

Sparkle Gold Rock Limited

(Formerly known as Sree Jayalakshmi Autospin Limited)



CIN: L32111KA1991PLC011732

Registered Office: 'SNAJANA' Davangere
Road, Chitradurga, Karnataka, 577501

Email: sjalcd@gmail.com

GSTIN: 29AADCS6415K1Z1

Office: 0141 4012129

Mobile No: +91 9829196115

Date: 20.05.2025

To,

The BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai- 400001

Ref: **Scrip Code No. 530037**

Sub: **Annual Secretarial Compliance Report for the year ended March 31, 2025**

Dear Sir/Madam,

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby furnish Annual Secretarial Compliance Report for the year ended March 31, 2025 issued by CS Megha Khandelwal, Practicing Company Secretaries. Kindly take the same on record. Thanking you.

Yours truly,

For SPARKLE GOLD ROCK LIMITED

(Formerly known as SREE JAYALAKSHMI AUTOSPIN LIMITED)

SHIVANI
BAIRATHI

Digitally signed by SHIVANI
BAIRATHI
Date: 2025.05.20 13:38:39
+05'30'

Name: SHIVANI BAIRATHI

Company Secretary and Compliance Officer

Membership No.: ACS 42636

Megha Khandelwal & Associates

Company Secretaries

B-004, Akshat Apartments, D-235, Bihari Marg, opposite Gokul Departmental Store, Meera Marg, Bani Park, Jaipur, Rajasthan 302016

+91-99503-69141

megha.khandelwal09@gmail.com

Secretarial Compliance Report of Sparkle Gold Rock Limited For the financial year ended on March 31, 2025

To,

**Sparkle Gold Rock Limited (formerly Known as Sree Jayalakshmi Autospin Limited)
CIN: L32111KA1991PLC011732
'SNAJANA' Davangere
Road, Chitradurga, Karnataka, 577501**

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Sparkle Gold Rock Limited (CIN: L32111KA1991PLC011732) (hereinafter referred as "the Company"), having its registered office at 'SNAJANA' Davangere Road, Chitradurga, Karnataka, 577501. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the Company has, during the review period covering the financial year ended on March 31, 2025, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

We, Megha Khandelwal and Associates, Company Secretaries, represented by Megha Khandelwal, Proprietor, have examined:

- (a) all the documents and records made available to me and explanation provided by Sparkle Gold Rock Limited ("the Company"),
- (b) the filings/ submissions made by the Company,
- (c) website of the Company,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this Report,

For the financial year ended March 31, 2025 ("Review Period") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the SEBI;

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR") (during the Review Period not applicable to the Company);
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (during the Review Period not applicable to the Company);
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (during the Review Period not applicable to the Company);
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (during the Review Period not applicable to the Company);
- (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (during the Review Period not applicable to the Company);

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- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (during the Review Period not applicable to the Company);
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (during the Review Period not applicable to the Company);
- (h) Securities and Exchange Board of India (Debenture Trustee) Regulations, 1993 (during the Review Period not applicable to the Company);
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (j) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

and circulars/guidelines issued thereunder.

and based on the above examination, I hereby report that, during the Review Period:

- I. (a) The Company has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of Action (Advisory/Clarification /Fine/Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observations/Remarks of the Practising Company Secretary	Management Response	Remarks
1	SEBI (LODR) Regulations, 2015	Regulation 6(1)	Non-compliance with the requirement to appoint a qualified company secretary as the compliance	BSE	Fine	Non-compliance with the requirement to appoint a qualified company secretary as	87320	Company has paid the aforesaid penalty	Due to change in management	-

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Company Secretaries

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			officer			the compliance officer				
2	SEBI (LODR) Regulations, 2015	Regulation 29(2)/29(3)	Delay in furnishing prior intimation about the meeting of the board of directors for the month of January 2025	BSE	Fine	Delay in furnishing prior intimation about the meeting of the board of directors for the month of January 2025	11800	Company has paid the aforesaid penalty	Due to certain filing issue in BSE Listing Center	-
3	SEBI (LODR) Regulations, 2015	Regulation 23 (9)	Non-compliance with disclosure of related party transactions on consolidated basis for the half year ended September 2024	BSE	Fine	Non-compliance with disclosure of related party transactions on consolidated basis for the half year ended September 2024	59000	Company has paid the aforesaid penalty	Due to certain filing issue in BSE Listing Center	-

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4	Companies Act, 2013	7(1)(c), 168 & 170 (2)	The Form DIR-12 for the appointments of Independent Directors named Mr. Thippeswamy Veerabhadr Swamy and Mr. Basavaraj Nagana gouda Patil regarding previous year dated 03/08/2023 was filed during the review period on 04/12/2024	Registrar of Companies	Additional Fees	Late Filing	7200	Company has paid the aforesaid penalty	Due to change in management	-
5	Companies Act, 2013	7(1)(c), 168 & 170 (2)	The Form DIR-12 for the Cessation of Independent	Registrar of Companies	Additional Fees	Late Filing	6000	Company has paid the aforesaid penalty	Due to change in management	-

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			Director s named Mr. Thippes wamy Veerabh adra Swamy and Mr. Basavar aj Nagana gouda Patil dated 26/07/ 2024, was filed during the review period with the addition al fees on 04/12/ 2024						
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(b) The Company has taken the following actions to comply with the observations made in previous reports:

Sr . N o	Observations / Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observation s made in the secretarial compliance report for the year ended 2022- 23 or prior years	Compliance Requirement (Regulations / circulars/ guidelines including specific clause)	Details of violation / deviation s and actions taken / penalty imposed, if any, on the listed entity	Remedia l actions, if any, taken by the listed entity	Comment s of the PCS on the actions taken by the listed entity
No reportable Observations						

II. I hereby further report the compliance status of the Company, during the Review Period, with the following requirements:

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Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
1	Secretarial Standards: The compliances of the Company are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	-
2	Adoption and timely Update of the Policies: <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the CompanyAll the policies are in conformity with SEBI Regulations and have been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	- -
3	Maintenance and disclosures on Website: <ul style="list-style-type: none">The Company is maintaining a functional websiteTimely dissemination of the documents/ information under a separate section on the websiteWeb-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website	Yes Yes Yes	- - -
4	Disqualification of Director(s): None of the Director of the Company are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the Company.	Yes	-

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5	Details related to subsidiaries of Company have been examined w.r.t.: a. Identification of material subsidiary companies b. Disclosure requirement of material as well as other subsidiaries	NA NA	- -
6	Preservation of Documents: The Company is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015	Yes	-
7	Performance Evaluation: The Company has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	-
8	Related Party Transactions: a. The Company has obtained prior approval of Audit Committee for all Related party transactions; b. In case no prior approval obtained, the Company shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee.	Yes NA	- Since answer to 8.a is 'Yes'
9	Disclosure of events or information: The Company has provided all the required disclosure(s) under Regulation 30 alongwith Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	-

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10	Prohibition of Insider Trading: The Company is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	-
11	Actions taken by SEBI or Stock Exchange(s), if any: The actions taken against the Company/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	Yes	Please refer to Para I (a)
12	Resignation of statutory auditors from the Company or its material subsidiaries: In case of resignation of statutory auditor from the Company or any of its material subsidiaries during the financial year, the Company and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by Company.	Yes	M/s G.R. Gupta and Co., Chartered Accountants (FRN:006201C), were appointed as Statutory Auditors of the Company for the upcoming Five Years in the AGM held on 30.09.2024. The appointment was made in compliance with provisions of Section 139 of the Companies Act, 2013. The previous auditor had tendered his resignation from the company because of change in the management.
13	Additional Non-compliances, if any: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above	Yes	-

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Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the Company.
2. My responsibility is to report based upon my examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the Company.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

**For Megha Khandelwal and Associates
Company Secretaries**



Megha Khandelwal
Proprietor
FCS No.: 10237
CP No.: 13405
UDIN.: F010237G000383665
PR No : 4023/2023
UIN: S2014RJ259300
Date: 20.05.2025
Place: Jaipur

This report is to be read with our letter of even date which is annexed as **Annexure A** and forms an integral part of this report.

Megha Khandelwal & Associates

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'Annexure A'

To,
Sparkle Gold Rock Limited

My report of even date is to be read along with this letter.

1. Maintenance of record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, we followed, provide a reasonable basis for my opinion.
3. Wherever required, I have obtained the Management's representation about the compliance of laws, rules and regulations and happening of events etc.
4. The compliance of the provisions of SEBI laws, rules, regulations, circulars and guidelines is the responsibility of the management. My examination was limited to the verification of the procedures on test basis.
5. As regards the books, papers, forms, reports and returns filed by the Company under these regulations, the adherence and compliance to the requirements of the said regulations is the responsibility of management. My examination was limited to checking the execution and timeliness of the filing of various forms, reports, returns and documents that need to be filed by the Company under the said regulations. I have not verified the correctness and coverage of the contents of such forms, reports, returns and documents.

For Megha Khandelwal and Associates
Company Secretaries



Megha Khandelwal
Proprietor
FCS No.: 10237
CP No.: 13405
UDIN.: F010237G000383665
PR No : 4023/2023
UIN: S2014RJ259300
Date: 20.05.2025
Place: Jaipur

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Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31.03.2025

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To

The Members

Sparkle Gold Rock Limited (formerly Known as Sree Jayalakshmi Autospin Limited)

CIN: L32111KA1991PLC011732

'SNAJANA' Davangere

Road, Chitradurga, Karnataka, 577501

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **SPARKLE GOLD ROCK LIMITED (CIN: L32111KA1991PLC011732)** (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

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- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **(Not Applicable During the Audit Period)**
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
 - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 **(Not applicable during the Audit Period)**; and
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998. **(Not applicable during the Audit Period)**
 - (i) other regulations as applicable.

We have also examined compliance with the applicable clauses of The Listing Agreements entered into by the Company with Stock Exchange and the Secretarial Standards as issued by the Institute of the Company Secretaries of India.

During the audit period under review and as per information and clarifications provided by the management, we hereby confirm that the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, etc. as mentioned above subject to the observations as mentioned hereinabove.

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During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

S.No.	Relevant Provision for Compliance Requirement	Observation
1.	Regulation 6(1) of SEBI (LODR) Regulations, 2015	Non-compliance with requirement to appoint a qualified company secretary as the compliance officer. A penalty for Rs. 87320/- (for quarter ended June 2024) was imposed on the Company for not having a Compliance officer on Board for more than 3 months as per the relevant provisions.
2.	Regulation 29(2)/29(3) of SEBI (LODR) Regulations, 2015	Delay in furnishing prior intimation about the meeting of the board of directors for the month of January 2025. A penalty of Rs. 11800/- was levied on the Company for such non-compliance.
3.	Regulation 23 (9) of SEBI (LODR) Regulations, 2015	Non-compliance with disclosure of related party transactions on consolidated basis for the half year ended September 2024, for this a penalty of Rs. 59000/- was imposed on Company.
4.	Late filing of Form DIR-12 for the Appointment of Independent Directors dated 03/08/2023, Pursuant to sections 7(1) (c), 168 & 170 (2) of The Companies Act, 2013 and rule 17 of the Companies (Incorporation) Rules 2014 and 8, 15 & 18 of the Companies (Appointment and Qualification of Directors) Rules, 2014]	The Form DIR-12 for the appointments of Independent Directors named Mr. Thippeswamy Veerabhadra Swamy and Mr. Basavaraj Naganagouda Patil regarding previous year dated 03/08/2023 was filed during the review period with the additional fees of Rs. 7200/- on 04/12/2024.
5.	Late filing of Form DIR-12 for the Cessation of Independent Directors dated 26/07/2024, Pursuant to sections 7(1) (c), 168 & 170 (2) of The Companies Act, 2013 and rule 17 of the	The Form DIR-12 for the Cessation of Independent Directors named Mr. Thippeswamy Veerabhadra Swamy and Mr. Basavaraj Naganagouda Patil dated 26/07/2024, was filed during the review period with the additional fees of Rs. 6000/- on 04/12/2024.

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Companies (Incorporation) Rules 2014 and 8, 15 & 18 of the Companies (Appointment and Qualification of Directors) Rules, 2014]

The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No	Observations/ Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance report for the year ended 2023-24 or prior years	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
No reportable Observations						

Based on the information received and records maintained, we further report that;

1. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors as on 31.03.2025. The changes in the composition of the Board of Directors and Compliance Officer that took place during the period under review were carried out in compliance with the provisions of the Act except the instances provided above in the Observations.
2. As per the Information provided by the management, adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
3. All the decisions in the board meetings were carried through by majority while there were no dissenting member's views and hence not captured and recorded as part of the minutes.

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We report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period there have been enlisted major actions or events or changes undertaken by the Company which may have a major bearing on the Company's affairs in pursuance of the above referred laws, rules, guidelines, standards etc:-

S.NO.	PARTICULARS	REMARKS
1.	Change in Management	The entire Board of the Company was changed in the Board meeting held on 29/07/2024, including Independent Directors. The Company Secretary of the Company, Mr. Presh Kumar had resigned in September, 2024 and Mrs. Shivani Bairathi was appointed with effect from 01/10/2024. All compliances related to above changes were duly made.
2.	Amendment in Memorandum of Association	The Company altered its Memorandum of Association during the year for the following clauses: <ul style="list-style-type: none">The Authorised Share Capital of the Company was increased from ₹5,00,00,000 capital to ₹20,00,00,000 vide shareholders' approval dated 30.09.2024. All compliances related to such change were duly complied with.During the financial year under review, the Company has altered its Memorandum of Association to update and expand the Object Clause under Clause III(A) of the MoA. All compliances related to such change were duly complied with.
3.	Appointment of Statutory Auditor	M/s G.R. Gupta and Co., Chartered Accountants (FRN:006201C), were appointed as Statutory Auditors of the Company for the upcoming Five Years in the AGM held on 30.09.2024. The appointment was made in compliance with provisions of Section 139 of the Companies Act, 2013.
5.	Changes in Shareholding Pattern	Significant changes were observed in the shareholding pattern of the Company due to Promoter Reclassification. Necessary disclosures were filed with the stock exchange

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		(BSE) and Registrar of Companies (ROC), as applicable.
6.	Related Party Transaction	During the audit period, the Company has entered into related party transactions which were in the ordinary course of business and at arm's length basis. The necessary approvals from the Audit Committee, Board and Shareholders, wherever applicable, were obtained, and the disclosures were made in compliance with Section 188 of the Companies Act, 2013 and Regulation 23 of SEBI (LODR) Regulations, 2015.
7.	Adoption and Compliance of Policies	The Company has adopted various policies and codes as required under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015, including the Code of Conduct for Directors and Senior Management, Policy on Related Party Transactions, Whistleblower Policy, Insider Trading Code, Nomination and Remuneration Policy, and others. These policies were duly reviewed and approved by the Board and were found to be in compliance with applicable provisions.
8.	Audit committee Recommendation	During the audit period, the Audit Committee was duly constituted and its meetings were held as per the prescribed provisions. The recommendations made by the Audit Committee were duly accepted and taken on record by the Board of Directors. No instance was observed where the Board did not accept any recommendation of the Audit Committee.
9.	Secretarial Standards	The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under Section 118 (10) of the Companies Act, 2013 and mandatorily applicable.
10.	Adoption and timely updation of the Policies	All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/ guidelines issued by SEBI
11.	Maintenance and disclosures on Website	The Listed entity maintains a functional website. Timely dissemination of the documents/ information under a separate section on the website Web-links provided in annual corporate governance

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		reports under Regulation 27 (2) are accurate and specific which redirects to the relevant document(s)/ section of the website
12.	Disqualification of Director	None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.
13.	Preservation of Documents	The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.
14.	Performance Evaluation	The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/ during the financial year as prescribed in SEBI Regulations.
15.	Disclosure of events or information	The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.
16.	Prohibition of Insider Trading	The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.

For Megha Khandelwal and Associates
(Company Secretaries)



Megha Khandelwal

Proprietor

M. No. 10237

C.P. No. 13405

P.R. No: PRN4023/2023

UDIN: F010237G000383808

UIN: S2014RJ259300

Place: Jaipur

Date: 20.05.2025

Megha Khandelwal & Associates

Company Secretaries

B-004, Akshat Apartments, D-235, Bihari Marg, opposite Gokul Departmental Store, Meera Marg, Bani Park, Jaipur, Rajasthan 302016

+91-99503-69141

megha.khandelwal09@gmail.com

Annexure- A

To
The Members
Sparkle Gold Rock Limited
CIN: L32111KA1991PLC011732
'SNAJANA' Davangere Road, Chitradurga, Karnataka, 577501

Our report of even date is to be read along with this Annexure.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on a test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices followed by us provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events, etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

**For Megha Khandelwal and Associates
(Company Secretaries)**



Megha Khandelwal
Proprietor
M. No. 10237
C.P. No. 13405
P.R. No: PRN4023/2023
UIN: S2014RJ259300
UDIN: F010237G000383808
Place: Jaipur
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