



G.R. Gupta and Company

Chartered Accountants

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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').

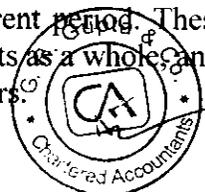
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the 'Act'), in the manner so required and give a true and fair view in conformity with the Indian Accounting 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:



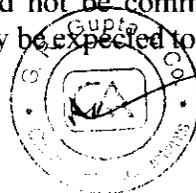
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.

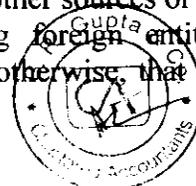
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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.

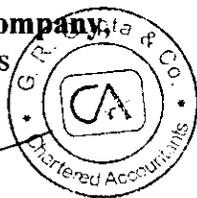
(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entities ("Funding Parties") with the understanding, whether recorded 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-

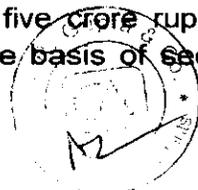
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Annexure 'A'

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

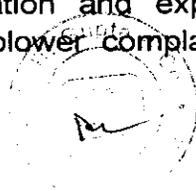


reporting under clause 3(ii)(b) of the Order is not applicable.

- (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.

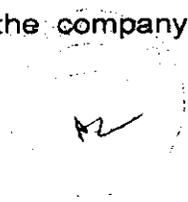


- (ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) According to the information and explanations 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

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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

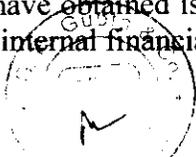
The Company's management and Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note 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.

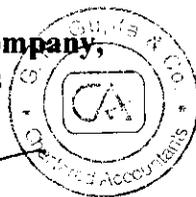
Inherent Limitations of Internal Financial Controls over Financial Reporting

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

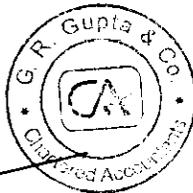
(Rs. in Lakhs)

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	343.62	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 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		644.87	-	227.56	872.43	-
Finance Cost	21	-	-	-	-	-
Depreciation/Amortisation Expenses	22	0.08	0.04	-	0.08	1.14
Employee Benefits Expense	23	2.20	-	1.52	3.72	8.86
Other Expenses	24	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

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 Sharma

Sarita Devi Sharma
Managing Director
DIN: 02467927

Lakshita Sharma

Lakshita Sharma
CFO & Executive Director
DIN-09831479

Shivani Baiselhi

Shivani Balrathi
Company Secretary

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)

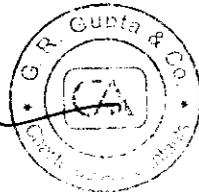
Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
A CASH FLOW FROM OPERATING ACTIVITIES:		
Net (+) Profit/ (-) Loss before tax	-18.99	320.74
Depreciation/Amortisation on Property, Plant & Equipment/ Intangible Assets	0.08	1.14
Interest Income	-0.24	-0.06
Profit on Sale of 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)	-5.60	-
Net Cash from Operating Activities (A)	-40.49	-26.08
B CASH FLOW FROM INVESTING ACTIVITIES:		
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
C CASH FLOW FROM FINANCING ACTIVITIES:		
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



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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	-	-	-835.09	-	-	-	-	-	-	-	-831.93
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	-	-	-514.35	-	-	-	-	-	-	-	-511.19

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

For and on behalf of the Board,

सरिता शर्मा

Sarita Devi Sharma
Managing Director
DIN: 02487927

Lakshita Sharma
Lakshita Sharma
CFO & Executive Director
DIN-09831479

Shivani Bairathi

Shivani Bairathi
Company Secretary

Dated: 26.05.2025

Place: Jaipur

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

Dr. Ashish Mittal
Dr. Ashish Mittal
Partner
Membership No. 404648

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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सरिता शर्मा

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Srivani Ramesh

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:

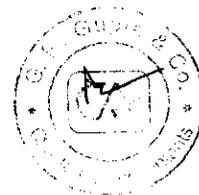
- Expected to be settled in normal operating cycle;
- Held primarily for the purpose of trading;
- Due to be settled within twelve months after the reporting period, or
- Not granting any unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

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



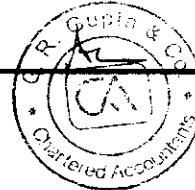
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[Handwritten signature: Shivani Baisethi]

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 adjustment through Retained earnings.



21/03/2025

Dr. Vani Prasad

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

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

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

Particulars	(Rs. in Lakhs)	
	As at March 31, 2025	As at March 31, 2024
Cash in hand	168.83	21.80
Balances with Banks:		
Current Accounts	2.81	17.81
Fixed Deposits with Maturity Less than 3 Month	-	-
Total	162.64	39.61

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)

Particulars	(Rs. in Lakhs)	
	As at March 31, 2025	As at March 31, 2024
(A) Recognized Deferred Tax and Liabilities		
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		
Loss: 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		-18.96		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%	

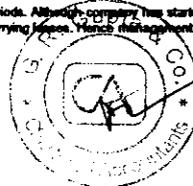
*Tax payable under the normal provisions of the Income Tax Act, 1961 is Rs. Nil (Previous Year Nil) for the period ended 31.03.2025, hence reconciliation of effective tax rate under the normal tax computation is not applicable.

**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.

शरिता राणी



Shivani Baisethi

Shivani

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 Considered 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	
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	
Prepaid Expenses	-	-	
Security Deposit	-	-	
Total	-	-	

Note 12: Equity Share Capital			(Rs. in Lakhs)
Particulars	As at	As at	
Authorized:			
50,00,000 (50,00,000 equity shares as at 31.03.2024) Equity Shares of Rs.10 each	500.00	500.00	
	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	
	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	
	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 Sanyasa Prabhakar	0	0.00	3,24,789	7.25
Smt. Barkha 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	
Retained Earnings:			
opening Balance	-314.36	-635.09	
Profit (+) / Loss (-) as per Statement of Profit and Loss	-24.88	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	

Shri K V Prabhakar

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Shivani Baisath

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					Total
		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	409.61
	-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	409.61

Balance as at March 31, 2024 (Rs. in Lakhs)

Sr. No.	Particulars	Outstanding for					Total
		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	52.16
	-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	52.16

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.

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Sharma

Shirani Faizathi

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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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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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 Prabhakar, 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 INFORMATIONS:

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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Shirani
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

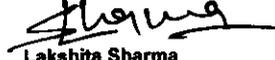
Note 32: Figures of previous year have been reclassified/regrouped wherever necessary and figures in the bracket indicate figures in minus.

As per our report of even date

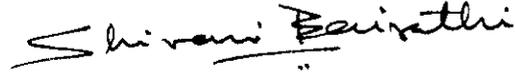
For and on behalf of the Board

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. 006291C




CA Abhishek Mittal
Partner
Membership No. 404848

Dated : 26.06.2025
Place : Jaipur

Dated : 26.5.2025
Place : Jaipur