



G.R. Gupta and Company

Chartered Accountants

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

Email: grguptaca@gmail.com

Delhi Office

C/O Raja General Store
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Jaipur Office

Flat No. 404, Vishnu Apartment,
A-8, Sardar Patel Marg,
Chaman House Circle, C-Scheme
Jaipur, Rajasthan 302001

Bengaluru Office

Flat No. 116 B, 2nd Floor,
11th Cross, Malleshwaram,
Above Union Bank,
Bengaluru 560003

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)

Report on the audit of the Standalone Financial Results

Opinion

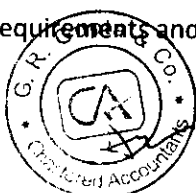
We have audited the accompanying statement of quarterly and year to date Standalone financial results of Sparkle Gold Rock Limited (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the 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:

- 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, 2025 and for the year ended March 31, 2025.

Basis for Opinion

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.





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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 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





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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
- 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.





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Other Matter

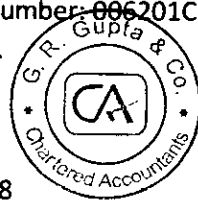
- (a) The standalone financial statements of the Company for the quarter ended and year ended March 31, 2024, was audited by another firm of Chartered Accountants, who issued an unmodified opinion vide their report dated May 20, 2024.
- (b) The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 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. Abhishek Mittal
Partner

Membership No.:404848



Place: Jaipur

Date: 26.05.2025

UDIN: 25404848BMMNCC5885

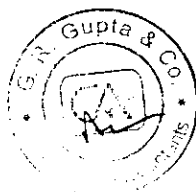
M/s. SPARKLE GOLD ROCK LIMITED
(formerly known as Sree Jayalakshmi Autospin Limited)
Registered Office : "Sanjana" Davangere Road , Chitradurga - 577501 Karnataka
Telephone (08194) 234446/223040 , Fax : (08194) 234193 CIN: L85110KA1991PLC011732

PART II - STATEMENT OF PROFIT AND LOSS

(In ₹ Lakhs except EPS)

SI NO.	PARTICULARS	Quarter Ended			Year Ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		(Audited) (refer note 3)	(Un-Audited)	(Audited) (refer note 3)	(Audited)	(Audited)
I	Revenue from Operations	672.43	227.60	-	900.03	-
II	Other Income	6.63	0.02	2.33	6.68	357.82
III	Total Income from operations (I+II)	679.06	227.62	2.33	906.71	357.82
IV	Expenditure					
	Cost of materials Consumed	-	-	-	-	-
	Purchase of Stock in Trade	644.87	227.56	-	872.43	-
	Changes in Inventories of Finished Goods	-	-	-	-	-
	Work-in-progress and stock in trade	-	-	-	-	-
	Employees benefits expenses	2.20	1.52	-	3.72	8.86
	Finance Cost	-	-	-	-	-
	Depreciation and amortisation expenses	0.08	-	0.04	0.08	1.14
	Other Expenditure	40.28	3.13	5.82	49.47	27.08
V	Total Expenses (V)	687.44	232.21	5.87	925.70	37.08
VI	Profit/(Loss) before Exceptional Items and tax (III-V)	(8.38)	(4.59)	(3.54)	(18.99)	320.74
VII	Exceptional Items	-	-	-	-	-
VIII	Profit/(Loss) before tax (VI-VII)	(8.38)	(4.59)	(3.54)	(18.99)	320.74
IX	Tax Expenses:					
	(1) Current tax including earlier period tax expense	5.50	-	-	5.50	-
	(2) Deferred Tax	-	-	-	-	-
X	Profit / (Loss) for the period from continuing operations (VIII-IX)	(13.88)	(4.59)	(3.54)	(24.50)	320.74
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)	(13.88)	(4.59)	(3.54)	(24.50)	320.74
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)	(13.88)	(4.59)	(3.54)	(24.50)	320.74
	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 ₹)	(0.3099)	(0.1025)	(0.0790)	(0.5471)	7.1623
	(2) Diluted (in ₹)	(0.3099)	(0.1025)	(0.0790)	(0.5471)	7.1623
XVIII	Earning Per Share (EPS) (for discontinued Operations)					
	(1) Basic (in ₹)	-	-	-	-	-
	(2) Diluted (in ₹)	-	-	-	-	-
XIX	Earning Per Share (EPS) (for Continued & Discontinued Operations)					
	(1) Basic (in ₹)	(0.3099)	(0.1025)	(0.0790)	(0.5471)	7.1623
	(2) Diluted (in ₹)	(0.3099)	(0.1025)	(0.0790)	(0.5471)	7.1623

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सविता शर्मा

Shirani Baisethi

Notes :

1. Results for the quarter ended and year ended 31.03.2025 are in accordance with the Indian Accounting Standards (IND AS) notified by the ministry of Corporate Affairs, which are applicable to the Company for the accounting periods after 1st April 2017.

2. The above results after their review by the Audit Committee were taken record by the Board of Directors in their meeting held on 26-05-2025.

3. The figures for the current quarter ended 31.03.2025 and quarter ended 31.03.2024 are the balancing figures between the audited figures in respect of the full financial year ended 31.03.2025 and 31.03.2024, respectively and published year to date figures up to third quarter ended 31.12.2024 and 31.12.2023, 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. There are no unresolved investors complaints

7. Promoters Shares are not pledged.

सरिता शर्मा

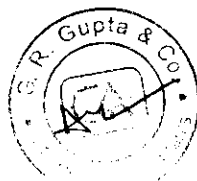
Place: Jaipur

Date: 26.05.2025

SPARKLE GOLD ROCK LIMITED

Director

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Statement of Audited Assets and Liabilities as at 31st March 2025

(in ₹ Lakhs)

PARTICULARS	AS ON	
	31-03-2025	31-03-2024
	(Audited)	(Audited)
ASSETS		
NON CURRENT ASSETS		
(A) Property, Plant & Equipment	1.93	0.25
(B) Capital Work in Progress	-	-
(C) Investment Property	-	-
(D) Goodwill	-	-
(E) Other Intangible Asset	-	-
(F) Intangible Asset under Development	-	-
(G) Biological Assets other than Bearer plant	-	-
(H) Financial Asset	-	-
(i) Investment	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others	-	-
(I) Deferred tax Asset	-	-
(J) Other Non -Current Assets	1.54	1.64
CURRENT ASSETS		
(A) Inventories	-	3.50
(B) Financial Asset		
(i) Investment	-	-
(ii) Trade Receivables	409.61	52.16
(iii) Cash & Cash Equivalents	100.83	21.99
(iv) Bank Balances other than (iii) above	2.01	17.61
(v) Loans	0.60	60.60
(C) Current Tax Assets (Net)	1.16	10.93
(D) Other Current Asset	-	-
Total Assets	517.67	168.67
EQUITY & LIABILITIES		
EQUITY		
(A) Equity share Capital	447.82	447.82
(B) Other Equity	(335.58)	(311.19)
LIABILITIES		
NON CURRENT LIABILITIES		
(A) Financial Liability		
(i) Borrowings	45.15	-
(ii) Trade payables	-	-
(iii) Other financial Liabilities	-	-
(B) Provisions	-	-
(C) Deferred Tax Liabilities	-	-
(D) Other Non Current Liabilities	-	-
CURRENT LIABILITIES		
(A) Financial Liability		
(i) Borrowings	-	-
(ii) Trade Payables	343.62	14.76
(iii) Other Financial Liabilities	11.50	11.50
(B) Other current Liabilities	5.16	-
(C) Provisions	-	5.77
(D) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	517.67	168.67

For SPARKLE GOLD ROCK LIMITED

सरिता शर्मा

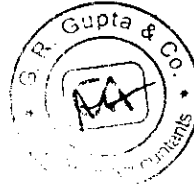
Sarita Devi Sharma

Director

DIN: 02467927

Place: Jaipur

Date: 26.05.2025



[Signature]

[Signature: Shivani Baisethi]

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CASH FLOW STATEMENT FOR THE PERIOD ENDED

(in ₹ Lakhs)

PARTICULARS	31-03-2025 Audited	31-03-2024 Audited
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax & Extraordinary items	(18.99)	320.74
Add : Non Cash expenditure -Depreciation	0.08	1.14
Less : Non Operative Income - Sale Of Assets	-	(348.36)
Interest/Dividend Received	(0.24)	(0.06)
Operating Profit before Working Capital Changes	(19.15)	(26.54)
Adjustment for :		
Add;/Less : Changes In Current Asset		
(Increase)/Decrease in Current Assets	(344.18)	2.66
(Increase)/Decrease in Non-Current Assets	0.10	3.57
Increase/(Decrease) in Current Liabilities	328.25	(5.77)
	(15.83)	0.46
Cash Generated from Operations	(34.99)	(26.08)
Less: Income Tax Paid (Net)	(5.50)	-
Net Cash Generated from Operations (A)	(40.49)	(26.08)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(1.66)	375.00
Loans	60.00	(60.76)
Investment	-	0.05
Interest Received	0.24	0.06
	58.58	-
Net Cash used in Investing Activities (B)	58.58	314.36
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Non Current Liabilities	45.15	(252.17)
Interest on Loans	-	-
Net cash used in Investing Activities (C)	45.15	(252.17)
Net Increase or Decrease in Cash and Cash Equivalents (A+B+C)	63.24	36.11
Cash and Cash Equivalents at beginning	39.60	3.49
Closing Balance of Cash and Cash Equivalents	102.84	39.60
Cash and Cash Equivalents at the end	102.84	39.60

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.,

Sarita Devi Sharma सरीता शर्मा
Director
(DIN-02467927)

Place: Japur

Date: 26.05.2025



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