

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



Email: sparklegoldrock@gmail.com

GSTIN: 29AADCS6415K1Z1

Office: 0141 4012129

Mobile No: +91 9829196115

Ref no: 126

Date: 30.05.2026

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

Scrip Code: 530037

Dear Sir,

Sub: Annual Secretarial Compliance Report for the year ended March 31, 2026.

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby furnish Annual Secretarial Compliance Report for the year ended March 31, 2026 issued by CS Megha Khandelwal, Practicing Company Secretary.

Kindly acknowledge the receipt and please take the same on record.

This is for your information and records.

Thanking you
Yours Faithfully,
For Sparkle Gold Rock Limited
(Formerly known as Sree Jayalakshmi Autospin Limited)

Mansha Ghiya
Compliance Officer

Megha Khandelwal & Associates

Company Secretaries

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

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✉ megha.khandelwal09@gmail.com

Secretarial Compliance Report of Sparkle Gold Rock Limited For the financial year ended on March 31, 2026

To,

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

CIN: L32111RJ1991PLC106196

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

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Sparkle Gold Rock Limited (CIN: L32111RJ1991PLC106196) (hereinafter referred as "the Company"), having its registered office at Office No 507 508 5th Floor, Vaibhav Cine Mutiplex Vaishali Nagar, Jaipur, Rajasthan, India, 302021. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the Company has, during the review period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

We, Megha Khandelwal and Associates, Company Secretaries, represented by Megha Khandelwal, Proprietor, have examined:

- (a) all the documents and records made available to me and explanation provided by Sparkle Gold Rock Limited ("the Company"),
- (b) the filings/ submissions made by the Company,
- (c) website of the Company,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this Report,

For the financial year ended March 31, 2026 ("Review Period") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the SEBI;

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

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR");
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (during the Review Period not applicable to the Company);
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and

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- Takeovers) Regulations, 2011(during the Review Period not applicable to the Company);
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (during the Review Period not applicable to the Company);
- (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (during the Review Period not applicable to the Company);
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (during the Review Period not applicable to the Company);
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (during the Review Period not applicable to the Company);
- (h) Securities and Exchange Board of India (Debenture Trustee) Regulations, 1993 (during the Review Period not applicable to the Company);
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (j) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

and circulars/guidelines issued thereunder.

and based on the above examination, I hereby report that, during the Review Period:

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

Sr. No.	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory/Clarification/Fin e/Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observation s/ Remarks of the Practicing Company Secretary	Management Response	Remarks
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Megha Khandelwal & Associates

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1	Regulation 31A(3)(a) of SEBI (LODR) Regulations, 2015	SEBI (LODR) Regulations, 2015	Delay in submission of application for reclassification of promoter shareholding to the stock exchange within the prescribed time limit	BSE Limited	Fine	Delay in submission of application for reclassification of promoter shareholding	₹2,83,200/- (including GST)	The Company has paid the aforesaid penalty and subsequently complied with the requirement. Approval for reclassification was received from the stock exchange.	The delay occurred due to procedural lapses and has been rectified.	-
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(b) The Company has taken the following actions to comply with the observations made in previous reports:

Sr. No	Observation s/ Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance report for the year ended 2024-25 or prior years	Compliance Requirement (Regulations / circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken/ penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1.	Non-compliance	2024-25	SEBI (LODR)	Non-compliance	Company has paid the	Company has paid the

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	with the requirement to appoint a qualified company secretary as the compliance officer		Regulations , 2015, Regulation 6(1)	with the requirement to appoint a qualified company secretary as the compliance officer, for which penalty of Rs. 87320 was charged by BSE.	aforesaid penalty	aforesaid penalty
2.	Delay in furnishing prior intimation about the meeting of the board of directors for the month of January 2025	2024-25	SEBI (LODR) Regulations , 2015, Regulation 29(2)/29(3)	Delay in furnishing prior intimation about the meeting of the board of directors for the month of January 2025, for which fine of Rs. 11800/- was charged by BSE.	Company has paid the aforesaid penalty	Company has paid the aforesaid penalty
3.	Non-compliance with disclosure of related party transactions on consolidated basis for the half year ended September 2024	2024-25	SEBI (LODR) Regulations , 2015, Regulation 23 (9)	Non-compliance with disclosure of related party transactions on consolidated basis for the half year ended September 2024, for which fine of Rs. 59000/- was charged by BSE.	Company has paid the aforesaid penalty	Company has paid the aforesaid penalty
4.	The Form DIR-12 for the appointments of Independent Directors named Mr.	2024-25	Companies Act, 2013, Section 7(1) (c), 168 & 170 (2)	Late filing fees of Rs. 7200/- was paid by Company for violation of provisions of	Company has paid the aforesaid penalty	Company has paid the aforesaid penalty

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	Thippeswamy Veerabhadra Swamy and Mr. Basavaraj Naganagouda Patil regarding previous year dated 03/08/2023 was filed during the review period on 04/12/2024			Companies Act, 2013		
5.	The Form DIR-12 for the Cessation of Independent Directors named Mr. Thippeswamy Veerabhadra Swamy and Mr. Basavaraj Naganagouda Patil dated 26/07/2024, was filed during the review period with the additional fees on 04/12/2024	2024-25	Companies Act, 2013, Section 7(1)(c), 168 & 170 (2)	Late filing fees of Rs. 6000/- was paid by Company for violation of provisions of Companies Act, 2013	Company has paid the aforesaid penalty	Company has paid the aforesaid penalty

II. I hereby further report the compliance status of the Company, during the Review Period, with the following requirements:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
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1	Secretarial Standards: The compliances of the Company are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	-
2	Adoption and timely Updation of the Policies: <ul style="list-style-type: none">• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the Company• All the policies are in conformity with SEBI Regulations and have been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	- -
3	Maintenance and disclosures on Website: <ul style="list-style-type: none">• The Company is maintaining a functional website• Timely dissemination of the documents/ information under a separate section on the website• Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website	Yes Yes Yes	- - -
4	Disqualification of Director(s): None of the Director of the Company are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the Company.	Yes	-

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5	Details related to subsidiaries of Company have been examined w.r.t.: a. Identification of material subsidiary companies b. Disclosure requirement of material as well as other subsidiaries	NA NA	- -
6	Preservation of Documents: The Company is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015	Yes	-
7	Performance Evaluation: The Company has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	-
8	Related Party Transactions: a. The Company has obtained prior approval of Audit Committee for all Related party transactions; b. In case no prior approval obtained, the Company shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee.	Yes NA	- Since answer to 8.a is 'Yes'
9	Disclosure of events or information: The Company has provided all the required disclosure(s) under	Yes	-

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	Regulation 30 alongwith Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.		
10	Prohibition of Insider Trading: The Company is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	-
11	Actions taken by SEBI or Stock Exchange(s), if any: The actions taken against the Company/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	Yes	Refer Para I(a) – penalty imposed by BSE Limited for delay in promoter reclassification application.
12	Resignation of statutory auditors from the Company or its material subsidiaries: In case of resignation of statutory auditor from the Company or any of its material subsidiaries during the financial year, the Company and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by Company.	Yes	No resignation of statutory auditor occurred during the review period.
13	Additional Non-compliances, if any: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above	Yes	-

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Assumptions & Limitation of scope and Review:

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

**For Megha Khandelwal and Associates
Company Secretaries**



**Megha Khandelwal
Proprietor
FCS No.: 10237
CP No.: 13405
UDIN.: F010237H000542428
PR No : 4023/2023
UIN: S2014RJ259300
Date: 29.05.2026
Place: Jaipur**

This report is to be read with our letter of even date which is annexed as **Annexure A** and forms an integral part of this report.

Megha Khandelwal & Associates

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'Annexure A'

To,
Sparkle Gold Rock Limited

My report of even date is to be read along with this letter.

1. Maintenance of record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, we followed, provide a reasonable basis for my opinion.
3. Wherever required, I have obtained the Management's representation about the compliance of laws, rules and regulations and happening of events etc.
4. The compliance of the provisions of SEBI laws, rules, regulations, circulars and guidelines is the responsibility of the management. My examination was limited to the verification of the procedures on test basis.
5. As regards the books, papers, forms, reports and returns filed by the Company under these regulations, the adherence and compliance to the requirements of the said regulations is the responsibility of management. My examination was limited to checking the execution and timeliness of the filing of various forms, reports, returns and documents that need to be filed by the Company under the said regulations. I have not verified the correctness and coverage of the contents of such forms, reports, returns and documents.

**For Megha Khandelwal and Associates
Company Secretaries**



**Megha Khandelwal
Proprietor**

FCS No.: 10237

CP No.: 13405

UDIN.: F010237H000542428

PR No : 4023/2023

UIN: S2014RJ259300

Date: 29.05.2026

Place: Jaipur

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Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31.03.2026

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of

The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To

The Members

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

CIN: L32111RJ1991PLC106196

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

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **SPARKLE GOLD ROCK LIMITED (CIN: L32111RJ1991PLC106196)** (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

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- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **(Not Applicable During the Audit Period)**
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
 - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 **(Not applicable during the Audit Period)**; and
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998. **(Not applicable during the Audit Period)**
 - (i) other regulations as applicable.

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

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

Megha Khandelwal & Associates

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

S.No.	Relevant Provision for Compliance Requirement	Observation
1.	Regulation 31A(3)(a) of SEBI (LODR) Regulations, 2015	Delay in submission of application for reclassification of promoter shareholding to the stock exchange within the prescribed time limit. A penalty of ₹2,83,200/- (including GST) was imposed by BSE Limited for the month of April 2025 for such non-compliance which was subsequently complied with by the Company.

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

Sr. No	Observations/ Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance report for the year ended 2024-25 or prior years	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation/ deviations and actions taken/ penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1.	Non-compliance with the requirement to appoint a qualified company secretary as the compliance officer	2024-25	SEBI (LODR) Regulations, 2015, Regulation 6(1)	Non-compliance with the requirement to appoint a qualified company secretary as the compliance officer, for which penalty of Rs. 87320 was charged by BSE.	Company has paid the aforesaid penalty	Company has paid the aforesaid penalty
2.	Delay in furnishing prior intimation	2024-25	SEBI (LODR) Regulations, 2015, Regulation	Delay in furnishing prior intimation	Company has paid the	Company has paid the aforesaid penalty

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	about the meeting of the board of directors for the month of January 2025		29(2)/29(3)	about the meeting of the board of directors for the month of January 2025, for which fine of Rs. 11800/- was charged by BSE.	aforesaid penalty	
3.	Non-compliance with disclosure of related party transactions on consolidated basis for the half year ended September 2024	2024-25	SEBI (LODR) Regulations, 2015, Regulation 23 (9)	Non-compliance with disclosure of related party transactions on consolidated basis for the half year ended September 2024, for which fine of Rs. 59000/- was charged by BSE.	Company has paid the aforesaid penalty	Company has paid the aforesaid penalty
4.	The Form DIR-12 for the appointments of Independent Directors named Mr. Thippeswamy Veerabhadra Swamy and Mr. Basavaraj Naganagouda Patil regarding previous year dated 03/08/2023 was filed during the review period on 04/12/2024	2024-25	Companies Act, 2013, Section 7(1) (c), 168 & 170 (2)	Late filing fees of Rs. 7200/- was paid by Company for violation of provisions of Companies Act, 2013	Company has paid the aforesaid penalty	Company has paid the aforesaid penalty
5.	The Form DIR-12 for the Cessation of	2024-25	Companies Act, 2013, Section 7(1) (c), 168 &	Late filing fees of Rs. 6000/- was	Company has paid	Company has paid the

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Independent Directors named Mr. Thippeswamy Veerabhadra Swamy and Mr. Basavaraj Naganagouda Patil dated 26/07/2024, was filed during the review period with the additional fees on 04/12/2024		170 (2)	paid by Company for violation of provisions of Companies Act, 2013	the aforesaid penalty	aforesaid penalty
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Based on the information received and records maintained, we further report that;

1. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors as on 31.03.2026. The changes in the composition of the Board of Directors and Compliance Officer that took place during the period under review were carried out in compliance with the provisions of the Act except the instances provided above in the Observations.
2. As per the Information provided by the management, adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
3. All the decisions in the board meetings were carried through by majority while there were no dissenting member's views and hence not captured and recorded as part of the minutes.

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

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

S.NO.	PARTICULARS	REMARKS
1.	Change in Key Managerial Personnel (Company Secretary)	During the year under review, the Company Secretary of the Company, Ms. Shivani Bairathi, resigned from her position. Subsequently, Ms. Mansha Ghiya (ACS: 77357) was appointed as the Company Secretary and Compliance Officer of the Company with effect from 26.06.2025 pursuant to Section 203 of the Companies Act, 2013 and Regulation 6 of SEBI (LODR) Regulations, 2015. The appointment was duly approved by the Board of Directors, necessary consent was obtained, and Form DIR-12 was filed with the Registrar of Companies within the prescribed time. All applicable compliances in this regard were duly complied with.
2.	Appointment of Key Managerial Personnel (Chief Executive Officer)	Mr. Om Prakash Sharma (DIN: 02467963) was appointed as the Chief Executive Officer (KMP) of the Company with effect from 19.09.2025 pursuant to Section 203 of the Companies Act, 2013. The appointment was duly approved by the Board of Directors based on the recommendation of the Nomination and Remuneration Committee. Necessary filings including Form DIR-12 and MGT-14 were made with the Registrar of Companies, and requisite disclosures were submitted to the Stock Exchange under Regulation 30 of SEBI (LODR) Regulations, 2015. All applicable compliances in this regard were duly complied with.
3.	Promoter Reclassification	The Company received a request for reclassification from Mr. K.V. Prabhakar from 'Promoter & Promoter Group' category to 'Public' category pursuant to Regulation 31A of SEBI (LODR) Regulations, 2015. The same was duly approved by the Board of Directors and shareholders of the Company. Subsequently, the Company made an application to BSE Limited, and the Stock Exchange vide its letter dated 23.02.2026 granted its no-objection for reclassification. Accordingly, Mr. K.V. Prabhakar is no

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		longer classified as a promoter of the Company, and the necessary changes were effected in the shareholding pattern.
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**For Megha Khandelwal and Associates
(Company Secretaries)**



Megha Khandelwal

Proprietor

M. No. 10237

C.P. No. 13405

P.R. No: PRN4023/2023

UDIN: F010237H000542285

UIN: S2014RJ259300

Place: Jaipur

Date: 29.05.2026

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Megha Khandelwal & Associates

Company Secretaries

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

+91-99503-69141

megha.khandelwal09@gmail.com

Annexure- A

To

The Members

Sparkle Gold Rock Limited

CIN: L32111RJ1991PLC106196

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

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

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

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



Megha Khandelwal

Proprietor

M. No. 10237

C.P. No. 13405

P.R. No: PRN4023/2023

UIN: S2014RJ259300

UDIN: F010237H000542285

Place: Jaipur

Date: 29.05.2026