreciation, as per books of accounts.	0.00%		0.00%	
Income Tax Expense for the year	0.00%		0.00%	-

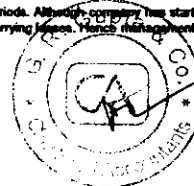
*Tax payable under the normal provisions of the Income Tax Act,1961 is Rs. Nil (Previous Year Nil) for the period ended 31.03.2025, hence reconciliation of effective tax rate under the normal tax computation is not applicable.

**Tax Payable under section 115JB of the Income Tax Act 1961 is Rs. Nil (Previous Year Rs. Nil), hence the effective tax rate reconciliation was provided as per the rate applicable for MAT.

(D) Uncertainty over sufficient taxable profit in future:

Currently company incurred losses and company is also carrying losses from earlier periods. Although company has started new ventures but there is no certain probability that company will have sufficient taxable profit in coming year for offsetting carrying losses. Hence Management is in view that not to create deferred tax asset.

सविता राणा



Shivani Baisethi

SPARKLE GOLD ROCK LIMITED
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Note 8 : Loans			(Rs. in Lakhs)
Particulars	As at	As at	
Unsecured Committed Good			
- Loan to related parties	-	-	
- Loan to Employees	-	-	
- Loan to others	60.60	60.60	
Total	60.60	60.60	

Note 9: Other Financial Current Assets			(Rs. in Lakhs)
Particulars	As at	As at	
Accrued Interest on Fixed Deposits	-	-	
Petty Cash Fund	-	-	
Total	-	-	

Note 10: Current Tax Assets (Net)			(Rs. in Lakhs)
Particulars	As at	As at	
	March 31, 2025	March 31, 2024	
Income Tax Refundable	-	-	
Advance Tax & Tax Deducted/Collected at Source (Net of provision for Tax)	0.98	10.93	
GST Input Tax Credit Receivable	0.98	-	
Total	1.96	10.93	

Note 11: Other Current Assets			(Rs. in Lakhs)
Particulars	As at	As at	
	March 31, 2025	March 31, 2024	
Prepaid Expenses	-	-	
Security Deposit	-	-	
Total	-	-	

Note 12: Equity Share Capital			(Rs. in Lakhs)
Particulars	As at	As at	
	March 31, 2025	March 31, 2024	
Authorized:			
50,00,000 (50,00,000 equity shares as at 31.03.2024) Equity Shares of Rs.10 each	500.00	500.00	
Subscribed Capital			
44,78,200 (44,78,200 equity shares as at 31.03.2024) Equity Shares of Rs.10 each	447.82	447.82	
Issued and Fully Paid-up:			
44,78,200 (44,78,200 equity shares as at 31.03.2024) Equity Shares of Rs.10 each	447.82	447.82	
Total	447.82	447.82	

a) Rights, preferences and restrictions attached to Shares:

Equity Shares - The company has one class of Equity Shares having a per value of Rs.10 each. Each Shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in proportion to their shareholding.

b) Reconciliation of the number of shares outstanding at the beginning and at the end of reporting period:

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	Amount (Rs.)	No. of Shares	Amount (Rs.)
Equity Shares:				
Number of Shares at the Beginning	44,78,200	447.82	44,78,200	447.82
Add: Equity shares issued	-	-	-	-
Balance at the Reporting Date	44,78,200	447.82	44,78,200	447.82

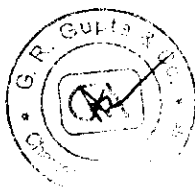
d) Shareholders holding more than five percent of holdings:

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	% Holdings	No. of Shares	% Holdings
Shri K V Prabhakar	0	0.00	6,99,620	15.62
Smt U Vijaya Prabhakar	0	0.00	6,52,762	14.58
Smt Sangeeta Prabhakar	0	0.00	3,24,789	7.25
Smt. Sarika Devi Sharma	3,73,000	8.34	0	0.00
Smt. Lakshita Sharma	3,68,000	8.20	0	0.00
Shri Vijay Sharma	3,68,000	8.20	0	0.00
Total	9,73,000	21.74	16,77,171	37.45

Note 13: Other Equity			(Rs. in Lakhs)
Particulars	As at	As at	
	March 31, 2025	March 31, 2024	
Retained Earnings:			
opening Balance	-314.36	-635.09	
Profit/(+) / Loss (-) as per Statement of Profit and Loss	-34.88	328.74	
(+/-) Depreciation adjustment of earlier years (refer note 2)	6.10	-	
Capital Reserve:			
opening Balance	3.16	3.16	
Profit/(+) / Loss (-) as per Statement of Profit and Loss	-	-	
Closing Balance	-335.88	-311.19	

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सरिता शर्मा



Shivani Baisethi

SPARKELE GOLD ROCK LIMITED
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Note 14 : Trade Receivables

(Rs. in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Secured, Considered Good	-	-
Unsecured, Considered Good	409.61	52.16
Total	409.61	52.16

Notes

(i) Trade Receivables Ageing Schedule is as follows:

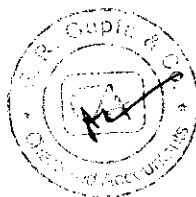
Balance as at March 31, 2025						
(Rs. in Lakhs)						
Sr. No.	Particulars	Outstanding for				
		Less than 6 months	6 Months 1 year	1-2 years	2-3 years	More than 3 years
1	<u>Undisputed Trade receivables</u>					
	-Considered good	357.45	-	0.21	-	51.95
	-which have significant risk	-	-	-	-	-
	-credit impaired	-	-	-	-	-
2	<u>Disputed Trade receivables</u>					
	-Considered good	-	-	-	-	-
	-which have significant risk	-	-	-	-	-
	-credit impaired	-	-	-	-	-
	Total	357.45	-	0.21	-	51.95

Balance as at March 31, 2024						
(Rs. in Lakhs)						
Sr. No.	Particulars	Outstanding for				
		Less than 6 months	6 Months 1 year	1-2 years	2-3 years	More than 3 years
1	<u>Undisputed Trade receivables</u>					
	-Considered good	0.21	-	-	-	51.95
	-which have significant risk	-	-	-	-	-
	-credit impaired	-	-	-	-	-
2	<u>Disputed Trade receivables</u>					
	-Considered good	-	-	-	-	-
	-which have significant risk	-	-	-	-	-
	-credit impaired	-	-	-	-	-
	Total	0.21	-	-	-	51.95

ii. No trade receivables are due from directors or other officers of the Company, either severally or jointly with any other person. Further no trade receivables are due from firms or private companies, respectively in which any director is a partner, a director or a member.

सरिता शर्मा

[Signature]



Shirani Paisathi

SPARKLE GOLD ROCK LIMITED
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Note 15: Borrowings			(Rs. in Lakhs)
Particulars	As at March 31, 2025	As at March 31, 2024	
Secured:			
Loan from Banks / FIs	-	-	
UnSecured:			
Loan from Related Parties	45.15	-	
Loan or Advance from other parties	-	-	
Total	45.15	-	

15.1 Loan from Related Parties are taken from Directors and does not carry any interest.

Note 16: Provisions			(Rs. in Lakhs)
Particulars	As at March 31, 2025	As at March 31, 2024	
Provision for Leave Encashment - Non Current	-	-	
Provision for Gratuity - Non Current	-	-	
Total	-	-	

Note 17: Trade Payable			(Rs. in Lakhs)
Particulars	As at March 31, 2025	As at March 31, 2024	
Micro, Small and Medium Enterprises	-	-	
Other than Micro, Small and Medium Enterprises ##	343.62	14.76	
Total	343.62	14.76	

refer note 27 for related party transactions.

Note 17.1: Trade Payables ageing schedule

Particulars	Outstanding as of 31-03-2025 for following periods from the due date of payment				Total
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
1. MSME	-	-	-	-	-
2. Others	329.40	-	-	14.22	343.62
3. Disputed dues - MSME	-	-	-	-	-
4. Disputed dues - Others	-	-	-	-	-

Particulars	Outstanding as of 31-03-2024 for following periods from the due date of payment				Total
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
1. MSME	-	-	-	-	-
2. Others	0.54	-	-	14.22	14.76
3. Disputed dues - MSME	-	-	-	-	-
4. Disputed dues - Others	-	-	-	-	-

Note 18: Other Current Financial Liabilities			(Rs. in Lakhs)
Particulars	As at March 31, 2025	As at March 31, 2024	
Advance From Customers	-	-	
Lease Money Deposit	11.50	11.50	
Total	11.50	11.50	

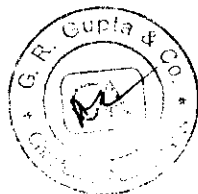
Note 19: Other Current Liabilities			(Rs. in Lakhs)
Particulars	As at March 31, 2025	As at March 31, 2024	
Statutory Payables	0.33	-	
Accrued Expenses	4.82	-	
Total	5.16	0.00	

Note 20: Provisions			(Rs. in Lakhs)
Particulars	As at March 31, 2025	As at March 31, 2024	
Provision for Employee Benefits	0.00	0.00	
Other Provisions	-	5.77	
Total	0.00	5.77	

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S. Srinivas Baiseth



SPARKLE GOLD ROCK LIMITED
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Note 21: Finance Cost

(Rs. in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Interest on Term Loan	-	-
Financing Charges	-	-
Interest on Income Tax	-	-
Total	-	-

Note 22: Depreciation and Amortisation Expenses

(Rs. in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Depreciation/Amortization of Tangible Assets	0.08	1.14
Amortization of Intangible Assets	-	-
Total	0.08	1.14

Note 23: Employee Benefits Expense

(Rs. in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Salaries, Wages, Bonus etc. #	3.72	8.86
Employee Welfare Expenses	-	-
Total	3.72	8.86

includes Director Remuneration Rs.0.59 Lakh (P.Y. 3.60 Lakh)

Note 24: Other Expenses

(Rs. in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Legal Professional & Consultancy Charges	1.60	-
Advertisement/Publicity Expenses	0.42	-
Rentals for office	2.50	-
Statutory Fees and Expenses	37.77	4.04
Travelling Expenses-Domestic	0.26	1.07
Travelling Expenses-Foreign	-	-
<u>Auditor's Remuneration</u>		
Statutory Audit Fees	1.00	0.55
Limited Review Fees	0.60	-
Other Matters	0.40	-
Bank Charges	0.01	-
Director Sitting Fees	0.80	-
Repair & Maintenance	0.13	0.13
Prior Period Expenses - Municipal Taxes	-	14.87
Miscellaneous Expenses	4.00	6.41
Total	49.47	27.08

Note 25: Earnings Per Share

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
(i) Net (+) Profit / (-) loss as per the Statement of Profit & Loss available for Equity Shareholders.	-24.50	320.74
(ii) Weighted average number of equity shares used as denominator for calculating EPS	44,78,200	44,78,200
(iii) Basic and Diluted earnings per share (i/ii) (in Rs.)	-0.55	7.16
(iv) Nominal value of shares	10.00	10.00

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[Signature] Shivani Baiseth

Note 26: To the extent Micro, Small and Medium Enterprises have been identified, the outstanding balance, including interest thereon, if any, as at balance sheet date is disclosed on which Auditors have relied upon:

(Rs. in Lakhs)			
Sr. No.	Particulars	As at March 31, 2025	As at March 31, 2024
1	Amount of principal and the interest due thereon remaining unpaid to any supplier at the end of each accounting year:-		
	-Principal	-	-
	-Interest	-	-
2	Amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year:-		
	- Principal	-	-
	- Interest	-	-
3	Amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
4	Amount of interest accrued and remaining unpaid at the end of accounting year;	-	-
5	Amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

Note 27: RELATED PARTY DISCLOSURE

A. Name and Relationship with Related Parties

1. Name of Related Parties

- Sparke Gold Mines Private Limited
- Om Prakash Sharma

2. Key Management Personnel:

- Smt Manisha Godara, Non Executive Director w.e.f. 29.07.2024
- Shri Manuj Agarwal, Non Executive Director w.e.f. 29.07.2024
- Smt. Lakshita Sharma, CRO & Executive Director w.e.f. 29.07.2024
- Smt. Sarita Devi Sharma, Managing Director w.e.f. 16.07.2024
- Ms Shivani Bairathi, Company Secretary w.e.f. 01.10.2024
- Mr. Basavara N. Patel Cessation on 29.07.2024
- Mr. T. Veerabhadraswamy, Independent Director Cessation on 29.07.2024
- Mrs. U. Vijaya Prabhekar, Executive Director Cessation on 29.07.2024
- Mr. K. V. Prabhakar, CFO & Managing Director Cessation on 29.07.2024
- Mr. Ramamurthy, Independent Director Cessation on 04.09.2024
- Mr. T. Chandrasekhar, Independent Director Cessation on 04.09.2024

B. Details of Transactions and outstanding balances with related parties:-

(Rs. in Lakhs)		
Nature of Transactions and outstanding balances	As at March 31, 2025	As at March 31, 2024
1. Purchase from Related Parties	547.06	-
2. Expenses Charged in P&L with related parties	2.50	-
3. Expenses Charged in P&L with KMP	4.17	-
4. Outstanding Balance of related parties	331.65	-
5. Outstanding Balance of KMP	0.06	-

These transactions are conducted in the ordinary course of the company business on terms comparable to those with other entities. The amount shown above is exclusive of GST.

C. Other Notes

(Rs. in Lakhs)		
Particulars	As at March 31, 2025	As at March 31, 2024
A. Payment to Auditors:*		
As Auditor:		
- Audit fees	1.00	0.55
- Limited Review Fees	0.60	-
In Other Capacity:		
- other Matters	0.40	-
B. CIF value of imports during the year**	-	-
(excluding canalised imports):	-	-
C. Earning in Foreign exchange	-	-
D. Expenses in Foreign currency***	-	-

* Net of ITC under GST

Note 28: SEGMENT INFORMATION:

As the company has only one identifiable segment this year, hence disclosure under "Ind AS-108 Segment Reporting" is not applicable.

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Shivani Bairathi



Note 29: Ratios

Particulars	As at March 31, 2025	As at March 31, 2024	Reason of Variance
A. Current Ratio	1.43	5.21	Due to increase in Current assets.
B. Debt Equity Ratio	0.40	0.00	Due to increase of Debt.
C. Debt Services Coverage Ratio	0.00	0.00	-
D. Return on Equity Ratio	-0.05	0.72	Due to other income in previous year.
E. Inventory Turnover Ratio	0.00	0.00	-
F. Trade Receivables Turnover Ratio	0.46	0.00	Due to there is no turnover in previous year.
G. Trade Payables Turnover Ratio	0.38	0.00	Due to there is no turnover in previous year.
H. Net Capital Turnover Ratio	8.02	0.00	Due to there is no turnover in previous year.
I. Net Profit Ratio	-0.03	0.00	Due to there is no turnover in previous year.
J. Return on Capital Employed	-0.22	2.35	Due to other income in previous year.
K. Return on Investment	-0.22	2.35	Due to other income in previous year.

Note 30: Contingent Liabilities and Capital and other commitments

(Rs. in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
1. Contingent Liabilities:		
a) Claim against the Company not acknowledged as deb	-	-
b) Bank Guarantees Given	-	-
c) Letter of Credit Issued	-	-
d) Disputed Income Tax demands (Appeal filed by the Company w	-	-
2. Capital and other Commitments:		
Estimated amount of contracts remaining to be executed on capital account, not provided for (net of advances)	-	-
Total	-	-

Note 31: Other Disclosures

Note 31.1 : The Corporate Social Responsibility (CSR) provisions under section 135 of the companies act is not applicable to the company.

Note 31.2: The company has not been sanctioned any working capital limits (fund/ non-fund based) from banks or financial institutions on the basis of security of current assets, accordingly quarterly returns/ statements submission to Banks/ financial institutions is not applicable to the Company.

Note 31.3 : Compliance with number of layers of companies as per Clause 87 of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

Note 31.4 : There have not been any revaluation of Property, Plant & Equipment and Intangible Assets.

Note 31.5 : The borrowings from banks and financial institutions were used for the purpose for which it was taken.

Note 31.6 : There are no proceedings initiated or pending for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

Note 31.7 : No Bank or financial institution or other lender has declared the Corporation as willful defaulter.

Note 31.8 : There are no Charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

Note 31.9 : There are no pending applications with any authority for a scheme of arrangement in terms of sections 230 to 237 of the Companies Act, 2013.

Note 31.10 : To the best of knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

To the best of knowledge and belief, no funds have been received from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, to directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiary") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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S Shrivani
Baisethi

Note 31.11 : There are no unrecorded transactions, which have been surrendered or disclosed as Income during the year in the tax assessments under the Income tax act, 1961.

Note 31.12 : There are no trading entered into or investments made in Crypto Currency or Virtual Currency during the year.

Note 31.13 : There are no transactions entered into with companies struck off under section 248 of the Companies Act, 2013 or section 560 of

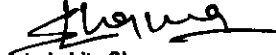
Note 32: Figures of previous year have been reclassified/regrouped wherever necessary and figures in the bracket indicate figures in minus.

As per our report of even date

For and on behalf of the Board

सरिता शर्मा

Sarita Devi Sharma
Managing Director
DIN: 02467927



Lakshita Sharma
CFO & Executive Director
DIN-09831479



Shivani Bairathi
Company Secretary

G.R.Gupta & Company
Chartered Accountants
Firm Regn. No. 006201C




CA Abhishek Mittal
Partner
Membership No. 404848

Dated : 26.06.2025
Place : Jaipur

Dated : 26.5.2025
Place : Jaipur