Sparkle Gold Rock Limited

(Formerly known as Sree Jayalakshmi Autospin Limited)

CIN: L32111RJ1991PLC106196
Registered Office: Office No 507 508 5th Floor, Vaibhav Cine Mutiplex, Vaishali Nagar, Jaipur, Rajasthan, India, 302021

SPARKLE GOLD ROCK

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

Ref no: 93

Date: 30-01-2026

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 year ended December 31, 2025.

Pursuant to Regulation 30 read with Part A of Schedule III & Regulation 33 of the SEBI (Listing Obligations & Disclosures Requirements) Regulation, 2015, we are submitting herewith the Quarter year ended Financials of the Company, in the specified format for the Quarter year ended December 31, 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
Digitally signed by MANSHA GHIYA
DN: c=IN, o=Personal, postalCode=302023, st=Rajasthan, serialNumber=CF4B7D5C384E281E8CA7DA2153D4E0B6EBC8CD6065F8F015531B4EF18EFCF9F9, cn=MANSHA GHIYA
Date: 2026.01.30 13:48:31 +05'30'

Mansha Ghiya
Compliance Officer/Company Secretary

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

LIMITED REVIEW REPORT ON FINANCIAL STATEMENTS FOR QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2025

To,
The Board of Directors
Sparkle Gold Rock Limited
(foreremy 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 and Nine months ended on 31st December 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 singed 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.

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

G. R. Gupta & Co. Chartered Accountants

CA. Abhishek Mittal
Partner
Membership No. 404848
Place: JAIPUR
Date: 30.01.2026

UDIN - 26404848DKKVOJ4155

M/s. SPARKLE GOLD ROCK LIMITED

(formerly known as M/s. Sree Jayalaxmi Autospin Limited)

Registered Office : Office No. 507-508, 5th Floor, Vaibhav Cine Multiplex, Vaishali Nagar, Jaipur - 302021 Rajasthan

Telephone (041) 4012129, Mobile: 9829196115 CIN: L32111RJ1991PLC106196

PART II - STATEMENT OF PROFIT AND LOSS

(In ₹ Lakhs except EPS)

SI NO.	PARTICULARS	Quarter Ended			Nine months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	Audited
I	Revenue from Operations	4572.54	1,326.74	227.60	6,084.56	227.60	900.03
II	Other Income	0.00	-	0.02	0.00	0.05	6.68
III	Total Income from operations (I+II)	4,572.54	1,326.74	227.62	6,084.56	227.65	906.71
IV	Expenditure						
	Purchase of Stock In Trade \ Cost of Material consumed	2,853.78	3,115.11	227.56	6,149.16	227.56	872.43
	Changes in Inventories of Stock in Trade	1,574.76	(1,826.90)	-	(252.13)	-	-
	Employees benefits expenses	3.29	1.86	1.52	6.65	1.52	3.72
	Finance Cost	-	-	-	-	-	-
	Depreciation and amortisation expenses	0.09	0.09	-	0.26	-	0.08
	Other Expenditure	6.96	4.93	3.13	21.37	9.19	49.47
V	Total Expenses (V)	**4,438.88**	**1,295.08**	**232.21**	**5,925.31**	**238.27**	**925.70**
VI	Profit/(Loss) before Exceptional Items and tax (III-V)	133.66	31.66	(4.59)	159.25	(10.62)	(18.99)
VII	Exceptional Items (refer note 4)	52.41	-	-	38.19	-	-
VIII	Profit/(Loss) before tax (VI-VII)	81.26	31.66	(4.59)	121.07	(10.62)	(18.99)
IX	Tax Expenses:						
	(1) Current tax including earlier period tax expense	-	-	-	-	-	5.50
	(2) Deferred Tax	-	-	-	-	-	-
X	Profit / (Loss) for the period from continuing operations (VIII-IX)	**81.26**	**31.66**	**(4.59)**	**121.07**	**(10.62)**	**(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)	**81.26**	**31.66**	**(4.59)**	**121.07**	**(10.62)**	**(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)	**81.26**	**31.66**	**(4.59)**	**121.07**	**(10.62)**	**(24.50)**
	Paid up Equity share capital (Face Value of Rs. 10/ per share)	447.82	447.82	447.82	447.82	447.82	447.82
XVII	Earning Per Share (EPS) (for Continued Operations)						
	(1) Basic (in ₹)	1.81	0.71	(0.10)	2.70	(0.24)	(0.55)
	(2) Diluted (in ₹)	1.81	0.71	(0.10)	2.70	(0.24)	(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 ₹)	1.81	0.71	(0.10)	2.70	(0.24)	(0.55)
	(2) Diluted (in ₹)	1.81	0.71	(0.10)	2.70	(0.24)	(0.55)

Notes :

1. Results for the quarter ended 31.12.2025 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 30/01/2026

3. Figures for the previous periods are re-classified / re-arranged / re-grouped, whenever necessary, as per the format revised by SEBI in confirmity with the amended Schedule.

4. Exceptional item in Quarter ended 31.12.2025 is on account of some old debtors which are untraceable and unlikely to recover hence provision is made towards them.

5. The balances of parties under the head trade payables and Loans & Advances which are subject to confirmation, reconciliation and consequential adjustments, if any.

G. R. Gupta & Co. Chartered Accountants CA

6. There are no unresolved investors complaints

7. Promoters Shares are not pledged.

Place: JAIPUR
Date: 30/01/2026

For SPARKLE GOLD ROCK LIMITED

सरिता शर्मा

Sarita Devi Sharma	Lakshita Sharma
Director	Director
DIN: 02467927	DIN-09831479

M/s. SPARKLE GOLD ROCK LIMITED

(formerly known as M/s. Sree Jayalaxmi Autospin Limited)

Registered Office : Office No. 507-508, 5th Floor, Vaibhav Cine Multiplex, Vaishali Nagar, Jaipur - 302021 Rajasthan

Telephone (041) 4012129, Mobile: 9829196115 CIN: L32111RJ1991PLC106196

CASH FLOW STATEMENT FOR THE PERIOD ENDED

(in ₹ Lakhs

PARTICULARS	31.12.2025 Unaudited		31-03-2025 Audited	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax & Exceptional Items		**159.26**		**(18.99)**
Add : Non Cash expenditure -Deprication	0.26		0.08	
Less : Non Operative Income - Sale Of Assets	-		-	
Interest\Dividend Received	-	**0.26**	(0.24)	**(0.16)**
Operating Profit before Working Capital Changes		**159.52**		**(19.15)**
Adjustment for :				
Add:/Less : Changes In Current Assest				
(Increase)/Decrease in Current Assets	(4,217.30)		(344.18)	
(Increase)/Decrease in Inventories	(252.13)		-	
(Increase)/Decrease in Non-Current Assets	-		0.10	
Increase/(Decrease) in Current Liabilities	4,229.85		328.25	
		(239.58)		(15.83)
Cash Generated from Operations		**(80.07)**		**(34.99)**
Less: Income Tax Paid (Net)		-		**(5.50)**
Net Cash Generated from Operations (A)		**(80.07)**		**(40.49)**
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment	(0.34)		(1.66)	
Loans	-		60.00	
Investment	-		-	
Interest Received	-		0.24	
	-	(0.34)	-	58.58
Net Cash used in Investing Activities (B)		**(0.34)**		**58.58**
(C) CASH FLOW FROM FINANCING ACTIVITIES				
Increase/(Decrease) in Non Current Liabilities	80.17		45.15	
Interest on Loans	-		-	
		80.17		45.15
Net cash used in iInvesting Activities (C)		**80.17**		**45.15**
Net Increase or Decrease in Cash and Cash Equivalents (A+B+C)		**(0.24)**		**63.24**
Cash and Cash Equivalents at beginning		102.84		39.60
Closing Balance of Cash and Cash Equivalents		102.60		102.84
Cash and Cash Equivalents at the end		**102.60**		**102.84**

NOTES ON CASH FLOW STATEMENTS

1. Above statement has been prepared following the indirent 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 .

2. Proceeds from long term and other borowings are shown net of repayments .

3.Cash and Cash equivalents represent Cash and Bank Balances .

For SPARKLE GOLD ROCK LIMITED.,

G. R. Gupta & Co. Chartered Accountants

Sarita Devi Sharma
Director
(DIN-02467927)

Lakshita Sharma
Director
DIN-09831479

Place: Jaipur
Date: 30/01/2026

M/s. SPARKLE GOLD ROCK LIMITED

(formerly known as M/s. Sree Jayalaxmi Autospin Limited)

Registered Office : Office No. 507-508, 5th Floor, Vaibhav Cine Multiplex, Vaishali Nagar, Jaipur - 302021 Rajasthan

Telephone (041) 4012129, Mobile: 9829196115 CIN: L32111RJ1991PLC106196

Statement of Unaudited Assets and Liabilities as at 31st December 2025

(in ₹ Lakhs)

PARTICULARS	AS ON	
	31.12.2025 (Unaudited)	31.03.2025 (Audited)
ASSETS		
NON CURRENT ASSETS		
(A) Property, Plant & Equipment	2.01	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 palnt	-	-
(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	252.13	-
(B) Financial Asset	-	-
(i) Investment	-	-
(ii) Trade Receivables	4,566.66	409.61
(iii) Cash & Cash Equivalents	102.09	100.83
(iv) Bank Balances other than (iii) above	0.51	2.01
(v) Loans	0.60	0.60
(C) Current Tax Assets (Net)	8.00	1.16
(D) Other Current Asset	1.00	-
Total Assets	**4,934.53**	**517.67**
EQUITY & LIABILITIES		
EQUITY		
(A) Equity share Capital	447.82	447.82
(B) Other Equity	(214.51)	(335.58)
LIABILITIES		
NON CURRENT LIABILITIES		
(A) Financial Liability		
(i) Borrowings	125.32	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	4,564.28	343.62
(iii) Other Financial Liabilities	11.50	11.50
(B) Other current Liabilities	0.13	5.16
(C) Provisions	-	-
(D) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	**4,934.53**	**517.67**

For SPARKLE GOLD ROCK LIMITED

सरिता शर्मा

Sarita Devi Sharma
Director
DIN: 02467927

Lakshita Sharma
Director
DIN-09831479

G. R. Gupta & Co. Chartered Accountants

Place: Jaipur
Date: 30/01/2026