

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: sjalcd@gmail.com

GSTIN: 29AADCS6415K1Z1

Office: 0141 4012129

Mobile No: +91 9829196115

Ref no: 76

Date: 12-11-2025

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 NOVEMBER 12, 2025

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 Wednesday, 12th November, 2025 (i.e. Today), which commenced at 12:00 P.M. and concluded at 02:30 P.M. inter-alia, considered and approved.

- The Un-audited Financial Results of the Company for the Quarter and Half yearly ended September 30, 2025 [Copy of the said Un-audited Financial Results Company for the Quarter and Half yearly year ended September 30, 2025 thereon by M/s G.R. Gupta and Company, Chartered Accountants, Statutory Auditors of the Company, are submitted herewith].
- The management is under the process of evaluating the proposal for acquisition of businesses or entities for the growth and expansion of the organisation. The board shall submit the final proposal if any, to shareholders for their approval and any such acquisition shall be done subject to the approval of shareholder and exchange.

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: +91-11-2365194, 2374464, 4005652

Email: grgptsca@gmail.com

Delhi Office:
C/O Raja General Store
Pardhan Market, Near Slave Mandir,
Narela Extension, Narela,
Delhi 110041

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

Bengaluru Office:
Flat No 116/3, 2nd Floor,
11th Cross, Malleshwaram,
Above Union Bank,
Bengaluru 560003

LIMITED REVIEW REPORT ON FINANCIAL STATEMENTS FOR QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER 2025

To,
The Board of Directors
Sparkle Gold Rock Limited
(formerly known as Sree Jayalakshmi Autospin Limited)

1. We have reviewed the accompanying statement of unaudited financial results of Sparkle Gold Rock Limited (formerly known as Sree Jayalakshmi Autospin Limited) ("The Company") for the **Quarter and Half year ended on 30th September 2025**. This Statement has been prepared by the company pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as modified by Circular No-CIR/CFD/FAC/62/2016 dated July 5, 2016 (The "Listing Regulations 2015"). The accompanying statement of unaudited financial results are signed by us for identification purpose only.
This Statement is the responsibility of the company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we comply with ethical requirements and plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free from material misstatements. A review is limited primarily to inquiries of Company Personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that cause us to believe that the accompanying statement of un audited financial results, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as modified by circular No-CIR/CFD/FAC/62/2016 dated July 5, 2016 (The "Listing Regulations 2015") including the manner in which it is to be disclosed or that it contains any material misstatement.

For G. R. Gupta and Company

Chartered Accountants

Firm Regn. No. 006201C

CA. Abhishek Mittal

Partner

Membership No. 404848

Place: JAIPUR

Date: 12th November 2025



VDIN - 25404848 BMM NC @ 6820

M/s. SPARKLE GOLD ROCK LIMITED
(formerly known as M/s. Sree Jayalaxmi Autospin Limited)
Registered Office : Office No. 507-508, 5th Floor, Vaibhav Cine Multiplex, Vaishali Nagar, Jaipur - 302021 Rajasthan
Telephone (041) 4012129, Mobile: 9829196115 CIN: L32111RJ1991PLC106196

PART II - STATEMENT OF PROFIT AND LOSS

(in ₹ Lakhs except EPS)

| SI NO. | PARTICULARS | Quarter Ended | | | Half year Ended | | Year Ended |
|--------|---|---------------|--------------|--------------|-----------------|--------------|------------|
| | | 30-09-2025 | 30-06-2025 | 30-09-2024 | 30-09-2025 | 30-09-2024 | 31-03-2025 |
| | | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | Audited |
| I | Revenue from Operations | 1,326.74 | 185.28 | - | 1,512.02 | - | 900.03 |
| II | Other Income | - | - | 0.03 | - | 0.03 | 6.68 |
| III | Total Income from operations (I+II) | 1,326.74 | 185.28 | 0.03 | 1,512.02 | 0.03 | 906.71 |
| IV | Expenditure | - | - | - | - | - | 872.43 |
| | Cost of materials Consumed | - | - | - | - | - | - |
| | Purchase of Stock in Trade | 3,115.11 | 180.28 | - | 3,295.39 | - | - |
| | Changes in inventories of Stock in Trade | (1,826.90) | - | - | (1,826.90) | - | - |
| | Employees benefits expenses | 1.86 | 1.50 | - | 3.36 | - | 3.72 |
| | Finance Cost | - | - | - | - | - | - |
| | Depreciation and amortisation expenses | 0.09 | 0.09 | - | 0.17 | - | 0.08 |
| | Other Expenditure | 4.93 | 9.48 | 0.97 | 14.41 | 6.06 | 49.47 |
| V | Total Expenses (V) | 1,295.08 | 191.35 | 0.97 | 1,486.43 | 6.06 | 925.70 |
| VI | Profit/(Loss) before Exceptional Items and tax (III-V) | 31.66 | (6.07) | (0.94) | 25.59 | (6.03) | (18.99) |
| VII | Exceptional Items (refer note 4) | - | (14.22) | - | (14.22) | - | - |
| VIII | Profit/(Loss) before tax (VI-VII) | 31.66 | 8.15 | (0.94) | 39.81 | (6.03) | (18.99) |
| IX | Tax Expenses: | | | | | | 5.50 |
| | (1) Current tax including earlier period tax expense | - | - | - | - | - | - |
| | (2) Deferred Tax | - | - | - | - | - | - |
| X | Profit / (Loss) for the period from continuing operations (VIII-IX) | 31.66 | 8.15 | (0.94) | 39.81 | (6.03) | (24.50) |
| XI | Profit / (Loss) from discontinued operations | - | - | - | - | - | - |
| XII | Tax expense of discontinued operations | - | - | - | - | - | - |
| XIII | Profit / (Loss) from discontinued operations (after tax) (X-XI) | - | - | - | - | - | - |
| XIV | Profit / (Loss) for the period (X + XIII) | 31.66 | 8.15 | (0.94) | 39.81 | (6.03) | (24.50) |
| XV | Other Comprehensive Income | | | | | | |
| | A (i) Items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | B (i) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| XVI | Total Comprehensive Income for the period (XIV+XV) (Comprising profit / (loss) and other Comprehensive Income for the period) | 31.66 | 8.15 | (0.94) | 39.81 | (6.03) | (24.50) |
| | Paid up Equity share capital (Face Value of Rs. 10/ per share) | 447.82 | 447.82 | 447.82 | 447.82 | 447.82 | 447.82 |
| XVII | Earning Per Share (EPS) (for Continued Operations) | | | | | | |
| | (1) Basic (in ₹) | 0.71 | 0.18 | (0.02) | 0.89 | (0.13) | (0.55) |
| | (2) Diluted (in ₹) | 0.71 | 0.18 | (0.02) | 0.89 | (0.13) | (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 ₹) | 0.71 | 0.18 | (0.02) | 0.89 | (0.13) | (0.55) |
| | (2) Diluted (in ₹) | 0.71 | 0.18 | (0.02) | 0.89 | (0.13) | (0.55) |

Notes :

1. Results for the quarter ended 30.09.2025 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 12/11/2025



3. 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.

4. Exceptional item in Quarter ended 30.06.2025 is on account of some old creditors of 14.22 lakh which are untraceable and unlikely to claim hence written off.

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.

Place: JAIPUR

Date: 12/11/2025



For SPARKLE GOLD ROCK LIMITED

Sarita Sharma

Sarita Devi Sharma
Director

DIN: 02467927

Lakshita Sharma

Lakshita Sharma
Director

DIN-09831479

M/s. SPARKLE GOLD ROCK LIMITED

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

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

Statement of Unaudited Assets and Liabilities as at 30th September 2025

(In ₹ Lakhs)

| PARTICULARS | AS ON | |
|---|-----------------|---------------|
| | 30.09.2025 | 31.03.2025 |
| | (Unaudited) | (Audited) |
| ASSETS | | |
| NON CURRENT ASSETS | | |
| (A) Property, Plant & Equipment | 1.76 | 1.93 |
| (B) Capital Work in Progress | - | - |
| (C) Investment Property | - | - |
| (D) Goodwill | - | - |
| (E) Other Intangible Asset | - | - |
| (F) Intangible Asset under Development | - | - |
| (G) Biological Assets other than Bearer plant | - | - |
| (H) Financial Asset | - | - |
| (i) Investment | - | - |
| (ii) Trade Receivables | - | - |
| (iii) Loans | - | - |
| (iv) Others | - | - |
| (j) Deferred tax Asset | - | - |
| (J) Other Non-Current Assets | 1.54 | 1.54 |
| CURRENT ASSETS | | |
| (A) Inventories | 1,826.90 | - |
| (B) Financial Asset | - | - |
| (i) Investment | - | - |
| (ii) Trade Receivables | 1,322.95 | 409.61 |
| (iii) Cash & Cash Equivalents | 101.09 | 100.83 |
| (iv) Bank Balances other than (iii) above | 1.16 | 2.01 |
| (v) Loans | 0.60 | 0.60 |
| (C) Current Tax Assets (Net) | 57.18 | 1.16 |
| (D) Other Current Asset | 1.99 | - |
| Total Assets | 3,315.17 | 517.67 |
| EQUITY & LIABILITIES | | |
| EQUITY | | |
| (A) Equity share Capital | 447.82 | 447.82 |
| (B) Other Equity | (295.77) | (335.58) |
| LIABILITIES | | |
| NON CURRENT LIABILITIES | | |
| (A) Financial Liability | | |
| (i) Borrowings | 66.67 | 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 | 3,084.96 | 343.62 |
| (iii) Other Financial Liabilities | 11.50 | 11.50 |
| (B) Other current Liabilities | - | 5.16 |
| (C) Provisions | - | - |
| (D) Current Tax Liabilities (Net) | - | - |
| Total Equity and Liabilities | 3,315.17 | 517.67 |

For SPARKLE GOLD ROCK LIMITED

सरिता शर्मा
Sarita Devi Sharma
Director
DIN: 02467927


Lakshita Sharma
Director
DIN-09831479

Place: Jaipur
Date: 12/11/2025



M/s. SPARKLE GOLD ROCK LIMITED
(formerly known as M/s. Sree Jayalaxmi Autospin Limited)
Registered Office : Office No. 507-508, 5th Floor, Vaibhav Cine Multiplex, Vaishali Nagar, Jaipur - 302021 Rajasthan
Telephone (041) 4012129, Mobile: 9829196115 CIN: L32111RJ1991PLC106196

CASH FLOW STATEMENT FOR THE PERIOD ENDED

(in ₹ Lakhs)

| PARTICULARS | 30.09.2025 | | 31-03-2025 | |
|--|------------|---------|------------|---------|
| | Unaudited | | Audited | |
| A) CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net Profit Before Tax & Exceptional Items | | 25.59 | | (18.99) |
| Add : Non Cash expenditure - Depreciation | 0.17 | | 0.08 | |
| Less : Non Operative Income - Sale Of Assets | - | | - | |
| Interest\Dividend Received | - | 0.17 | (0.24) | (0.16) |
| Operating Profit before Working Capital Changes | | 25.76 | | (19.15) |
| Adjustment for : | | | | |
| Add:/Less : Changes In Current Assest | | | | |
| (Increase)/Decrease in Current Assets | (971.35) | | (344.18) | |
| (Increase)/Decrease in Inventories | (1,826.90) | | - | |
| (Increase)/Decrease in Non-Current Assets | - | | 0.10 | |
| Increase/(Decrease) in Current Liabilities | 2,750.39 | | 328.25 | |
| | | (47.86) | | (15.83) |
| Cash Generated from Operations | | (22.11) | | (34.99) |
| Less: Income Tax Paid (Net) | | - | | (5.50) |
| Net Cash Generated from Operations (A) | | (22.11) | | (40.49) |
| B) CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Purchase of Property, Plant & Equipment | - | | (1.66) | |
| Loans | - | | 60.00 | |
| Investment | - | | - | |
| Interest Received | - | | 0.24 | |
| | - | | - | 58.58 |
| Net Cash used in Investing Activities (B) | | - | | 58.58 |
| (C) CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Increase/(Decrease) in Non Current Liabilities | 21.52 | | 45.15 | |
| Interest on Loans | - | | - | |
| Net cash used in Investing Activities (C) | | 21.52 | | 45.15 |
| Net Increase or Decrease in Cash and Cash Equivalents (A+B+C) | | (0.59) | | 63.24 |
| Cash and Cash Equivalents at beginning | | 102.84 | | 39.60 |
| Closing Balance of Cash and Cash Equivalents | | 102.25 | | 102.84 |
| Cash and Cash Equivalents at the end | | 102.25 | | 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.,
 सारिता शर्मा
 Sarita Devi Sharma
 Director
 (DIN-02467927)

Lakshita Sharma
 Lakshita Sharma
 Director
 DIN-09831479



Place: Jaipur
 Date: 12/11/2025