

Sparkle Gold Rock Limited

(Formerly known as Sree Jayalakshmi Autospin Limited)

CIN: L32111KA1991PLC011732

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



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

Ref no: 35

Date: 12-08-2025

To,
Compliance Department
BSE Limited
Floor No-25, P. J Tower Dalal Street
Mumbai-400001

Dear Sir/Madam,

Sub: Financial of Sparkle Gold Rock Limited (Formerly Known As Sree Jayalakshmi Autospin Limited) ('the Company') for the quarter ended June 30, 2025.

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read along with the BSE Circular No. 20250102-4, we are submitting herewith the Quarter Financials of the Company, in the specified format for the quarter ended June 30, 2025.

This is for information of the Exchanges and the Members.

Thanking you.

Yours faithfully,

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

**Mansha Ghiya
Compliance Officer/Company Secretary**



G.R. Gupta and Company

Chartered Accountants

Tel: +91-11-2365194, 237464, 4005652

Email: grgupta2@gmail.com

Delhi Office:
C-1 Raja Chandel Street
Punjab Market, Near Shri Mandir,
Nehru Extension, Nangal,
Delhi 110041

Jalgaon Office:
Flat No. 804, Vishnu Apartment,
A-8, Sardar Patel Marg,
Chowk House Circle, C-Scheme,
Jalgaon, Gujarat 382001

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

LIMITED REVIEW REPORT ON FINANCIAL STATEMENTS FOR QUARTER ENDED ON 30th JUNE 2025

To,
The Board of Directors
Sparkle Gold Rock Limited
(formerly known as Sree Jayalakshmi Autospin Limited)

1. We have reviewed the accompanying statement of unaudited financial results of Sparkle Gold Rock Limited (formerly known as Sree Jayalakshmi Autospin Limited) ("The Company") for the **Quarter ended on 30th June 2025**. This Statement has been prepared by the company pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as modified by Circular No-CIR/CFD/FAC/62/2016 dated July 5, 2016 (The "Listing Regulations 2015"). The accompanying statement of unaudited financial results are signed by us for identification purpose only.

This Statement is the responsibility of the company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on the Statement based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we comply with ethical requirements and plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free from material misstatements. A review is limited primarily to inquiries of Company Personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that cause us to believe that the accompanying statement of un audited financial results, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as modified by circular No-CIR/CFD/FAC/62/2016 dated July 5, 2016 (The "Listing Regulations 2015") including the manner in which it is to be disclosed or that it contains any material misstatement.



4. (a) We were neither engaged to review, nor have we reviewed the comparative figures for the statement of financial results for the corresponding period for the quarter ended June 30, 2024, and accordingly, we do not express any conclusion on the financial results for the quarter ended June 30, 2024, these figures have been furnished by the Management.

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




CA. Abhishek Mittal
Partner
Membership No. 404848
Place: JAIPUR

Date: 12th August 2025

UDIN - 25404848 BMMNCL 2017

Statement of Unaudited Assets and Liabilities as at 30th June 2025

(In ₹ Lakhs)

PARTICULARS	AS ON	
	30.06.2025	31.03.2025
	(Unaudited)	(Audited)
ASSETS		
NON CURRENT ASSETS		
(A) Property, Plant & Equipment	1.85	1.93
(B) Capital Work in Progress	-	-
(C) Investment Property	-	-
(D) Goodwill	-	-
(E) Other Intangible Asset	-	-
(F) Intangible Asset under Development	-	-
(G) Biological Assets other than Bearer plant	-	-
(H) Financial Asset	-	-
(i) Investment	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others	-	-
(I) Deferred tax Asset	-	-
(j) Other Non-Current Assets	1.54	1.54
CURRENT ASSETS		
(A) Inventories	-	-
(B) Financial Asset	-	-
(i) Investment	-	-
(ii) Trade Receivables	600.45	409.61
(iii) Cash & Cash Equivalents	101.09	100.83
(iv) Bank Balances other than (iii) above	0.87	2.01
(v) Loans	0.60	0.60
(C) Current Tax Assets (Net)	1.70	1.16
(D) Other Current Asset	2.99	-
Total Assets	711.08	517.67
EQUITY & LIABILITIES		
EQUITY		
(A) Equity share Capital	447.82	447.82
(B) Other Equity	(327.43)	(335.58)
LIABILITIES		
NON CURRENT LIABILITIES		
(A) Financial Liability		
(i) Borrowings	58.50	45.15
(ii) Trade payables	-	-
(iii) Other financial Liabilities	-	-
(B) Provisions	-	-
(C) Deferred Tax Liabilities	-	-
(D) Other Non Current Liabilities	-	-
CURRENT LIABILITIES		
(A) Financial Liability		
(i) Borrowings		
(ii) Trade Payables	518.69	343.62
(iii) Other Financial Liabilities	11.50	11.50
(B) Other current Liabilities	2.00	5.16
(C) Provisions	-	-
(D) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	711.08	517.67

For SPARKLE GOLD ROCK LIMITED

सरिता शर्मा

Sarita Devi Sharma

Director

DIN: 02467927

Place: Jaipur

Date: 10.08.2025

Lakshita Sharma
 CFO & Executive Director
 DIN: 09831479

Mansha Ghiya
 Company Secretary



M/s SPARKLE GOLD ROCK LIMITED
(formerly known as Sree Jayalakshmi Autospin Limited)
Registered Office : " Sanjana " Davangere Road , Chitradurga - 577501 Karnataka
Telephone (08194) 234446/223040 , Fax : (081940) 234193 CIN : L85110KA1991PLC011732
CASH FLOW STATEMENT FOR THE PERIOD ENDED

(in ₹ Lakhs)

PARTICULARS	30.06.2025		31-03-2025	
	Unaudited		Audited	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax & Extraordinary items		8.15		(18.99)
Add : Non Cash expenditure - Depreciation	0.09		0.08	
Less : Non Operative Income - Sale Of Assets	-		-	
Interest/Dividend Received	-	0.09	(0.24)	(0.16)
Operating Profit before Working Capital Changes		8.24		(19.15)
Adjustment for :				
Add/Less : Changes in Current Asset				
(Increase)/Decrease in Current Assets	(194.37)		(344.18)	
(Increase)/Decrease in Non-Current Assets	-		0.10	
Increase/(Decrease) in Current Liabilities	171.91		328.25	
		(22.46)		(15.83)
Cash Generated from Operations		(14.23)		(34.99)
Less: Income Tax Paid (Net)		-		(5.50)
Net Cash Generated from Operations (A)		(14.23)		(40.49)
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment	-		(1.66)	
Loans	-		60.00	
Investment	-		-	
Interest Received	-		0.24	
	-		-	58.58
Net Cash used in Investing Activities (B)				58.58
(C) CASH FLOW FROM FINANCING ACTIVITIES				
Increase/(Decrease) in Non Current Liabilities	13.35		45.15	
Interest on Loans	-		-	
Net cash used in Investing Activities (C)		13.35		45.15
Net Increase or Decrease in Cash and Cash Equivalents (A+B+C)		(0.88)		63.24
Cash and Cash Equivalents at beginning		102.84		39.60
Closing Balance of Cash and Cash Equivalents		101.96		102.84
Cash and Cash Equivalents at the end		101.96		102.84

NOTES ON CASH FLOW STATEMENTS

- Above statement has been prepared following the indirect Methods Except in case of interest Received / Paid , which have been considered on the basis of actual movement of cash with necessary adjustment in corresponding Assets and Liabilities .
- Proceeds from long term and other borrowings are shown net of repayments .
- Cash and Cash equivalents represent Cash and Bank Balances .

For SPARKLE GOLD ROCK LIMITED.,

सरिता शर्मा
Sarita Devi Sharma
Director
(DIN-02467927)

Lakshita Sharma
CFO & Executive
Director
DIN: 09831479

Mansha Ghriya
Company
Secretary

Place: Jaipur

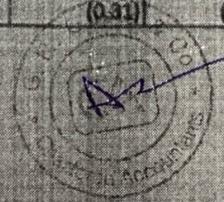
Date: 12.06.2025



PART II - STATEMENT OF PROFIT AND LOSS

(in ₹ Lakh except EPS)

SI NO.	PARTICULARS	Quarter Ended		Year Ended	
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		(Un-Audited)	(Audited)	(Un-Audited)	Audited
I	Revenue from Operations		(refer note 3)		
II	Other Income	185.28	672.43		900.03
III	Total Income from operations (I+II)	185.28	679.06		6.68
IV	Expenditure				
	Cost of materials Consumed				
	Purchase of Stock In Trade	180.28	644.87		872.43
	Changes in Inventories of Finished Goods				
	Work-in-progress and stock in trade				
	Employees benefits expenses	1.50	2.20		3.72
	Finance Cost				
	Depreciation and amortisation expenses	0.09	0.08		0.08
	Other Expenditure	9.49	40.28	5.09	49.47
V	Total Expenses (V)	191.35	687.44	5.09	925.70
VI	Profit/(Loss) before Exceptional Items and tax (III-V)	(6.07)	(8.38)	(5.09)	(18.99)
VII	Exceptional Items (refer note 5)	(14.22)			
VIII	Profit/(Loss) before tax (VI-VII)	8.15	(8.38)	(5.09)	(18.99)
IX	Tax Expenses:				
	(1) Current tax including earlier period tax expense		5.50		5.50
	(2) Deferred Tax				
X	Profit / (Loss) for the period from continuing operations (VIII-IX)	8.15	(13.88)	(5.09)	(24.50)
XI	Profit / (Loss) from discontinued operations				
XII	Tax expense of discontinued operations				
XIII	Profit / (Loss) from discontinued operations (after tax) (X-XI)				
XIV	Profit / (Loss) for the period (X + XIII)	8.15	(13.88)	(5.09)	(24.50)
XV	Other Comprehensive Income:				
	A (i) Items that will not be reclassified to profit or loss				
	(ii) Income tax relating to items that will not be reclassified to profit or loss				
	B (i) Items that will be reclassified to profit or loss				
	(ii) Income tax relating to items that will be reclassified to profit or loss				
XVI	Total Comprehensive Income for the period (XIV+XV) (Comprising profit / (loss) and other Comprehensive income for the period)	8.15	(13.88)	(5.09)	(24.50)
	Paid up Equity share capital (Face Value of Rs. 10/ per share)	447.82	447.82	447.82	447.82
XVII	Earning Per Share (EPS) (for Continued Operations)				
	(1) Basic (in ₹)	0.18	(0.31)	(0.11)	(0.55)
	(2) Diluted (in ₹)	0.18	(0.31)	(0.11)	(0.55)
XVIII	Earning Per Share (EPS) (for discontinued Operations)				
	(1) Basic (in ₹)				
	(2) Diluted (in ₹)				
XIX	Earning Per Share (EPS) (for Continued & Discontinued Operations)				
	(1) Basic (in ₹)	0.18	(0.31)	(0.11)	(0.55)
	(2) Diluted (in ₹)	0.18	(0.31)	(0.11)	(0.55)



Results for the quarter ended 30.06.2025 are in accordance with the Indian Accounting Standards (IND AS) notified by the Ministry of Corporate Affairs, which are applicable to the Company for the accounting periods after 1st April 2017

2. The above results after their review by the Audit Committee were taken record by the Board of Directors in their meeting held on 12-08-2025
3. The figures of quarter ended 31.03.2025 are the balancing figures between the audited figures in respect of full financial year ended 31.03.2025, and published year to date figures upto third quarter ended 31.12.2024, which were subject to limited review
4. Figures for the previous periods are re-classified / re-arranged / re-grouped, whenever necessary, as per the format revised by SEBI in conformity with the amended Schedule.
5. Exceptional item is on account of some old creditors of 14.22 lakh which are untracelable and unlikely to claim hence written off
6. The balances of parties under the head trade payables and Loans & Advances which are subject to confirmation, reconciliation and consequential adjustments, if any.
7. There are no unresolved investors complaints
8. Promoters Shares are not pledged.

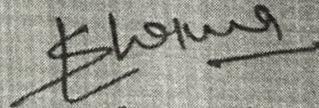


er:
Date:

SPARKEL GOLD ROCK LIMITED
Director

सरिता शर्मा

Sarita Devi Sharma
Managing Director
DIN: 002467927


Lakshita Sharma
CFO & Executive Director
DIN: 09831479


Mansha Ghuija
Company Secretary

Date : 12.08.2025
Place : Jaipur