Sparkle Gold Rock Limited

(Formerly known as Sree Jayalakshmi Autospin Limited)

CIN: L32111RJ1991PLC106196
Registered Office: C1, 1st Floor, Vaibhav Complex, Vaishali Nagar, Jaipur, Rajasthan, India, 302021

Email: sparklegoldrock@gmail.com
GSTIN: 08AADCS6415K1Z5
Office: 0141 4012129
Mobile No: +91 9829196115

Ref no: 189

Date: 14-11-2026

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 and Half Year Ended 30th September 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 And Half Year Ended Financials of the Company, in the specified format for the Quarter Ended and Half Year Ended 30th September 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: 2026.11.14 15:43:20 +05'30'

Mansha Ghiya
Compliance Officer/Company Secretary

Independent Auditor's Limited Review Report

Limited Review Report on Unaudited Standalone Financial Results of SPARKLE GOLD ROCK LTD (Formerly known as Sree Jayalakshmi Autospin Limited) for the quarter and half year ended September 30, 2026 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To the Board of Directors of SPARKLE GOLD ROCK LTD (Formerly known as Sree Jayalakshmi Autospin Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Sparkle Gold Rock Ltd (Formerly Known as Sree Jayalakshmi Autospin Limited) ('the Company') for the quarter and half year ended September 30, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations.

   Our responsibility is to express a conclusion on the Statement based on our review.

3. 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 plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of internal financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles

generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

Without modifying our conclusion, attention is invited to the following

a) We draw attention to the fact that the Company has not made any provision for the demand raised by the Income Tax Department, as the matter is pending before the respective appellate forums. Further, the Company has recognised interest liability on outstanding GST dues. The consequential financial impact, if any, of the pending Income Tax demand cannot presently be ascertained. Our opinion is not modified in respect of this matter.

b) We draw attention to the fact that the Company has not appropriately identified and classified its trade payables into MSME and other creditors. Further, the Company has not computed or provided for penal interest on delayed payments to MSME suppliers as prescribed under the MSMED Act, 2006. Consequently, the financial impact, including the effect of consequential tax disallowances, if any, on the financial statements cannot presently be ascertained. Our opinion is not modified in respect of this matter.

Other Matter

The financial results of the Company for the quarter ended June 30, 2026, were reviewed by the predecessor auditor, who had expressed an unmodified conclusion thereon vide their review report dated August 11, 2026. Our conclusion on the Statement for the quarter and half year ended September 30, 2026, is not modified in respect of this matter.

For & On Behalf of
DHADDA & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No: 013807S

HARSHA RAMNANI
Digitally signed by HARSHA RAMNANI
Date: 2026.11.14 15:19:13 +05'30'

HARSHA RAMNANI
PARTNER
Membership No: 411766
UDIN: 26411766OBZZJY4538

Place: Jaipur
Date: 14th November 2026

M/s. Sparkle Gold Rock Limited
(formerly known as M/s. Sree Jayalakshmi Autospin Limited)

CIN No.: L32111RJ1991PLC106196

Regd. Office : C1, 1st Floor, Vaibhav Complex, Vaishali Nagar, Jaipur, Rajasthan, India, 302021

Mobile No. +91-9829196115 Email: sparklegoldrock@gmail.com

Unaudited Standalone Statement of Assets and Liabilities as at September 30, 2026

(INR in Lakhs)

Sr. No.	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I	**ASSETS**		
	Non-current assets		
	Property, plant and equipment	1.38	1.56
	Capital work in progress	-	-
	Financial assets:		
	Investments	0.34	-
	Loans and advances	1.20	-
	Deferred tax assets (net)	0.15	0.30
	Other non - current Assets	-	1.54
		3.07	**3.40**
	Current assets		
	Inventories	1.73	1.73
	Financial assets:		
	Loans and Advances	0.60	0.60
	Trade Receivables	4,985.08	5,459.92
	Cash and cash equivalents	102.40	107.11
	Bank Balances Other than (iii)		
	Other financial assets	-	-
	Current Tax Asset (Net)		0.52
	Other current assets	2.04	46.21
		5,091.85	**5,616.09**
	Total Assets	**5,094.92**	**5,619.49**
II	**EQUITY AND LIABILITIES**		
	Equity		
	Share capital	447.82	447.82
	Other equity	139.12	78.99
		586.94	**526.81**
	Liabilities		
	Non-current liabilities		
	Financial liabilities:		
	Borrowings	-	
	Other financial liabilities	-	-
	Provisions	-	-
		-	-
	Current Liabilities		
	Financial liabilities:		
	Borrowings	72.98	1,604.61
	Trade payable		
	Payable to micro enterprises and small enterprises	-	-
	Payable to others	4,298.42	3,321.95
	Other financial liabilities	8.28	-
	Other current liabilities	5.70	56.66
	Provisions	1.26	-
	Current Tax Liabilities (Net)	121.34	109.46
		4,507.98	**5,092.68**
	Total Equity and Liabilities	**5,094.92**	**5,619.49**

For and on behalf of the Board of Directors of
M/s. Sparkle Gold Rock Limited
(formerly known as M/s. Sree Jayalakshmi Autospin Limited)

Sarita Devi Sharma
Managing Director
DIN:02467927

Lakshita Sharma
CFO & Executive Director
DIN:09831479

Place: Jaipur
Date: 14 November 2026

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Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2026

(INR in Lakhs)

Sr. No.	Particulars	Financial Results					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
I	**Income**						
	Revenue from operations	2,671.69	1,277.90	1,326.74	3,949.59	1,512.02	11,157.11
	Other income	-	0.01	-	0.01	-	0.05
	Total income	**2,671.69**	**1,277.91**	**1,326.74**	**3,949.60**	**1,512.02**	**11,157.16**
II	**Expenses**						
	Cost of materials consumed	-	-	-	-	-	-
	Purchase of stock in trade	2,613.14	1,234.81	3,115.11	3,847.95	3,295.39	10,553.37
	Change in inventories of stock in trade	-	-	(1,826.90)	-	(1,826.90)	(1.73)
	Employee benefits expense	2.54	4.11	1.86	6.65	3.36	18.89
	Finance Cost	-	-	-	-	-	-
	Depreciation and amortisation expenses	0.09	0.09	0.09	0.19	0.17	0.35
	Other expenses	8.68	5.60	4.93	14.28	14.41	35.86
	Total expenses	2,624.45	1,244.61	1,295.09	3,869.07	1,486.43	10,606.74
III	**Profit/(Loss) before tax (I-II) before exceptional items and tax**	**47.24**	**33.30**	**31.65**	**80.53**	**25.59**	**550.42**
IV	**Exceptional items**	-	-	-	-	**(14.22)**	**(26.69)**
V	**Profit/(Loss) before tax (III-IV)**	**47.24**	33.30	**31.65**	**80.53**	**39.81**	523.73
VI	Tax **expenses**						
	Current Tax	11.88	8.39	-	20.27	-	109.45
	Deferred Tax	0.15	-	-	0.14	-	(0.30)
	Shortage/(Excess) Tax provision of earlier year	-	-	-	-	-	-
	Total Tax Expenses	12.03	8.39	-	20.41	-	109.15
VII	Profit after tax (V - VI)	**35.21**	**24.91**	**31.65**	**60.12**	**39.81**	**414.58**
VIII	Other **comprehensive income net of tax**						
	Items that will not be reclassified to profit or loss:						
	Change in Fair Value of Equity Instrument - FVTOCI	-	-	-	-	-	-
	Remeasurement of the defined benefit plans (Net)	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
IX	**Total comprehensive income net of tax** (VII+VIII)	**35.21**	**24.91**	**31.65**	**60.12**	**39.81**	**414.58**
X	Paid-up equity share capital (face value of Rs. 10/- each)	447.82	447.82	447.82	447.82	447.82	447.82
XI	Other Equity (excluding Revaluation Reserves)	-	-	-	-	-	78.99
XII	**Earnings per share (EPS) (not annualised)**						
	(a) Basic (in Rs.)	**0.79**	**0.56**	**0.71**	**1.34**	**0.89**	**9.26**
	(b) Diluted (in Rs.)	**0.79**	**0.56**	**0.71**	**1.34**	**0.89**	**9.26**

NOTES:

1 The above financial results have been reviewed by the audit committee and approved by the Board of Directors in their meeting held on 14th November, 2026. The statutory auditors have carried out the limited review of these results.

2 The above financial results ('Statement') have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.

3 There are no reportable segments under Ind AS-108 'Operating Segments' as all the activities relate to only one segment i.e. trading in bullion, jewellery, precious stones and allied minerals. Further, the management of the Company is also reviewing the results / operations of the Company as a single segment.

4 The figures of the quarter ended September 30, 2026 are the balacing figures between unaudited figures in respect of Half financial year ended on 30th Sep 2026 and the unpublished year to date figures upto 30th June 2026 being the date of the end of First Quarter of the Financial Year which were subjected to limited review.

5 Income tax of Rs. 109.46 lakhs for the financial year 2025-26, and the provision for current tax for the half year ended 30th September, 2026, had not been paid as at 30th September, 2026 and are included under Current tax liabilities (net).

6 The figures of the previous period(s) have been regrouped / reclassified wherever necessary to conform to current year presentation.

For and on behalf of the Board of Directors of
M/s. Sparkle Gold Rock Limited
(formerly known as M/s. Sree Jayalakshmi Autospin Limited)

सरिता शर्मा

Sarita Devi Sharma	**Lakshita Sharma**
Managing Director	**CFO & Executive Director**
DIN:02467927	**DIN:09831479**

Place: Jaipur
Date: 14 November 2026

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Unaudited Standalone Statement of Cash Flow for the Half Year ended September 30, 2026

(INR in Lakhs)

Sr. No.	Particulars		Half Year ended September 30, 2026 (Unaudited)	Half Year ended September 30, 2025 (Unaudited)
A)	**Cash Flow from Operating Activities :**			
	Net Profit before Exceptional items and Tax		80.53	25.59
	Adjustments for Non-Cash and Non-Operating Items :			
	Depreciation and Amortisation Expense		0.19	0.17
	Cash Flow before Changes in Working Capital		**80.72**	**25.76**
	Movement in working capital:			
	Increase / (Decrease) in Current Assets		519.02	(2,798.25)
	Increase / (Decrease) in Current Liability		927.18	2,750.38
	Net Cash Generated from Operating Activities		**1,526.92**	**(22.11)**
	Income Tax paid (Net of Refund)		-	-
	Net Cash Flow from/(used in) Operating Activities	**(A)**	**1,526.92**	**(22.11)**
B)	**Cash Flow from Investing Activities:**			
	Sale / Disposal of Fixed Assets		-	-
	Net Cash Flow from Investing Activities	**(B)**	-	-
C)	**Cash Flow from Financing Activities:**			
	Repayment of Unsecured Loans		(1,531.63)	-
	Proceeds from Borrowings		-	21.52
	Net Cash Flow (used in)/from Financing Activities	**(C)**	**(1,531.63)**	**21.52**
	Net (Decrease) in Cash and Cash Equivalents (A+B+C)		**(4.71)**	**(0.59)**
	Reconciliation of Cash and Cash Equivalents with the Balance Sheet			
	Cash & Cash Equivalent at the beginning of the period		107.11	102.84
	Cash & Cash Equivalent at the end of the period		102.40	102.25
	Net (Decrease) in cash and cash equivalent		**(4.71)**	**(0.59)**

Notes:

1. The cash flow statement has been prepared under the "Indirect Method" as set out in Ind AS 7 "Statement of Cash Flows".
2. Amounts in Brackets, represent cash Outflows.
3. Previous year figures have been regrouped and rearranged wherever necessary.
4. Cash and Cash equivalent as on 30th September 2026 comprises Cash in Hand of Rs. 102.08 Lakhs and balances with Banks in Current Account of Rs. 0.32 Lakhs.

For and on behalf of the Board of Directors of
M/s. Sparkle Gold Rock Limited
(formerly known as M/s. Sree Jayalakshmi Autospin Limited)

Sarita Devi Sharma	Lakshita Sharma
Managing Director	CFO & Executive Director
DIN:02467927	DIN:09831479

Place: Jaipur
Date: 14 November 2026