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: 145

Date: 11-08-2026

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

Dear Sir/Madam,

Sub: Financial of Sparkle Gold Rock Limited (Formerly Known As Sree Jayalakshmi Autospin Limited) ('the Company') for the Quarter Ended June 30, 2026

Pursuant to Regulation 30 read with Part A of Schedule III & Regulation 33 of the SEBI (Listing Obligations & Disclosures Requirements) Regulation, 2015, we are submitting herewith the Quarter ended Financials of the Company, in the specified format for the Quarter Ended June 30, 2026

This is for information of the Exchanges and the Members.

Thanking you
Yours faithfully,
For SPARKLE GOLD ROCK LIMITED
(FORMERLY KNOWN AS SREE JAYALAKSHMI AUTOSPIN LIMITED)

MANSHA GHIYA
Digitally signed by MANSHA GHIYA
DN: c=IN, o=Personal, postalCode=302023, st=Rajasthan, serialNumber=CF4B7D5C384E281E8CA7DA2153D4E0B6EBC8CD6065F8F015531B4EF18EFCF9F9, cn=MANSHA GHIYA
Date: 2026.08.11 13:54:13 +05'30'

Mansha Ghiya
Compliance Officer/Company Secretary

G.R. Gupta and Company
Chartered Accountants
Tel: +91-141-2365194, 2374464,4005652
Email: grguptaca@gmail.com

Delhi Office:
C/O Raja General Store
Pradhan Market, Near Shiv Mandir,
Nilothi Extension, Nangloi,
Delhi 110041

Jaipur Office:
Flat No.404, Vishnu Apartment,
A-8, Sardar Patel Marg,
Chomu 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 ENDED ON 30th JUNE 2026

To,
The Board of Directors
Sparkle Gold Rock Limited
(foreremy 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 ended on 30th June 2026**. 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 singed 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

G. R. Gupta & Co. Chartered Accountants

CA. Govind Ram Gupta
Partner
Membership No. 072665
Place: JAIPUR
Date: 11/08/2026

UDIN - 26072665GIPZFG3786

M/s. SPARKLE GOLD ROCK LIMITED
(formerly known as M/s. Sree Jayalakxmi 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 Unaudited Assets and Liabilities as at 30th June 2026

(in ₹ Lakhs)

PARTICULARS	AS ON	
	30.06.2026	31.03.2026
	(Unaudited)	(Audited)
ASSETS		
NON CURRENT ASSETS		
(A) Property, Plant & Equipment	1.47	1.56
(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 palnt	-	-
(H) Financial Asset	-	-
(i) Investment	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others	-	-
(I) Deferred tax Asset	0.30	0.30
(J) Other Non -Current Assets	1.54	1.54
CURRENT ASSETS		
(A) Inventories	1.73	1.73
(B) Financial Asset	-	-
(i) Investment	-	-
(ii) Trade Receivables	4,723.15	5,459.92
(iii) Cash & Cash Equivalents	102.48	107.11
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	0.60	0.60
(C) Current Tax Assets (Net)	2.90	0.52
(D) Other Current Asset	2.55	46.22
Total Assets	**4,836.70**	**5,619.49**
EQUITY & LIABILITIES		
EQUITY		
(A) Equity share Capital	447.82	447.82
(B) Other Equity	103.91	78.99
LIABILITIES		
NON CURRENT LIABILITIES		
(A) Financial Liability		
(i) Borrowings	-	-
(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	489.07	1,604.61
(ii) Trade Payables	3,670.32	3,321.94
(iii) Other Financial Liabilities	-	-
(B) Other current Liabilities	7.74	56.66
(C) Provisions	-	-
(D) Current Tax Liabilities (Net)	117.84	109.45
Total Equity and Liabilities	**4,836.70**	**5,619.49**

For SPARKLE GOLD ROCK LIMITED

सरिता शर्मा

Sarita Devi Sharma
Managing Director
DIN: 02467927

Lakshita Sharma
CFO & Executive Director
DIN: 09831479

G. R. Gupta & Co. Chartered Accountants

Place: Jaipur
Date: 11/08/2026

M/s. SPARKLE GOLD ROCK LIMITED

(formerly known as M\s. Sree Jayalaxmi Autospin Limited)

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PART II - STATEMENT OF PROFIT AND LOSS

(in ₹ Lakh except EPS)

SI NO.	PARTICULARS	Quarter Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		(Un-Audited)	(Audited) (refer note 3)	(Un-Audited)	Audited
I	Revenue from Operations	1,277.90	5,072.55	185.28	11,157.11
II	Other Income	0.01	0.05	-	0.05
III	Total Income from operations (I+II)	**1,277.91**	**5,072.60**	**185.28**	**11,157.16**
IV	Expenditure				
	Purchase of Stock In Trade	1,234.81	4,404.21	180.28	10,553.37
	Changes in Inventories of Finished Goods	-	250.40	-	(1.73)
	Work-in-progress and stock in trade	-	-	-	-
	Employees benefits expenses	4.11	12.24	1.50	18.89
	Finance Cost	-	-	-	-
	Depreciation and amortisation expenses	0.09	0.09	0.09	0.35
	Other Expenditure	5.60	14.49	9.49	35.86
V	Total Expenses (V)	**1,244.60**	**4,681.43**	**191.35**	**10,606.74**
VI	Profit/(Loss) before Exceptional Items and tax (III-V)	33.30	391.17	-6.07	550.42
VII	Exceptional Items	0.00	-11.50	-14.22	26.69
VIII	Profit/(Loss) before tax (VI-VII)	33.30	402.67	8.15	523.73
IX	Tax Expenses:				
	(1) Current tax including earlier period tax expense	8.39	109.45		109.45
	(2) Deferred Tax	0.00	-0.30		-0.30
X	Profit / (Loss) for the period from continuing operations (VIII-IX)	**24.92**	**293.51**	**8.15**	**414.58**
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)	**24.92**	**293.51**	**8.15**	**414.58**
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)	**24.92**	**293.51**	**8.15**	**414.58**
	Paid up Equity share capital (Face Value of Rs. 10/ per share)	447.82	447.82	447.82	447.82
XVII	Earning Per Share (EPS) (for Continued Operations)				
	(1) Basic (in ₹)	0.56	6.55	0.18	9.26
	(2) Diluted (in ₹)	0.56	6.55	0.18	9.26
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 ₹)	0.56	6.55	0.18	9.26
	(2) Diluted (in ₹)	0.56	6.55	0.18	9.26

सरिता शर्मा

G. R. Gupta & Co. Chartered Accountants

Notes :

1. Results for the quarter ended 30.06.2026 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 11th August 2026,

3. The figures of quarter ended 31.03.2026 are the balancing figures between the audited figures in respect of full financial year ended 31.03.2026, and published year to date figurs upto third quarter ended 31.12.2025, which were subject 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 confirmity 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.

7. There are no unresolved investors complaints

8. Promoters Shares are not pledged.

For SPARKLE GOLD ROCK LIMITED

Place: Jaipur
Date: 11/08/2026

G. R. Gupta & Co. Chartered Accountants

सरिता शर्मा

Sarita Devi Sharma
Managing Director
DIN-02467927

Lakshita Sharma
CFO & Executive Director
DIN-09831479

M/s SPARKLE GOLD ROCK LIMITED

(formerly known as Sree Jayalakshmi Autospin Limited)

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CASH FLOW STATEMENT FOR THE PERIOD ENDED

(in ₹ Lakhs

PARTICULARS	30.06.2026 Unaudited		31-03-2026 Audited	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax & Extraordinary items		**33.30**		**523.73**
Non Cash expenditure -Deprication	0.09		0.35	
Non Operative Income - Derecognition of PPE	-		0.35	
Exceptional Items	-		(26.69)	
Interest\Dividend Received	-	**0.09**	(0.05)	**(26.04)**
Operating Profit before changes in Assets & Liabilities		**33.39**		**497.71**
(Increase)/Decrease in Current Assets	778.07		(5,045.21)	
(Increase)/Decrease in Non-Current Assets	-		-	
Increase/(Decrease) in Current Liabilities (except borrowings)	299.46		2,992.61	
		1,077.53		(2,052.61)
Cash Generated from Operations		**1,110.91**		**(1,554.90)**
Less: Income Tax Paid (Net)		-		-
Net Cash Generated from Operations (A)		**1,110.91**		**(1,554.90)**
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment	-		(0.34)	
Loans	-		-	
Interest Received	-		0.05	
	-	-	-	(0.29)
Net Cash used in Investing Activities (B)		**-**		**(0.29)**
(C) CASH FLOW FROM FINANCING ACTIVITIES				
Increase/(Decrease) in Borrowings	(1,115.54)		1,559.46	
Interest on Loans	-		-	
Net cash used in iInvesting Activities (C)		**(1,115.54)**		**1,559.46**
Net Increase or Decrease in Cash and Cash Equivalents (A+B+C)		**(4.63)**		**4.27**
Cash and Cash Equivalents at beginning		107.11		102.84
Closing Balance of Cash and Cash Equivalents		102.48		107.11
Cash and Cash Equivalents at the end		**102.48**		**107.11**

NOTES ON CASH FLOW STATEMENTS

1. Above statement has been prepared following the indirent 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 .

2. Proceeds from long term and other borowings are shown net of repayments .

3.Cash and Cash equivalents represent Cash and Bank Balances .

For SPARKLE GOLD ROCK LIMITED.,

सरिता शर्मा

Sarita Devi Sharma
Managing Director
(DIN-02467927)

Lakshita Sharma
CFO & Executive Director
(DIN-09831479

Place: Jaipur
Date: 11/08/2026

G. R. Gupta & Co. Chartered Accountants

G.R. Gupta and Company
Chartered Accountants
Tel: +91-141-2365194, 2374464,4005652
Email: grguptaca@gmail.com

Delhi Office:
C/O Raja General Store
Pradhan Market, Near Shiv Mandir,
Nilothi Extension, Nangloi,
Delhi 110041

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

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

Date: 11th August 2026

To,
Board of Directors
Sparkle Gold Rock Limited
(formerly known as Sree Jayalakshmi Autospin Limited)
507-508, 5th Floor, Vaibhav Cine Multiplex,
Vaishali Nagar, Jaipur-302021 (Rajasthan)

Dear Sir,

Sub: Resignation as statutory Auditor of Sparkle Gold Rock Limited

We refer to our appointment as statutory auditor of Sparkle Gold Rock Limited (formerly known as Sree Jayalakshmi Autospin Limited) for a period of five years (Financial year 2024-25 to 2028-29) at the annual general meeting held on 30.09.2024.

As communicated vide our intention letter dated 27th July 2026. We hereby resign as statutory auditor of the company for the reasons mentioned in our intention letter, with immediate effect.

Please note we issued our limited review report dated 11th August 2026 on the unaudited financial results for the quarter ended June 30th 2026, prior to our resignation.

Please find attached in Annexure A the information to be obtained by the Company from the auditor for the resignation as required by Securities and Exchange Board of India Master Circular SEBI/HO/CFD/PoD2/CIR/P/2023 dated July 11, 2023. We request you to submit applicable declarations to the Stock Exchanges as may be required under the SEBI (Listing obligation and Disclosure Requirements Regulation) 2015, as amended, within the prescribed timelines.

Yours Faithfully
For G.R.Gupta & Company
Chartered Accountants,
FRN-006201C

(CA. G.R.Gupta)
Partner
M.No. 072665

G. R. Gupta & Co. * Chartered Accountants *

G.R. Gupta and Company
Chartered Accountants
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Email: grguptaca@gmail.com

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Annexure A

Information of Resignation of Auditor

(In accordance with SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024)

Sr.No	Particulars	Explanations
1.	Name of the listed entity~~/ material subsidiary~~	Sparkle Gold Rock Limited (formerly known as Sree Jayalakshmi Autospin Limited)
2.	Details of the statutory auditor	
	Name:	G.R.GUPTA & COMPANY
	a. Address:	404, VISHNU APARTMENT, A-8, SARDAR PATEL MARG, CHOMU HOUSE CIRCLE, C-SCHEME, JAIPUR-302001 RAJASTHAN
	b. Phone number:	0141-2374464, 2365194
	c. Email:	GRGUPTACA@GMAIL.COM
3.	Details of association with the listed entity/ ~~material subsidiary:~~	
	a. Date on which the statutory auditor was appointed:	30.09.2024
	b. Date on which the term of the statutory auditor was scheduled to expire:	Till conclusion of AGM to be held in the year 2029
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	Limited Review report for the quarter ended 30th June 2026 dated 11 August 2026
4.	Detailed reasons for resignation:	Not commercially viable to continue as Statutory Auditor at the fee previously paid.
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	None
6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	Not applicable
	a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management	
	b. Whether the lack of information would have significant impact on the financial statements /results.	

G.R. Gupta & Co.
Chartered Accountants

G.R. Gupta and Company
Chartered Accountants
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	c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	
	d. Whether the lack of information was prevalent in the previous reported financial statements / results. If yes, on what basis the previous audit/limited review reports were issued.	
7.	Any other facts relevant to the resignation	None

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.

2. We hereby confirm that there is no other material reason other than those provided above for resignation of my firm.

Yours faithfully,
For G.R.Gupta & Company,
Chartered Accountants
FRN -006201C

G. R. Gupta & Co. Chartered Accountants

(CA. G.R.Gupta)
Partner
Membership no. 072665

Place: Jaipur
Date: 11|08|2026