

# 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: 124**

Date: 29-05-2026

To,  
**Compliance Department**  
**BSE Limited**  
**Floor No-25, P. J Tower Dalal Street**  
**Mumbai-400001**  
BSE Scrip Code: 530037

**Subject: OUTCOME OF BOARD MEETING HELD ON MAY 29<sup>TH</sup>, 2026**

Dear Sir/Ma'am,

Pursuant to Regulation 30 read with Part A of Schedule III & Regulation 33 of the SEBI (Listing Obligations & Disclosures Requirements) Regulation, 2015 we would like to inform you that the Board of Directors of the Company has, at its meeting held on Friday, 29th April, 2026 (i.e. Today), which commenced at 12:00 P.M. and concluded at 02:45 P.M. inter-alia, considered and approved.

- The Audited Financial Results of the Company for the Quarter and Year ended march 31, 2026 [Copy of the said Audited Financial Results Company for the Quarter and Year ended march 31, 2026 thereon by M/s G.R. Gupta and Company, Chartered Accountants, Statutory Auditors of the Company, are submitted herewith].
- The management is evaluating proposals for potential acquisitions in line with the Company's growth and expansion plans. Any proposal, if finalised, shall be subject to approval of the Board of Directors, shareholders, and the stock exchange(s), as applicable.

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**



# G.R. Gupta and Company

Chartered Accountants

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

Email: grguptaca@gmail.com

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Chomu House Circle, C-Scheme  
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**Bengaluru Office:**  
Flat No 116/3, 2<sup>nd</sup> Floor,  
11<sup>th</sup> Cross, Malleshwaram,  
Above Union Bank,  
Bengaluru 560003

## Independent Auditor's Report

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

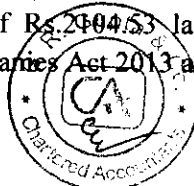
### **Qualified Opinion**

We have audited the standalone financial statements of **SPARKLE GOLD ROCK LIMITED** ("the company"), which comprises the Balance Sheet as at 31<sup>st</sup> March 2026, 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, **except for the effects/possible effects of the matter described in paragraph under "Basis of Qualified Opinion"**, 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 31<sup>st</sup> March 2026, and its **Profit**, total comprehensive income, changes in equity and its cash flow for the year ended on that date.

### **Basis of Qualified Opinion**

1. In reference to **Note No. 28** Company entered into significant sale and Purchase transaction with related party Sparkle Gold Mine Private limited amounting to Rs.1971.40 lakhs and Rs.3308.16 lakhs respectively during the year. Management is stated these transactions are conducted in ordinary course of business on terms comparable to those with other entities and are on arm length price. Looking to the management statement and industry practice prevailing we are unable to determine whether these transactions are on Arm Length Price or not. The exact effects on the accompanying financial statements cannot be ascertained.
2. We further draw attention to **Note No. 28**, which indicates that the Company has entered into related party transactions amounting to Rs.3308.16 lakh as purchase and Rs.1971.40 lakh as sales during the financial year. Company has obtained approval of board and shareholders for purchase transactions amounting of Rs.2004.55 lakhs but for other transactions proper approval under section 188 of Companies Act 2013 are not obtained.



The Company entered into these material transactions without obtaining such mandatory prior approvals, resulting in non-compliance with Section 188 of the Act. The eventual legal validity and financial consequences of these unauthorized transactions and their effects on financial statements are currently cannot be ascertained.

3. In reference to **Note No. 17 and 27**, Company has not implemented appropriate procedures to identify and bifurcate and report its trade payables into dues outstanding to Micro, Small, and Medium Enterprises (MSMEs) and other creditors as required under Schedule III to the Companies Act, 2013. Hence disclosure made in these notes are not correct and proper.

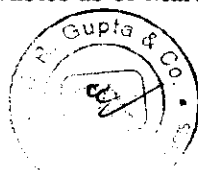
Further, our review of available records indicates significant delays in payments made to several suppliers beyond the statutory timeframes prescribed under Section 15 of the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006. The Company has neither computed nor provided for or paid the mandatory penal compounding interest on these delayed payments at three times the RBI bank rate, as required under Section 16 and Section 22 of the MSMED Act, 2006.

In the absence of a comprehensive MSME mapping and tracking system by the management, the full financial impact of unrecorded penal interest liabilities, along with the consequential tax disallowances under Section 23 of the MSMED Act and Section 43B(h) of the Income Tax Act, 1961, on the profit/loss and liabilities of the Company is currently cannot be ascertained.

4. In reference to **Note No. 17**, on purchases from these outstanding trade payables company has availed Input Tax Credit ("ITC") under GST Act and rules thereunder. Some of these trade payables are have outstanding for more than 180 days. According to provisions of Goods and Service Tax Act and rules thereunder the ITC on these outstandings to be reversed along with interest.

This liability towards reversal of ITC on these outstandings is being recorded in books amounting of Rs. 46.22 lakh but interest on these liabilities is not provided by company in its books. Had these interest been recognized, profit and loss, assets, liabilities, taxation provisions and shareholder's funds in the accompanying financial statements would have been affected. The exact effects on the accompanying financial statements cannot be ascertained due to non-payment of liability till date of audit.

5. The Company has not calculated or recognized the provision for Expected Credit Loss (ECL) on its outstanding trade receivables of Rs.5459.92 lakhs as required by Indian Accounting Standard (Ind AS) 109, Financial Instruments. Management has not established a provision matrix to account for lifetime expected credit losses on these balances. Consequently, we are unable to determine the exact quantification of the adjustments necessary in respect of the carrying value of Trade Receivables as of March 31, 2026, profits, and the resulting impact on Retained Earnings.



## **Emphasis of Matter**

We draw your attention to the following matters in the Notes to the Financial Statements:

1. Note No. 34 The company has not made Provision for the demand raised by various authorities (Such as Income Tax, customs etc.) as the matters are pending before various forums. We are unable to comment upon possible impact of non-provision in the standalone financial statement for the year ended 31st March 2026.
2. Note No. 32 which describes the retrospective restatement made by the Company to correct a presentation error from the previous year. Borrowings amounting to Rs.45.15 lakhs, which was previously classified\presented under Non-Current Liabilities as Borrowings as of March 31, 2025, has now been correctly reclassified under Current Liabilities as Borrowings in the comparative figures.

Our opinion is not modified in respect of these matters.

## **Key Audit Matters**

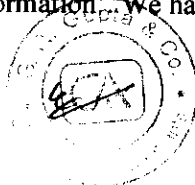
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition, the matter described in the “Basis of qualified opinion” and “Emphasis of matter” paragraph are by their nature are key audit 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.

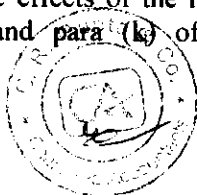
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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, 2026 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, except as stated in para under the head "Basis of Qualified Opinion".
  - (b) Except for the effects/possible effects of the matters described in the "Basis of Qualified Opinion" paragraph above and para (k) of "report on other Legal and Regulatory



Requirements” below, 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) Except for the effects/possible effects of the matters described in the “Basis of Qualified Opinion” paragraph above, 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, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 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 has disclosed the impact of pending litigations on its financial position in its financial statements. Refer Note 34 to the financial statements.
  - 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.



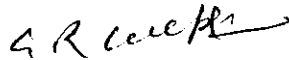
(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entities ("Funding Parties") with the understanding, whether recorded 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 used accounting software for maintained books of accounts which has a feature of recording audit trail (edit log) facility but has not used audit trail (edit log) feature throughout the year as required under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014. As security feature is also not enabled, hence we cannot comment whether it is been tampered or not.

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



(CA Govind Ram Gupta)  
Partner  
M.No. 072665



Place: Jaipur

Date: 29-05-2026

UDIN-

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**The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements" for the year ended 31<sup>st</sup> March 2026.**

We report that:

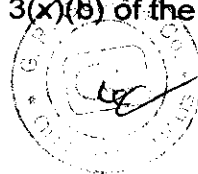
- (i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;  
(B) The company does not have any intangible assets.
  - (b) According to the information and explanations given to us and on the basis of 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.
  - (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, the company has not made any loans, investments, guratees or given any security as per provisions of section 185 and 186 of the Companies Act, 2013 and rules made thereunder hence para 3(iv) is not applicable to the company.
- (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. Accordingly, clause 3(vi) of the Order is not applicable to the company.
- (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 generally regular, except in few cases where deposited delayed, 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, 2026 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 other than the matter described in **Note No. 34** of financial statements.



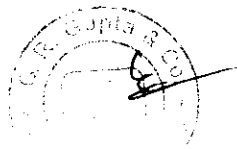
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 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 2026. 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 2026. 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, the details of all transactions with the related parties have been disclosed in the financial statements, as required by the applicable accounting standards but the transactions are not in compliance with sections 177 and 188 of Companies Act, refer paragraph of "Basis of Qualified Opinion" in our main report;
- (xiv) (a) In our opinion and based on our examination and management representation, company has an internal audit system commensurate the size and transactions the company.
- (b) Based on information and explanations provided to us, no internal audit report has been received, hence it is being not considered.
- (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 not incurred cash losses in financial year covered by our audit but there are cash losses of Rs.18.91 lakh 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 Govind Ram Gupta)

Partner

M.No. 072665

Place: Jaipur

Date: 29-05-2026



UDIN: 26072665RTHMYB7957

## **“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, 2026 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**

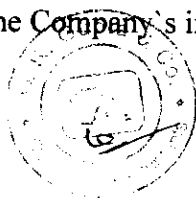
The Company’s management and Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note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

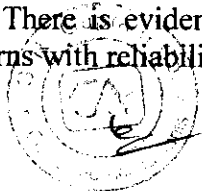
Because of the inherent limitations of the internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal 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.

## **Basis of Qualified Opinion**

We draw attention to paragraph of "Basis of Qualified Opinion" and "Emphasis of matters" of our main audit report and the same to be read with our comments as stated below:

According to information and explanations given to us and based on our audit, the following material weakness has been identified as at 31<sup>st</sup> March 2026

1. The Company did not have an appropriate internal control system for customer acceptance, credit evaluation and establishing customer credit limits for sales, which could potentially result in the Company recognizing revenue without establishing reasonable certainty of ultimate collection.
2. The company has not maintained audit trail (edit log) feature with security control and user access controls in its accounting software throughout the year, this create risk of unauthorized access.
3. The internal control system of the company appears inadequate in ensuring the timely recoding of transactions. There is evidence of entries being posted with backdated timestamps, raising concerns with reliability of the financial reporting process.



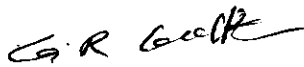
A 'Material weakness' is a deficiency, or a combination of deficiency, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual financial statement will not be prevented or detected on a timely basis.

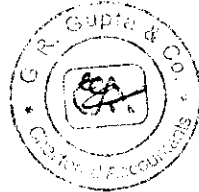
### **Qualified Opinion**

In our opinion, except for the effects/possible effects of basis of qualified 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 31<sup>st</sup> March, 2026 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.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2026 standalone financial statements of the Company, and these material weaknesses do not affect our opinion on the standalone financial statements of the Company.

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

  
(CA Govind Ram Gupta)  
Partner  
M.No. 072665



Place: Jaipur

Date: 29-05-2026

UDIN - 26072665R7HMYB7957



# G.R. Gupta and Company

Chartered Accountants

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## Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of  
Sparkle Gold Rock Limited  
(formerly Known as Sree Jayalakshmi Autospin Limited)

### Qualified Opinion

We have audited the accompanying statement of quarterly and year to date Standalone financial results of Sparkle Gold Rock Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement except for effect\possible effects of the matters described in the Basis of qualified opinion section and emphasis of matters of our report:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

### Basis for Qualified Opinion

1. Company entered into significant sale and Purchase transaction with related party Sparkle Gold Mine Private limited amounting to Rs.1971.40 lakhs and Rs.3308.16 lakhs respectively during the year. Management is stated these transactions are conducted in ordinary course of business on terms comparable to those with other entities and are on arm length price. Looking to the management statement and industry practice prevailing we are unable to determine whether these transactions are on Arm Length Price or not. The exact effects on the accompanying financial statements cannot be ascertained.
2. Company has entered into related party transactions amounting to Rs.3308.16 lakh as purchase and Rs.1971.40 lakh as sales during the financial year. Company has obtained approval of board and shareholders for purchase transactions amounting of Rs.2104.53 lakhs but for other transactions proper approval under section 188 of Companies Act 2013 are not obtained.

The Company entered into these material transactions without obtaining such mandatory prior approvals, resulting in non-compliance with Section 188 of the Act. The eventual legal





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validity and financial consequences of these unauthorized transactions and their effects on accompanying statement are currently cannot be ascertained.

3. Company has not implemented appropriate procedures to identify and bifurcate and report its trade payables into dues outstanding to Micro, Small, and Medium Enterprises (MSMEs) and other creditors as required under Schedule III to the Companies Act, 2013. Hence disclosure made in financial statements are not correct and proper.

Further, our review of available records indicates significant delays in payments made to several suppliers beyond the statutory timeframes prescribed under Section 15 of the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006. The Company has neither computed nor provided for or paid the mandatory penal compounding interest on these delayed payments at three times the RBI bank rate, as required under Section 16 and Section 22 of the MSMED Act, 2006.

In the absence of a comprehensive MSME mapping and tracking system by the management, the full financial impact of unrecorded penal interest liabilities, along with the consequential tax disallowances under Section 23 of the MSMED Act and Section 43B(h) of the Income Tax Act, 1961, on accompanying statement is currently cannot be ascertained.

4. On purchases from outstanding trade payables company has availed Input Tax Credit ("ITC") under GST Act and rules thereunder. Some of these trade payables are have outstanding for more than 180 days. According to provisions of Goods and Service Tax Act and rules thereunder the ITC on these outstandings to be reversed along with interest.

This liability towards reversal of ITC on these outstandings is being recorded in books amounting of Rs. 46.22 lakh but interest on these liabilities are not provided by company in its books. Had these interest been recognized, profit and loss, assets, liabilities, taxation provisions and shareholder's funds in the Statement would have been affected. The exact effects on the accompanying statement cannot be ascertained due to non-payment of liability till date of audit.

5. The Company has not calculated or recognized the provision for Expected Credit Loss (ECL) on its outstanding trade receivables of Rs.5459.92 lakhs as required by Indian Accounting Standard (Ind AS) 109, Financial Instruments. Management has not established a provision matrix to account for lifetime expected credit losses on these balances. Consequently, we are unable to determine the exact quantification of the adjustments necessary in respect of the carrying value of Trade Receivables as of March 31, 2026, profits, and the resulting impact on Retained Earnings.





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### Emphasis of Matter

We draw your attention to the following matters:

1. The company has not made Provision for the demand raised by various authorities (Such as Income Tax, customs etc.) as the matters are pending before various forums. We are unable to comment upon possible impact of non-provision on the accompanying statement for the year ended 31st March 2026.
2. Retrospective restatement made by the Company to correct a presentation error from the previous year. Borrowings amounting to Rs.45.15 lakhs, which was previously classified\presented under Non-Current Liabilities as Borrowings as of March 31, 2025, has now been correctly reclassified under Current Liabilities as Borrowings in the comparative figures.

Our opinion is not modified in respect of these matters.

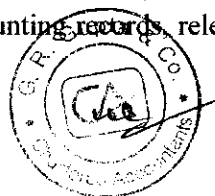
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended (“the Act”). Our responsibilities under those Standards are further described in the “Auditor’s Responsibilities for the Audit of the Standalone Financial Results” 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 Standalone Ind AS Annual Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

### Management’s Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the Standalone Ind AS Annual Financial Statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of





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the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Standalone Ind AS Annual Financial Statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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.





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- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results 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 Results.

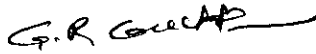
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

## Other Matter

- (a) The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For G.R.Gupta & Company  
Chartered Accountants  
ICAI Firm Registration Number: 006201C

  
CA. Govind Ram Gupta  
Partner  
Membership No.:072665



Place: Jaipur  
Date: 29-05-2026

UDIN: 26072665 I E R G K Z 8622

**SPARKLE GOLD ROCK LIMITED**  
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)  
**BALANCE SHEET AS AT 31ST MARCH, 2026**

(Rs. in Lakhs)

PARTICULARS	Note No.	As at March 31, 2026	As at March 31, 2025 *	As at March 31, 2024
<b>I. ASSETS:</b>				
<b>Non-Current Assets</b>				
(a) Property, Plant & Equipment	2	1.56	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	0.30	-	-
(f) Other Non Current Assets	3	1.54	1.54	1.64
<b>Total Non-Current Assets</b>		<b>3.39</b>	<b>3.47</b>	<b>1.89</b>
<b>Current Assets</b>				
(a) Inventories	4	1.73	-	3.50
(b) Financial Assets		-	-	-
(i) Trade Receivables	14	5,459.92	409.61	52.16
(ii) Cash & Cash Equivalents	5	107.11	102.84	39.60
(iii) Bank Balances other than (i) above	6	-	-	-
(iv) Loans	8	0.60	0.60	60.60
(v) Other Financial Current Assets	9	-	-	-
(c) Current Tax Assets (Net)	10	0.52	0.56	10.93
(d) Other Current Assets	11	46.22	0.59	-
<b>Total Current Assets</b>		<b>5,616.10</b>	<b>514.20</b>	<b>166.78</b>
<b>Total Assets</b>		<b>5,619.49</b>	<b>517.67</b>	<b>168.67</b>
<b>II. EQUITY AND LIABILITIES:</b>				
<b>Equity</b>				
(a) Equity Share Capital	12	447.82	447.82	447.82
(b) Other Equity	13	78.99	-335.58	-311.19
<b>Total Equity</b>		<b>526.81</b>	<b>112.24</b>	<b>136.63</b>
<b>Liabilities</b>				
<b>Non-Current Liabilities</b>				
(a) Financial Liabilities		-	-	-
(i) Borrowings		-	-	-
(iii) Other Financial Liabilities		-	-	-
(b) Provisions	15	-	-	-
(c) Other Non-Current Liabilities		-	-	-
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>				
(a) Financial Liabilities		-	-	-
(i) Borrowings	16	1,604.61	45.15	-
(ii) 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	3,321.94	343.62	14.76
(iii) Other Financial Liabilities	18	-	11.50	11.50
(b) Other Current Liabilities	19	56.66	5.16	-
(c) Provisions	20	0.00	0.00	5.77
(d) Current Tax Liabilities (net)		109.45	-	-
<b>Total Current Liabilities</b>		<b>5,092.68</b>	<b>405.43</b>	<b>32.04</b>
<b>Total Equity and Liabilities</b>		<b>5,619.49</b>	<b>517.67</b>	<b>168.67</b>
Material Accounting Policies	1			

The accompanying notes are an integral part of the Financial Statements

\* Restated Refer Note No. 32

As per our report of even date attached

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

CA Govind Ram Gupta  
Partner  
Membership No. 072665

Dated: 29-05-2026  
Place: Jaipur



For and on behalf of the Board

सरिता शर्मा

Sarita Devi Sharma  
Managing Director  
DIN: 02487927

Lakshita Sharma  
CFO & Executive Director  
DIN-09831479

Mansha Ghiya  
Company Secretary

Dated: 29/05/2026  
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, 2026**

(Rs. In Lakhs)

PARTICULARS	Note No.	For the Quarter ended March 31, 2026	For the Quarter ended March 31, 2025	For the Quarter ended 31 Dec 2025	For the Year ended March 31, 2026	For the Year ended March 31, 2025
<b>I Income</b>						
Revenue from Operations (Sale of Goods)		5,072.55	672.43	4572.54	11,157.11	900.03
<b>Other Income:</b>						
Interest Income		-	-	-	-	-
Interest on Income Tax Refund		0.05	0.22	-	0.06	0.24
Miscellaneous Income		0.00	6.41	0.00	0.00	6.44
Profit on sale of Property, Plant & Equipments		-	-	-	-	-
<b>Total Income</b>		<b>5,072.60</b>	<b>679.06</b>	<b>4,572.54</b>	<b>11,157.16</b>	<b>906.71</b>
<b>II Expenses</b>						
Purchase of Stock in Trade		4,404.21	644.87	2,853.78	10,553.37	872.43
Change in Inventories of Stock in Trade		250.40	-	1,574.76	-1.73	-
Finance Cost	21	-	-	-	-	-
Depreciation/Amortisation Expenses	22	0.09	0.06	0.09	0.35	0.08
Employee Benefits Expense	23	12.24	2.20	3.29	18.89	3.72
Other Expenses	24	14.49	40.28	6.96	35.86	49.47
<b>Total Expenses</b>		<b>4,681.43</b>	<b>687.44</b>	<b>4,438.88</b>	<b>10,606.74</b>	<b>925.71</b>
<b>III Profit (+) / Loss (-) Before exceptional items and Tax</b>		<b>391.17</b>	<b>(8.37)</b>	<b>133.66</b>	<b>550.42</b>	<b>(18.99)</b>
<b>IV Exceptional items</b>	25	<b>11.50</b>		<b>-52.41</b>	<b>(26.89)</b>	<b>-</b>
<b>V Profit (+) / Loss (-) Before Tax</b>		<b>402.67</b>	<b>(8.37)</b>	<b>81.26</b>	<b>523.73</b>	<b>(18.99)</b>
<b>VI Tax Expense</b>						
(i) Current Tax		(109.45)	-	-	(109.45)	-
(ii) Deferred Tax Charge(+) / Credit (-)		0.30	-	-	0.30	-
(ii) Earlier Tax Period(+) / Credit (-)		-	(5.50)	-	-	(5.50)
<b>VII Profit (+) / Loss (-) for the Year</b>		<b>293.51</b>	<b>(13.88)</b>	<b>81.26</b>	<b>414.58</b>	<b>(24.50)</b>
<b>VIII Other Comprehensive Income</b>						
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		-	-	-	-	-
<b>IX Other Comprehensive Income for the Year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>X Total Comprehensive Income for the Year</b>		<b>293.51</b>	<b>(13.88)</b>	<b>81.26</b>	<b>414.58</b>	<b>(24.50)</b>
<b>XI Earnings per Equity Share</b>						
Basic and Diluted Earnings Per Equity Share of Rs.10 each (in Rs.)	26	6.55	(0.31)	1.81	9.26	(0.55)
Material Accounting Policies	1					

The accompanying notes are an integral part of the Financial Statements

As per our report of even date attached

For and on behalf of the Board

*Sarita Devi Sharma*

Sarita Devi Sharma  
Managing Director  
DIN: 02467927

*Lakshita Sharma*

Lakshita Sharma  
CFO & Executive Director  
DIN-09831479

*Manisha Ghlya*  
Manisha Ghlya  
Company Secretary

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

*G.R. Gupta*

CA Govind Ram Gupta  
Partner  
Membership No. 072865



Dated: 29-05-2026

Place: Jaipur

Dated: 29/05/2026  
Place: Jaipur

**SPARKLE GOLD ROCK LIMITED**  
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2026**

(Rs. in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
<b>A CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net (+) Profit/ (-) Loss before tax	523.73	(18.99)
Depreciation/Amortisation on Property, Plant & Equipment/ Intangible Assets	0.35	0.08
Interest Income	(0.05)	(0.24)
Loss on decognition of Property, Plant & Equipment	0.35	-
Exceptional Items	(26.69)	-
<b>Operating Profit before Changes in Assets &amp; Liabilities</b>	<b>497.71</b>	<b>(19.15)</b>
<b>Increase/Decrease in Assets and Liabilities:</b>		
(Increase)/Decrease in Current Assets(except inventories & trade receivables)	(45.58)	4.27
(Increase)/Decrease in Inventories	(1.73)	3.50
(Increase)/Decrease in Trade Receivables	(4,997.90)	(357.45)
(Increase)/Decrease in other Non-Current Assets	-	0.10
Increase/(Decrease) in Trade Payables	2,964.10	328.86
Increase/(Decrease) in Current Liabilities (except trade payables & borrowings)	28.51	(0.61)
<b>Increase/Decrease in Assets and Liabilities</b>	<b>(2,052.61)</b>	<b>(21.34)</b>
<b>Cash Generated from Operations</b>	<b>(1,554.90)</b>	<b>(40.49)</b>
Less: Income taxes paid (Net)	-	-
<b>Net Cash from Operating Activities ( A )</b>	<b>(1,554.90)</b>	<b>(40.49)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Property, Plant & Equipment	(0.34)	(1.66)
Loans	-	60.00
Investment	-	-
Interest Received	0.05	0.24
<b>Net Cash from Investing Activities ( B )</b>	<b>(0.29)</b>	<b>58.58</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from Issuance of Share Capital	-	-
Increase/(Decrease) in Borrowings	1,559.48	45.15
Interest on Term Loan Paid	-	-
Finance Cost Paid	-	-
<b>Net Cash from Financing Activities ( C )</b>	<b>1,559.48</b>	<b>45.15</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A)+(B)+(C)</b>	<b>4.27</b>	<b>63.24</b>
Cash and Cash Equivalents as at Beginning of the Period	102.84	39.60
<b>Cash and Cash Equivalents as at End of the Period</b>	<b>107.11</b>	<b>102.84</b>

**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 Govind Ram Gupta  
Partner  
Membership No. 072665



*Sarita Sharma*

Sarita Devi Sharma  
Managing Director  
DIN: 02467927

*Lakshita Sharma*  
Lakshita Sharma  
CFO & Executive Director  
DIN-09831479

*Mansha Ghiya*  
Mansha Ghiya  
Company Secretary

Dated : 29-05-2026  
Place : Jaipur

Dated : 29/05/2026  
Place : Jaipur

**SPARKLE GOLD ROCK LIMITED**  
(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)  
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2026

**(A) EQUITY SHARE CAPITAL**

(1) Current Reporting Period (as on 31.03.2026)				(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 31-03-2025)				(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 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

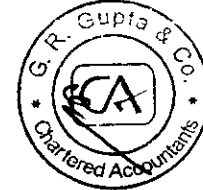
**(B) OTHER EQUITY**

(1) Current Reporting Period (as on 31.03.2026)													(Rs. in Lakhs)	
	Share Application Money pending Allotment	Equity Component of compound financial Instruments	Reserve 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	-	-	(338.74)	-	-	-	-	-	-	-	(335.58)
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	-	-	-	414.58	-	-	-	-	-	-	-	414.58
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Any other changes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at the end of the current reporting period	-	-	3.16	-	-	75.83	-	-	-	-	-	-	-	78.99

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*[Handwritten Signature]*

*[Handwritten Signature]*



**SPARKLE GOLD ROCK LIMITED**  
(formerly known as BREE JAYALAKSHMI AUTOSPIN LIMITED)

**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2026**

(2) Previous 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)

\*\* Deduction / Reclassification includes excess depreciation adjustment through Retained earnings.

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

G.R.Gupta & Company  
Chartered Accountants  
Firm Regn. No. 005201C

CA Govind Ram Gupta  
Partner  
Membership No. 072665

Dated: 29-05-2026  
Place: Jaipur



For and on behalf of the Board  
सचिवी रजिस्ट्री

Sarita Devi Sharma  
Managing Director  
DIN: 02487027

Lakshmi Sharma  
CFO & Executive Director  
DIN: 0001473

Manisha Ghya  
Company Secretary

Dated: 29/05/2026  
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, 2026**

**Corporate Information**

Sparkle Gold Rock Limited referred to as "the Company" was incorporated on 04<sup>th</sup> 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 29<sup>th</sup> May 2026

**Note 1: Material Accounting Policies**

**a) Basis of preparation**

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

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

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

**b) Use of Judgements and Estimates**

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

**c) Property, Plant and Equipment**

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

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

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**SPARKLE GOLD ROCK LIMITED**  
**(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED MARCH 31, 2026**

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**

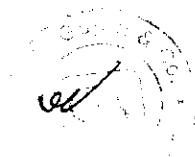
Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods has been transferred to the buyer and Company retains neither managerial nor effective control over the goods sold.

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, 2026**

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.

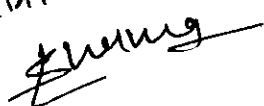
**h) Provisions and contingent liabilities**

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, 2026**

**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

21/03/2026  




## SPARKLE GOLD ROCK LIMITED

(formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

- 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.

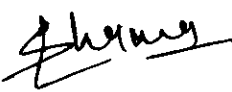
A liability is treated as current when it is:

- 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.

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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 2026

**Note 2: Property, Plant & Equipment**

(Rs. in Lakhs)

Particulars	Furniture & Fixtures	Office Equipment	Computers & Data Processing units	Total
<b>Gross Block:</b>				
As on 01-04-2025	4.24	4.28	0.21	8.74
Addition during April - March 2026	0.34	-	-	0.34
Deductions/ Reclassification during April - March 2026	(4.24)	(2.83)	-	(7.08)
As on 31-03-2026	0.34	1.45	0.21	2.00
<b>Accumulated Depreciation/ Amortization:</b>				
As on 01-04-2025	4.03	2.76	0.02	6.80
Addition during April - March 2026	0.01	0.28	0.07	0.35
Deductions/ Reclassification during April - March 2026	(4.03)	(2.69)	-	(6.72)
As on 31-03-2026	0.01	0.34	0.08	0.43
<b>Net Block:</b>				
As on 31-03-2026	0.32	1.11	0.13	1.56
As on 31-03-2025	0.21	1.53	0.19	1.93

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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

Particulars	Rs. in Lakhs	
	As at March 31, 2025	As at March 31, 2025
Capital Advances	-	-
Advances other than Capital Advances:		
Security Deposits	1.54	1.54
<b>Total</b>	<b>1.54</b>	<b>1.54</b>

Particulars	Rs. in Lakhs	
	As at March 31, 2025	As at March 31, 2025
(As per inventory taken, valued and certified by Management)		
Raw Material	-	-
Finished Goods	1.73	-
Stores and Consumables	-	-
<b>Total</b>	<b>1.73</b>	<b>-</b>

# At cost and net realisable value whichever is lower.

**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, 2025
Cash in hand	102.09	100.83
Balances with Banks:		
Current Accounts	8.05	2.01
Fixed Deposits with Maturity Less than 3 Month:	-	-
<b>Total</b>	<b>107.11</b>	<b>102.84</b>

Particulars	Rs. in Lakhs	
	As at March 31, 2025	As at March 31, 2025
Balances with Banks	-	-
Fixed Deposits with Maturity for more than 3 months but Less than 12 Months	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 7: Deferred Tax Assets (Net)**

**(A) Recognised Deferred Tax and Liabilities**

Particulars	Rs. in Lakhs	
	As at March 31, 2025	As at March 31, 2025
<b>Deferred Tax Liability:</b>	-	-
<b>Deferred Tax Assets:</b>		
- On Depreciation	0.14	-
- On Disallowed Expenses	0.18	-
<b>Net Deferred Tax Assets/(Liabilities)</b>	<b>0.32</b>	<b>-</b>

**(B) Movement in Deferred Tax balances**

Particulars	Rs. in Lakhs	
	As at March 31, 2025	As at March 31, 2025
<b>Deferred Tax Assets:</b>		
Depreciation	-	-
Opening Balance	-	-
Add: Recognised in Statement of Profit & Loss	0.30	-
<b>Closing Balance</b>	<b>0.30</b>	<b>-</b>

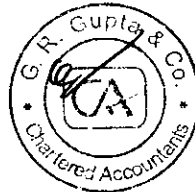
**(C) Reconciliation of Effective Tax Rate**

Particulars	As at March 31, 2025		As at March 31, 2025	
	%	Rs	%	Rs
(+) Profit(-) Loss before Tax		823.74		-18.90
Tax as per Corporate Tax Rate (116BAA)	25.17%	131.81	0.00%	-
Tax Effect of:				
Adjustment of brought forward losses	-6.69%	(29.87)	0.00%	-
Deductible Depreciation/ amortisation	0.03%	0.14	0.00%	-
Non Deductible Interest under section 234B, 234C of Income Tax Act	1.30%	7.21	0.00%	-
Deductible Other Expense	0.03%	0.18	0.00%	-
<b>Income Tax Expense for the year</b>	<b>20.98%</b>	<b>100.78</b>	<b>0.00%</b>	<b>-</b>

**(D) Uncertainty over Sufficient taxable profit in future:**

Company is carrying long term capital losses from earlier periods, which can be setoff from long term capital gain only as per Income Tax Act 2025. According to management there is no certain probability that company will have sufficient taxable long term capital gain in coming year for offsetting this loss. Hence management is in view that not to create deferred tax asset on long term capital loss.

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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 8 : Loans			(Rs. in Lakhs)	
Particulars	As at March 31, 2025	As at March 31, 2025	As at March 31, 2025	As at March 31, 2025
<b>Unsecured Considered Good</b>				
- Loan to related parties	-	-	-	-
- Loan to Employees	-	-	-	-
- Loan to others	0.60	-	0.60	-
<b>Total</b>	<b>0.60</b>	<b>-</b>	<b>0.60</b>	<b>-</b>

Note 9: Other Financial Current Assets			(Rs. in Lakhs)	
Particulars	As at March 31, 2025	As at March 31, 2025	As at March 31, 2025	As at March 31, 2025
Accrued Interest on Fixed Deposits	-	-	-	-
Petty Cash Fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note 10: Current Tax Assets (Net)			(Rs. in Lakhs)	
Particulars	As at March 31, 2025	As at March 31, 2025	As at March 31, 2025	As at March 31, 2025
Income Tax Refundable	-	-	-	-
Advance Tax & Tax Deducted/Collected at Source (Net of provision for Tax)	0.52	-	0.56	-
<b>Total</b>	<b>0.52</b>	<b>-</b>	<b>0.56</b>	<b>-</b>

Note 11: Other Current Assets			(Rs. in Lakhs)	
Particulars	As at March 31, 2025	As at March 31, 2025	As at March 31, 2025	As at March 31, 2025
Prepaid Expenses	-	-	-	-
GST Input Tax Credit Receivable/Reclaimable	46.22	-	0.59	-
Security Deposit	-	-	-	-
<b>Total</b>	<b>46.22</b>	<b>-</b>	<b>0.59</b>	<b>-</b>

Note 12: Equity Share Capital			(Rs. in Lakhs)	
Particulars	As at March 31, 2025	As at March 31, 2025	As at March 31, 2025	As at March 31, 2025
<b>Authorized:</b>				
2,00,00,000 (2,00,00,000 equity shares as at 31.03.2025) Equity Shares of Rs.10 each	2,000.00	-	2,000.00	-
	2,000.00	-	2,000.00	-
<b>Subscribed Capital</b>				
44,78,200 (44,78,200 equity shares as at 31.03.2025) Equity Shares of Rs.10 each	447.82	-	447.82	-
	447.82	-	447.82	-
<b>Issued and fully Paid-up:</b>				
44,78,200 (44,78,200 equity shares as at 31.03.2025) 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:					(Rs. in Lakhs)	
Particulars	As at March 31, 2025		As at March 31, 2025		No. of Shares	Amount (Rs.)
	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	-	-	-	-		
<b>Balance at the Reporting Date</b>	<b>44,78,200</b>	<b>447.82</b>	<b>44,78,200</b>	<b>447.82</b>		

d) Shareholders holding more than five percent of holdings:				
Particulars	As at March 31, 2025		As at March 31, 2025	
	No. of Shares	% Holdings	No. of Shares	% Holdings
Smt. Sarita Devi Sharma	3,73,600	8.34	3,73,600	8.34
Smt. Lakshita Sharma	3,00,000	6.78	3,00,000	6.78
Shri Vijay Sharma	3,00,000	6.78	3,00,000	6.78
<b>Total</b>	<b>9,73,600</b>	<b>21.74</b>	<b>9,73,600</b>	<b>21.74</b>

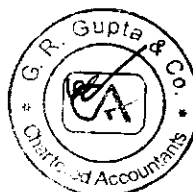
e) Shareholding of Promoters					
Shareholding of Promoters as at March 31, 2025 is as follows:					
Particulars	As at March 31, 2025		As at March 31, 2025		% Change during the year
	No. of Shares	% Holdings	No. of Shares	% Holdings	
	0	0.00	0	0.00	0.00

Shareholding of Promoters as at March 31, 2025 is as follows:					
Particulars	As at March 31, 2025		As at March 31, 2025		% Change during the year
	No. of Shares	% Holdings	No. of Shares	% Holdings	
Shri K V Prabhakar	0	0.00	699420	15.62	-15.62
	0	0.00	0	0.00	0.00

Note 13: Other Equity			(Rs. in Lakhs)	
Particulars	As at March 31, 2025	As at March 31, 2025	As at March 31, 2025	As at March 31, 2025
<b>Retained Earnings:</b>				
opening Balance	(238.74)	-	(314.35)	-
Profit(+)/Loss (-) as per Statement of Profit and Loss	414.86	-	(24.89)	-
(+/-) Depreciation adjustment of earlier years	-	-	0.10	-
<b>Capital Reserve</b>				
opening Balance	3.16	-	3.16	-
Profit(+)/Loss (-) as per Statement of Profit and Loss	-	-	-	-
<b>Closing Balance</b>	<b>78.89</b>	<b>-</b>	<b>(336.88)</b>	<b>-</b>

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

**Note 14 : Trade Receivables** (Rs. in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2026
Secured, Considered Good	-	-
Unsecured, Considered Good	5,459.92	409.61
<b>Total</b>	<b>5,459.92</b>	<b>409.61</b>

**Notes**

(i) Trade Receivables Ageing Schedule is as follows:

Balance as at March 31, 2026 (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	<b>Undisputed Trade receivables</b>						
	-Considered good	5,442.35	14.35	3.22	-	-	5,459.92
	-which have significant risk	-	-	-	-	-	-
	-credit impaired	-	-	-	-	-	-
2	<b>Disputed Trade receivables</b>						
	-Considered good	-	-	-	-	-	-
	-which have significant risk	-	-	-	-	-	-
	-credit impaired	-	-	-	-	-	-
	<b>Total</b>	<b>5,442.35</b>	<b>14.35</b>	<b>3.22</b>	<b>-</b>	<b>-</b>	<b>5,459.92</b>

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	<b>Undisputed Trade receivables</b>						
	-Considered good	357.45	-	0.21	-	51.95	409.61
	-which have significant risk	-	-	-	-	-	-
	-credit impaired	-	-	-	-	-	-
2	<b>Disputed Trade receivables</b>						
	-Considered good	-	-	-	-	-	-
	-which have significant risk	-	-	-	-	-	-
	-credit impaired	-	-	-	-	-	-
	<b>Total</b>	<b>357.45</b>	<b>-</b>	<b>0.21</b>	<b>-</b>	<b>51.95</b>	<b>409.61</b>

ii. No trade receivables are due from directors or other officers of the Company, either severally or jointly with any other person.

iii. Trade receivables from firms or private companies, respectively in which any director is a partner, a director or a member is Rs.820.47 Lakh (Previous Year NIL). Refer Note 28 for Related parties \ KMP

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*Sarita Rama*

*[Signature]*



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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

Note 15: Provisions		(Rs. in Lakhs)	
Particulars	As at March 31, 2026	As at March 31, 2025	
Provision for Leave Encashment - Non Current	-	-	
Provision for Gratuity - Non Current	-	-	
<b>Total</b>	-	-	

Note 16: Borrowings		(Rs. in Lakhs)	
Particulars	As at March 31, 2026	As at March 31, 2025	
<b>Secured:</b>			
Loan from Banks / FIs	-	-	
<b>UnSecured:</b>			
Loan from Related Parties \ KMP ##	1,604.61	45.15	
Loan or Advance from other parties	-	-	
<b>Total</b>	<b>1,604.61</b>	<b>45.15</b>	

15.1 Loan from Related Parties\KMP are taken from Directors and does not carry any interest. These loans are repayable on demand.

## refer note 28 for related party \ KMP

Note 17: Trade Payable		(Rs. in Lakhs)	
Particulars	As at March 31, 2026	As at March 31, 2025	
Micro, Small and Medium Enterprises	-	-	
Other than Micro, Small and Medium Enterprises ##	3,321.94	343.62	
<b>Total</b>	<b>3,321.94</b>	<b>343.62</b>	

## refer note 28 for related party transactions.

Note 17.1: Trade Payables ageing schedule

Particulars	Outstanding as of 31-03-2026 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	3,321.94	-	-	-	3,321.94
3. Disputed dues - MSME	-	-	-	-	-
4. Disputed dues - Others	-	-	-	-	-

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	-	-	-	-	-

Note 18: Other Current Financial Liabilities		(Rs. in Lakhs)	
Particulars	As at March 31, 2026	As at March 31, 2025	
Advance From Customers	-	-	
Lease Money Deposit	-	11.50	
<b>Total</b>	-	<b>11.50</b>	

Note 19: Other Current Liabilities		(Rs. in Lakhs)	
Particulars	As at March 31, 2026	As at March 31, 2025	
Statutory Payables	48.19	0.33	
Employees Payables	1.50	0.00	
Accrued Expenses	6.97	4.82	
<b>Total</b>	<b>56.66</b>	<b>5.15</b>	

Note 20: Provisions		(Rs. in Lakhs)	
Particulars	As at March 31, 2026	As at March 31, 2025	
Provision for Employee Benefits	0.00	0.00	
Other Provisions	-	-	
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	

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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 2026**

**Note 21: Finance Cost** (Rs. in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Interest on Term Loan	-	-
Financing Charges	-	-
Interest on Income Tax	-	-
<b>Total</b>	-	-

**Note 22: Depreciation and Amortisation Expenses** (Rs. in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Depreciation/Amortization of Tangible Assets	0.36	0.08
Amortization of Intangible Assets	-	-
<b>Total</b>	0.36	0.08

**Note 23: Employee Benefits Expense** (Rs. in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Salaries, Wages, Bonus etc. #	18.89	3.72
Employee Welfare Expenses	-	-
<b>Total</b>	18.89	3.72

# includes Directors Remuneration Rs.9.98 Lakh (P.Y. 0.59 Lakh)

**Note 24: Other Expenses** (Rs. in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Legal Professional & Consultancy Charges	4.30	1.60
Advertisement/Publicity Expenses	1.31	0.42
Rentals for office etc	9.34	2.50
Statutory Fees and Expenses	10.25	37.77
Travelling Expenses-Domestic	1.32	0.26
<u>Auditor's Remuneration</u>		
-Statutory Audit Fees	1.00	1.00
-Limited Review Fees	0.60	0.60
-Other Matters	0.40	0.40
Bank Charges	0.02	0.01
Director Sitting Fees	1.20	0.80
Repair & Maintenance	0.57	0.13
Prior Period Expenses	1.20	-
Loss on derogonisation of untraceable PPE	0.36	-
Miscellaneous Expenses	3.99	4.00
<b>Total</b>	35.86	49.47

**Note 25: Exceptional Items** (Rs. in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Bad Debts (Debtors written off) #	(52.41)	-
Creditors & other financial liabilities Written off ##	25.72	-
<b>Total</b>	(26.69)	-

# Bad Debts of Rs.52.41 lakh written off during the year. These debtors are related to old business of company. According to company the chances of recovery of these amount are very remote due to closure of such unit and change of business place, hence company decided to written off these debtors.

## Creditors of Rs.14.22 lakh and other financial liabilities of Rs.11.50 lakh written off during the year. These creditors and liabilities are no longer payable as the persons are not traceable and no acknowledgement of debts taken place since more than 3 years.

**Note 26: Earnings Per Share**

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
(i) Net (+) Profit / (-) loss as per the Statement of Profit & Loss available for Equity Shareholders.	414.58	-24.50
(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.)	9.26	-0.55
(iv) Nominal value of shares	10.00	10.00

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Note 27: 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, 2025
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 28: RELATED PARTY DISCLOSURE**

**A. Name and Relationship with Related Parties**

**1. Name of Related Parties**

- i. Sparkle Gold Mines Private Limited

**2. Key Management Personnel**

- i. Smt Manisha Godara, Non Executive Director w.e.f. 29.07.2024  
 ii. Shri Manuj Agarwal, Non Executive Director w.e.f. 29.07.2024  
 iii. Smt. Lakshita Sharma, CFO & Executive Director w.e.f. 29.07.2024  
 iv. Smt. Sarita Devi Sharma, Managing Director w.e.f. 16.07.2024  
 v. Ms Mansha Ghiya, Company Secretary w.e.f. 26.06.2025  
 vi. Mr. Om Prakash Sharma, CEO w.e.f. 19.09.2025  
 vii. Ms Shivani Barathi, Company Secretary Cessation on 21.06.2025

**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, 2025
1. Purchase from Related Parties	3,308.16	547.05
2. Sale to Related Parties	1,971.40	-
3. Expenses Charged in P&L with related parties	2.37	-
4. Expenses Charged in P&L with KMP other than compensation paid	10.54	2.50
5. Borrowings from KMP #	1,612.88	55.35
6. Borrowings repaid to KMP	53.40	10.20
7. Outstanding Balance of related parties	820.47	329.40
8. Outstanding Balance of KMP	1,658.48	48.02

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.

# Refer Note 16

**C. Compensation paid to Key Management Personnels**

(Rs. in Lakhs)		
Nature of Transactions and outstanding balances	As at March 31, 2025	As at March 31, 2025
1 Short-term employees benefits including directors sitting fees	16.15	4.17
2. Post employments benefits, other long term benefits etc		

**Note 29: OTHER INFORMATIONS:**

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

\* Net of ITC under GST

**Note 30: SEGMENT INFORMATIONS:**

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

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## Note 31 FINANCIAL RISK MANAGEMENT

The Company has exposure to the following risks arising from financial instruments:

- Credit Risk
- Liquidity Risk
- Market Risk

### A. Credit Risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The company is exposed to credit risk from its operating activities (primarily for trade receivables and loans) and from its financing activities (deposits with banks and other financial instruments).

#### **Credit Risk Management**

Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the credit worthiness of customers to which the Company grants credit terms in the normal course of business. The Company establishes an allowance for doubtful debts and impairment that represents its estimate of incurred losses in respect of trade and other receivables and loans.

The Company's maximum exposure to credit risk as at 31 March, 2025 and 2026 is the carrying value of each class of financial assets

#### **i Trade and Other Receivables**

Credit risk on trade receivables is limited based on past experience and management's estimate.

#### **ii. Cash and Cash Equivalents**

The Company held cash and bank balance with credit worthy banks of Rs.107.11 lakh at 31st March 2026, and (Rs.102.84 lakh at March 31, 2025). The credit risk on cash and cash equivalents is limited as the Company generally invests in deposits with scheduled banks where credit risk is largely perceived to be extremely insignificant.

### B Liquidity Risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price. For the Company, liquidity risk arises from obligations on account of financial liabilities – trade payables and borrowings.

#### **Liquidity Risk Management**

The Company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions. A material and sustained shortfall in our cash flow could undermine the Company's credit rating and impair investor confidence.

The Company maintained a cautious funding strategy, with a positive cash balance throughout the year ended 31st March, 2026 and 31st March, 2025. This was the result of cash delivery from the business. Cash flow from operating activities provides the funds to service the financing of financial liabilities on a day-to-day basis. The Company's treasury department regularly monitors the rolling forecasts to ensure it has sufficient cash on-going basis to meet operational needs. Any short term surplus cash generated by the operating entities, over and above the amount required for working capital management and other operational requirements, are retained as cash and cash equivalents (to the extent required).

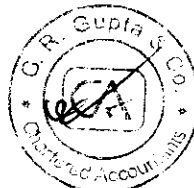
### C. Market Risk

Market risk is the risk that changes in market prices such as foreign exchange rates, interest rates and equity prices will affect the Company's income or the value of its holdings of financial instruments. Market risk is attributable to all market risk sensitive financial instruments. The Company is exposed to market risk primarily related to interest rate risk and the market value of the investment.

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#### i. Currency Risk

The functional currency of the Company is Indian Rupee. Currency risk is not material, as the Company does not have any exposure in foreign currency.

#### ii Interest Rate Risk

Interest rate risk can be either fair value interest rate risk or cash flow interest rate risk. Fair value interest rate risk is the risk of changes in fair values of fixed interest bearing investments because of fluctuations in the interest rates. Cash flow interest rate risk is the risk that the future cash flows of floating interest bearing investments will fluctuate because of fluctuations in the interest rates.

#### Exposure to interest rate risk

According to the Company, company does not have any floating rate borrowings on any of the Balance Sheet date disclosed in this financial statements.

#### iii. Price Risk

Price risk is the risk that the fair value of a financial instrument will fluctuate due to changes in market traded price. It arises from financial assets such as investments in quoted instruments.

#### a. Fair value sensitivity analysis for fixed rate Instruments

The Company does not account for any fixed rate financial assets or financial liabilities at fair value through Profit or Loss. Therefore, a change in interest rates at the reporting date would not affect Profit or Loss.

#### b. Cash flow sensitivity analysis for variable rate Instruments

The company does not have any variable rate instrument in Financial Assets or Financial Liabilities.

#### Note 32 Disclosure as per Ind AS 8 – 'Accounting Policies, Changes in Accounting Estimates and Errors' and Ind AS 1 'Presentation of Financial Statements

32.1 In accordance with IND AS 8 'Accounting Policies, Changes in Accounting Estimates and Errors' and IND AS 1 'Presentation of Financial Statements', the Company has retrospectively restated its Balance Sheet as at 31st March 2025 for the reasons as stated below.

32.2 In previous year 31st March 2025 company has mistakenly stated demand loans (Borrowings) as non current liabilities instead of current liabilities

#### 32.3 Reconciliation of restated items of Balance Sheet as at 31st March 2025 (Rs. in Lakhs)

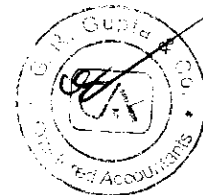
Balance Sheet Items	Line	As at 31st March 2025 (previously reported)	Adjustment (+/-)	As at 31st March 2025 (Restated)
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings		45.15	-45.15	0
Total Non-Current Liabilities		45.15	-45.15	0
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings		0	45.15	45.15
Total Current Liabilities		360.28	405.43	405.43

32.4 The retrospective restatement of the financial statement as at 31st March 2025 as per Note no 32.3, has no impact on Statement of Profit & Loss for the year ended 31st March, 2025 & Statement of Cash flows for the year ended 31st March, 2025 .

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**Note 33: Ratios**

Particulars	numerator / denominator	As at March 31, 2026	As at March 31, 2025 *	As at March 31, 2025 (as previously reported)	% of Change	Reason of Variance > 25%
A. Current Ratio	Current Assets / Current Liabilities	1.10	1.27	1.43	-13.39	-
B. Debt Equity Ratio	Total Debts / Shareholders' Equity	0.00	0.00	0.40	0.00	Due to significant increase of Borrowings.
C. Debt Services Coverage Ratio	Earnings / Debt Service	0.00	0.00	0.00	0.00	-
D. Return on Equity Ratio	Net Profit after tax / Shareholders Equity	0.93	-0.05	-0.05	1,960.00	Due to significant increase in profits from operations.
E. Inventory Turnover Ratio	Sale of Goods / Average Inventory	0.00	0.00	0.00	0.00	-
F. Trade Receivables Turnover Ratio	Credit Sales / Average Trade Receivables	0.49	0.46	0.46	6.52	-
G. Trade Payables Turnover Ratio	Credit Purchases / Average Trade Payables	0.31	0.38	0.38	-18.42	-
H. Net Capital Turnover Ratio	Net Sales / Working capital	21.32	8.28	8.02	157.49	Due to significant increase in current liabilities.
I. Net Profit Ratio	Net Profit after tax / Net Sales	0.04	-0.03	-0.03	233.33	Due to significant increase in profits.
J. Return on Capital Employed	Earnings before tax / capital employed	0.79	-0.22	-0.22	459.09	Due to significant increase in profits.
K. Return on Investment	Earnings before tax / capital employed	0.79	-0.22	-0.22	459.09	Due to significant increase in profits.

\* Restated. Refer note no. 32

**Note 34: Contingent Liabilities and Capital and other commitments (Rs. in Lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
<b>1. Contingent Liabilities:</b>		
a) Claim against the Company not acknowledged as debt	-	-
b) Bank Guarantees Given	-	-
c) Disputed demand of Customs vide order dated 15.12.2025 (rectification application filed by company)	1,998.00	-
d) Disputed Income Tax demand of A.Y. 2024-25 (Revision application filed by the Company with PCIT)	243.39	-
<b>2. Capital and other Commitments:</b>		
Estimated amount of contracts remaining to be executed on capital account, not provided for (net of advances)	-	-
<b>Total</b>	<b>1,243.39</b>	-

**Note 35: Other Disclosures**

Note 35.1 : The Corporate Social Responsibility (CSR) provisions under section 135 of the companies act is not applicable to the company.

Note 35.2: 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 35.3 : 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 35.4 : There have not been any revaluation of Property, Plant & Equipment and Intangible Assets.

Note 35.5 : The borrowings from banks and financial institutions were used for the purpose for which it was taken.

Note 35.6 : 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 35.7 : No Bank or financial institution or other lender has declared the Corporation as willful.

Note 35.8 : There are no Charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

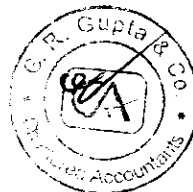
Note 35.9 : There are no pending applications with any authority for a scheme of arrangement in terms of sections 230 to 237 of the Companies Act, 2013.

Note 35.10 : 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.

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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.

Note 35.11 : 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 35.12 : There are no trading entered into or investments made in Crypto Currency or Virtual Currency during the year.

Note 35.13 : There are no transactions entered into with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 during the year by the company.

Note 35.14 : Company has entered in lease agreements which are of period upto 11 months hence treated as short term lease. Rental expenses recorded for short term lease was Rs.9.35 lakh (Previous year Rs.2.50 lakh)

Note 36 : 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

  
Mansha Ghiya  
Company Secretary

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

  
CA Govind Ram Gupta  
Partner  
Membership No. 072665

Dated : 29-05-2026  
Place : Jaipur



Dated : 29/05/2026  
Place : Jaipur

**M/s. SPARKLE GOLD ROCK LIMITED**  
(formerly known as Sree Jayalakshmi Autospin Limited)

Registered Office : Office No. 507-508, 5th Floor, Vaibhav Multiplex, Vaishali Nagar, Jaipur -302021 Rajasthan  
Telephone (041) 4012129 Mobile: 9829196115 CIN: L32111RJ1991PLC106196

**Statement of Audited Assets and Liabilities as at 31st March 2026**

(in ₹ Lakhs)

PARTICULARS	AS ON	
	31-03-2026	31-03-2025
	(Audited)	(Audited- Restated)
<b>ASSETS</b>		Refer note below
<b>NON CURRENT ASSETS</b>		
(A) Property, Plant & Equipment	1.56	1.93
(B) Capital Work in Progress	-	-
(C) Investment Property	-	-
(D) Financial Asset	-	-
(i) Investment	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others	-	-
(E) Deferred tax Asset	0.30	-
(F) Other Non -Current Assets	1.54	1.54
<b>CURRENT ASSETS</b>		
(A) Inventories	1.73	-
(B) Financial Asset		
(i) Investment	-	-
(ii) Trade Receivables	5,459.92	409.61
(iii) Cash & Cash Equivalents	107.11	102.84
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	0.60	0.60
(C) Current Tax Assets ( Net)	0.52	0.56
(D) Other Current Asset	46.22	0.59
<b>Total Assets</b>	<b>5,619.49</b>	<b>517.67</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>EQUITY</b>		
(A) Equity share Capital	447.82	447.82
(B) Other Equity	78.99	(335.58)
<b>LIABILITIES</b>		
<b>NON CURRENT LIABILITIES</b>		
(A) Financial Liability		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial Liabilities	-	-
(B) Provisions	-	-
(C) Deferred Tax Liabilities	-	-
(D) Other Non Current Liabilities	-	-
<b>CURRENT LIABILITIES</b>		
(A) Financial Liability		
(i) Borrowings	1,604.61	45.15
(ii) Trade Payables	3,321.94	343.62
(iii) Other Financial Liabilities	-	11.50
(B) Other current Liabilities	56.66	5.16
(C) Provisions	-	-
(D) Current Tax Liabilities (Net)	109.45	-
<b>Total Equity and Liabilities</b>	<b>5,619.49</b>	<b>517.67</b>

**Notes**

1. In previous year ended 31st March 2025 company has mistakenly stated demand loans (Borrowings) as non-current liabilities instead of current liabilities, hence in accordance with Ind AS-8 and Ind AS-1 company has retrospectively restated the Statement of Assets and Liabilities as on 31st March 2025.

स्तिता रजि  
Shravya

EM



1.1 Reconciliation of restated items as at 31st March 2025 is as follows:

Balance Sheet Line Items	As at 31st March 2025 (previously reported)	Adjustment (+/-)	As at 31st March 2025 (Restated)
Non-Current Liabilities			
(A) Financial Liabilities			
(i) Borrowings	45.15	-45.15	0
Current Liabilities			
(A) Financial Liabilities			
(i) Borrowings	0	45.15	45.15

1.2 The retrospective restatement of the Statement of Assets and Liabilities as on 31st March 2025 has no impact on Statement of Profit and Loss and Statement of Cash Flow.

For SPARKLE GOLD ROCK LIMITED

सरिता शर्मा

Sarita Devi Sharma  
Director  
DIN: 02467927

Place: Jaipur  
Date: 29/05/2026

*Sharma*  
*[Signature]*



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PART II - STATEMENT OF PROFIT AND LOSS

(In ₹ Lakhs except EPS)

SI NO.	PARTICULARS	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
		(refer note 3)		(refer note 3)		
I	Revenue from Operations	5,072.55	4,572.54	672.43	11,157.11	900.03
II	Other Income	0.05	-	6.63	0.05	6.68
III	Total Income from operations (I+II)	5,072.60	4,572.54	679.06	11,157.16	906.71
IV	Expenditure					
	Purchase of Stock In Trade	4,404.21	2,853.78	644.87	10,553.37	872.43
	Changes in Inventories of Finished Goods	250.40	1,574.76	-	(1.73)	-
	Employees benefits expenses	12.24	3.29	2.20	18.89	3.72
	Depreciation and amortisation expenses	0.09	0.09	0.08	0.35	0.08
	Other Expenditure	14.49	6.96	40.28	35.86	49.47
V	Total Expenses (V)	<b>4,681.43</b>	<b>4,438.88</b>	<b>687.44</b>	<b>10,606.74</b>	<b>925.71</b>
VI	Profit/(Loss) before Exceptional Items and tax (III-V)	391.17	133.66	(8.37)	550.42	(18.99)
VII	Exceptional Items (refer Note 6 )	11.50	(52.41)	-	(26.69)	-
VIII	Profit/(Loss) before tax (VI-VII)	402.67	81.26	(8.37)	523.73	(18.99)
IX	Tax Expenses:					
	(1) Current tax including earlier period tax expense	(109.45)	-	(5.50)	(109.45)	(5.50)
	(2) Deferred Tax	0.30	-	-	0.30	-
X	Profit / (Loss) for the period from continuing operations (VIII-IX)	<b>293.51</b>	<b>81.26</b>	<b>(13.88)</b>	<b>414.58</b>	<b>(24.50)</b>
XI	Profit / (Loss) from discontinued operations	-	-	-	-	-
XII	Tax expense of discontinued operations	-	-	-	-	-
XIII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIV	Profit / (Loss) for the period ( X + XIII)	<b>293.51</b>	<b>81.26</b>	<b>(13.88)</b>	<b>414.58</b>	<b>(24.50)</b>
XV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XVI	Total Comprehensive Income for the period (XIV+XV) (Comprising profit / (loss) and other Comprehensive Income for the period)	<b>293.51</b>	<b>81.26</b>	<b>(13.88)</b>	<b>414.58</b>	<b>(24.50)</b>
	Paid up Equity share capital (Face Value of Rs. 10/ per share)	447.82	447.82	447.82	447.82	447.82
XVII	Earning Per Share (EPS) (for Continued Operations)					
	(1) Basic (in ₹)	6.55	1.81	(0.31)	9.26	(0.55)
	(2) Diluted (in ₹)	6.55	1.81	(0.31)	9.26	(0.55)
XVIII	Earning Per Share (EPS) (for discontinued Operations)					
	(1) Basic (in ₹)	-	-	-	-	-
	(2) Diluted (in ₹)	-	-	-	-	-
XIX	Earning Per Share (EPS) (for Continued & Discontinued Operations)					
	(1) Basic (in ₹)	6.55	1.81	(0.31)	9.26	(0.55)
	(2) Diluted (in ₹)	6.55	1.81	(0.31)	9.26	(0.55)

Notes :

1. Results for the quarter ended and year ended 31.03.2026 are in accordance with the Indian Accounting Standards (IND AS) notified by the ministry of Corporate Affairs, which are applicable to the Company for the accounting periods after 1st April 2017.

2. The above results after their review by the Audit Committee were taken record by the Board of Directors in their meeting held on 29/05/2026

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*[Signature]*

*[Signature]*



3. The figures for the current quarter ended 31.03.2026 and quarter ended 31.03.2025 are the balancing figures between the audited figures in respect of the full financial year ended 31.03.2026 and 31.03.2025, respectively and published year to date figures up to third quarter ended 31.12.2025 and 31.12.2024, respectively which were subjected to limited review.

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

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

6. Exceptional items in Quarter ended 31.12.2025 and 31.03.2026 is on account of some old trade receivables and trade payables which are untraceable and unlikely to recover\paid hence written off.

7. There are no unresolved investors complaints

8. Promoters Shares are not pledged.

Place: Jaipur  
Date: 29/05/2026



SPARKLE GOLD ROCK LIMITED  
Director

Lakshita Sharma  
Director  
DIN: 09831479

सरिता शर्मा

Sarita Devi Sharma  
Director  
DIN: 02467927

**M/s SPARKLE GOLD ROCK LIMITED**  
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Telephone (041) 4012129 Mobile: 9829196115 CIN : L32111RJ1991PLC106196  
**CASH FLOW STATEMENT FOR THE PERIOD ENDED**

(in ₹ Lakhs)

PARTICULARS	31-03-2026		31-03-2025	
	Audited		Audited	
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit Before Tax & Extraordinary items		523.73		(18.99)
Non Cash expenditure -Depreciation	0.35		0.08	
Exceptional Items	(26.69)			
Loss on derecognition of PPE	0.35		-	
Interest\Dividend Received	(0.05)	(26.02)	(0.24)	(0.16)
<b>Operating Profit before Working Capital Changes</b>		497.71		(19.15)
Adjustment for :				
(Increase)/Decrease in Current Assets	(5,045.21)		(349.68)	
(Increase)/Decrease in Non-Current Assets	-		0.10	
Increase/(Decrease) in Current Liabilities	2,992.61		328.25	
		(2,052.61)		(21.34)
<b>Cash Generated from Operations</b>		(1,554.90)		(40.49)
Less: Income Tax Paid (Net)		-		-
<b>Net Cash Generated from Operations (A)</b>		(1,554.90)		(40.49)
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Property, Plant & Equipment	(0.34)		(1.66)	
Loans	-		60.00	
Investment	-		-	
Interest Received	0.05		0.24	
		(0.29)	-	58.58
<b>Net Cash used in Investing Activities (B)</b>		(0.29)		58.58
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES</b>				
Increase/(Decrease) in Current Borrowings	1,559.46		45.15	
Interest on Loans	-		-	
<b>Net cash used in Investing Activities ( C )</b>		1,559.46		45.15
<b>Net Increase or Decrease in Cash and Cash Equivalents (A+B+C)</b>		4.27		63.24
Cash and Cash Equivalents at beginning		102.84		39.60
Closing Balance of Cash and Cash Equivalents		107.11		102.84
<b>Cash and Cash Equivalents at the end</b>		107.11		102.84

**NOTES ON CASH FLOW STATEMENTS**

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

For SPARKLE GOLD ROCK LIMITED.,  
सरिता शर्मा  
Sarita Devi Sharma  
Director  
(DIN-02467927)

Place: Jaipur  
Date: 29/05/2026

*[Handwritten Signature]*

*[Handwritten Signature]*

