

Date: November 07, 2023

To,
The General Manager,
Corporate Relations Department,
BSE Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai – 400 001

**Scrip Code:** 531433

Subject: Outcome of the Board Meeting

Dear Sir/Madam,

In pursuant to the provision of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we would like to inform you that the Board of Directors in their Meeting held today i.e. Tuesday,  $7^{th}$  November, 2023 at the registered office of the company, inter alia;

- 1. Approved Unaudited Standalone Financial Results, Statement of Asset & Liabilities and Statement of Cash Flow of the Company prepared as per Indian Accounting Standard (Ind AS) for the Quarter and Half Year ended on 30th September 2023.
- 2. Noted the Limited Review Report of the Unaudited Standalone Financial Results of the Company for the Quarter and Half Year ended on 30<sup>th</sup> September 2023 issued by the Auditors of the Company.

The Board Meeting was commenced at 03.15 pm and concluded at 04.00 pm.

Kindly take the same on your records and oblige.

Thanking You, Yours Faithfully,

For Sungold Capital Limited

Shruti Asati Company Secretary and Compliance Officer Membership No: A63929

# Encl:

- 1. Unaudited Financial Result, Statement of Asset & Liability and Statement of Cash flow
- 2. Limited Review Report



Date: 07/11/2023

To
The General Manager,
Corporate Relations Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street Fort,
Mumbai – 400 001

**Scrip Code: 531433** 

# Subject: Unaudited Financial Result for the Quarter and Half Year ended September 30, 2023

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 we are enclosing herewith the Unaudited Financial Result, Statement of Asset & Liability and Statement of Cash Flow along with the Limited Review Report of the Company for the quarter and half year ended September 30, 2023.

Please note that the Board Meeting Commenced at 03.15 PM and concluded at 04.00 PM.

Kindly requested to place the aforesaid information on record and acknowledge the receipt of the same. Thanking You,

For Sungold Capital Limited

Shruti Asati Company Secretary and Compliance Officer Membership No: A63929

#### Encl:

- 1. Unaudited Financial Result, Statement of Asset & Liability and Statement of Cash flow
- 2. Limited Review Report

### SUNGOLD CAPITAL LIMITED

### (CIN:L65910GJ1993PLC018956)

Registered off: GROUND FLOOR, 36, SHRI RANG RESIDENCY, VADIA, RAJPIPLA, NARMADA, GUJARAT-393145.

Corporate off: GROUND FLOOR, 36, SHRI RANG RESIDENCY, VADIA, RAJPIPLA, NARMADA, GUJARAT-393145.

Website: www.sungoldcapitallimited.com, e-mail: sungold2006@gmail.com, info@sungoldcapitallimited.com
Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30.09.2023

PART I				Standalone		1	
	QU	ARTER ENI	DED	HALF YE	AR ENDED	YEAR	ENDED
Particulars	30-09-23	30-06-23	30-09-22	30-09-23	30-09-22	31-03-23	31-03-2
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audite
Revenue from Operations	61.643	66.627	44.020	120 200	00.571	177 (10	100.57
nterest Income	0.000	0.000	0.000	0.000	89.571 0.000	0.000	0.000
Rental Income	0.000	0.000	0,000	0.000	0.000	0.000	0.000
Fees and commission Income	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Net gain on fair value changes	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Net gain on derecognition of financial instruments under amortised cost ategory	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ale of products(including Excise Duty)	0.000	0.000	0,000	0.000	0.000	0.000	0.000
ale of services	0.527	0.530	0.766	1.057	1.386	2.086	3.131
Others (to be specified)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
D. Total Revenue from operations C. Other Income (to be specified)	<b>62.170</b> 0.284	67.167 0.110	<b>44.796</b> 0.007	129.337 0.394	9 <b>0.957</b> 0.007	<b>179,696</b> 0.696	131.70 4.264
Total Income (1+2)	62.454	67.277	44.803	129.731	90.964	180.392	135.97
Expenses	1						
. Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Purchases of stock-in-trade	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Changes in inventories of finished goods, work-in-progress and stock-in-	0.000	0.000	0.000	0.000	0.000	0.000	0.000
rade  Employee benefits expense	0.000	0.000	11.404	30.072	29.377	63.959	53.411
Employee benefits expense	19.165	20.703	0.000	39.868	0.000	0.020	0.000
Depreciation and amortisation expense	0.130	0.130	0.000	0.261	0.000	0.605	0.000
Fees and commission expense	0.000	0.000	0.000	0.000	0.000	0.000	0,000
Net loss on fair value changes	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Net loss on derecognition of financial instruments under amortised cost			0.000	0.000	0.000	0.000	0.000
ategory	0.000	0.000					
Impairment on financial instruments	0.000	0.000	0.000 31.317	0.000 53.759	0.000 56.252	0.000	0.000
Other expenditure	26.765	26.995			85.629	112.288 176.872	77.726
. Total Expenditure . Profit/(Loss) before exceptional items and tax (3-4)	60.175 2.279	63.785	42.721 2.082	123.960 5,771	5.335	3,520	4.834
	0.000	3.492 0.000	0.000	0.000	0.000	0.000	0.000
Exceptional items  Total profit before tax (5-6)	2.279	3.492	2.082	5.771	5.335	3.520	4.834
. Tax expense	MIM / >	0,172	21002	CITTZ		Dicao	11001
a) Current tax	0.440	0.220	0.131	0.660	0.336	0.886	1.217
b) Deferred tax	0.000	0.000	0.000	0,000	0.000	0.000	0.000
otal Tax Expense	0.440	0.220	0.131	0.660	0.336	0.886	1.217
Net Profit (Loss) for the period from continuing operations after tax (7-8)	1.839	3.272	1.951	5.111	4.999	2.633	3.617
Profit (Loss) from discontinued operations before tax	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Tax Expense of discontinued operations	0.000	0.000	0.000	0,000	0.000	0.000	0.000
2.Net Profit (Loss) from discontinuing operations (after tax) (10-11)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3. Profit (loss) for the period (9+12)	1.839	3.272	1.951	5.111	4.999	2.633	3.617
4.Other Comprehensive Income		0.000	0.000	0.000	0.000	0.000	0.000
A) (i) Items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0,000	0.000	0.000
Subtotal (A)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
B) (i) Items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ii) Income tax relating to items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ubtotal (B)	0.000	0.000	0.000	0.000	0.000	0,000	0.000
Other Comprehensive Income (A + B)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5. Total Comprehensive Income for the period (13+14) (Comprising Profit (Loss) and other Comprehensive Income for the period)	1.839	3.272	1.951	5.111	4.999	2.633	3.617
16.Total profit or loss, attributable to					0.000	0.000	0.000
Profit or loss, attributable to owners of parent	0.000	0.000	0.000	0.000	0.000	0.000	0.000
otal profit or loss, attributable to non-controlling interests 7.Total Comprehensive income for the period attributable to	0.000	0,000	0.000	0.000	0.000	0.000	0,000
Comprehensive income for the period attributable to owners of parent			0.000	0.000	0.000	0.000	0.000
	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.000	0,000	3,000		- Company		
8. Details of equity share capital	1840.350	1840.350	1840.350	1840.350	1840.350	1840.350	1840.3
Paid-up equity share capital  Pace value of equity share capital	10.000	10.000	10.000	10,000	10,000	10.000	10.00
7.Reserve excluding Revaluation Reserve as per balance sheet of previous			0.000			367.084	364.45
9. Earnings Per Share (EPS)(for continuing operations)							
	0.010	0.018	0.011	0.028	0.027	0.014	0.020
a) Basic b) Diluted	0.010	0.018	0.011	0.028	0.027	0.014	0.020
20. Earnings Per Share (EPS)(for discontinued operations)							2/00
a) Basic	0.000	0.000	0,000	0.000	0.000	0.000	0.000
Diluted	0.000	0.000	0.000	0.000	0.000	0,000	0.000
21. Earnings per equity share (for continuing and discontinued							
operations)	0.010	0.019	0.011	0.028	0.027	0.014	0.020
n) Basic	0.010	0.018	0.011	0.028	0.027	0.014	0.020
b) Diluted	0.000	0.000	0.000	0.000	0.000	0.000	0.000
22. Debt equity ratio 23. Debt service coverage ratio	0.000	0.000	0.000	0.000	0.000	0.000	0.000
CA LIEU SPLVILE LUYELGEL LGUU	0.000	0.000	0.000	0.000	0.000	0.000	0.000



# SEGMENT REPORTING

PART-II							
	QUA	ARTER EN	DED	HALF YEA	AR ENDED	YEAR	ENDED
Particulars	30-09-23	30-06-23	30-09-22	30-09-23	30-09-22	31-03-23	31-03-22
	Unaudited	Unaudite	Unaudited	Unaudited	Unaudited	Audited	Audited
1. Segment Revenue							
(net sale/income from each segment should be disclosed under this head)							
(a) Segment – Entertainment	0.287	0.260	0.100	0.547	0.500	0.870	1.990
(b) Segment – Software Development	0.240	0.270	0.666	0.510	0.886	1.216	1.14
(c) Segment – NBFC	61.927	66.747	44.037	128.674	89.578	178.306	132.840
(d) Unallocated	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total	62.454	67.277	44.803	129.731	90.964	180.392	135.971
Less : Inter segment Revenue	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Net sales/Income From Operations	62.454	67.277	44.803	129.731	90.964	180.392	135.971
2.Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)							
(a) Segment – Entertainment	0.217	0.258	0.069	0.475	0.190	0.155	1.304
(b) Segment - Software Development	0.192	0.223	0.120	0.415	0.160	0.193	0.570
(c) Segment – NBFC	1.870	3.010	1.893	4.881	4.985	3.172	2.960
(d) Unallocated			0.000	0.000	0.000	0.000	0.000
Total	2.279	3.491	2.082	5.771	5.335	3.520	4.83
Less:							
(i) Interest**	0,000	0.000	0.000	0.000	0.000	0.000	0.000
(ii) Other Un-allocable Expenditure net off	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(iii)Un-allocable income	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Profit Before Tax	2.279	3.491	2.082	5.771	5.335	3.520	4.834
3,Capital Employed							
(Segment assets – Segment Liabilities)							
(a) Segment – Entertainment	0.321	0.354	0.335	0.321	0,335	0.354	0.303
(b) Segment – Software Development	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(c) Segment – NBFC	2212.222	2210.350	2209.463	2212.222	2209.463	2,207.078	2204.496
(d) Unallocated	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total	2212.543	2210.704	2209.798	2212.543	2209.798	2207.432	2204.799

# NOTES:

- 1. The above Standalone Unaudited Financial Results of the Company have been Reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on Tuesday, November 07, 2023. The Report of Statutory Auditors is being filed with the BSE Limited (BSE) and the same is available on Company's website.
- 2. The Company is operating with NBFC, Entertainment segments & software development. Accordingly, segment-wise information has been given. This is in line with the requirement of AS 17 "Segment Reporting"
- 3. The Company has adopted Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 from 01st April, 2019
- 4. Previous year/period's figure has been rearranged/ regrouped wherever necessary.

Place: Rajpipla Date: 07-11-2023 For Sungold Capital Limited

Rajiv Kotia Chairman and Managing Director DIN: 00135912

### SUNGOLD CAPITAL LIMITED

(CIN:L65910GJ1993PLC018956)

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Corporate off: GROUND FLOOR, 36, SHRI RANG RESIDENCY, VADIA, RAJPIPLA, NARMADA, GUJARAT-393145.

Website: www.sungoldcapitallimited.com, E-mail: sungold2006@gmail.com, info@sungoldcapitallimited.com

Statement of Assets and Liabilities as at 30, September 2023.

	As at September 30, 2023	As at March 31, 202	
	Unaudited	Audited	
ASSETS			
1) Financial Assets			
a) Cash and cash equivalents	20.771	13.561	
b) Bank balance other than (a) above	0.000	0.000	
c )Derivative financial instruments	0.000	0.000	
d )Receivables			
(1) Trade Receivables	0.000	0.000	
(2) Other Receivables	0.000	0.000	
e) Loans	3034.407	3021.556	
f) Investments	0.000	0.000	
g) Other Financial assets	0.000	0.000	
g) Other i maneral associs	0,000	0.000	
2) Non Financial Assets			
a) Current Assets (net)	7.563	6.704	
b) Deferred tax assets (net)	0.000	0.000	
c) Property, Plant and Equipment	0.936	1.149	
d) Capital work-in-progress	0.000	0.000	
e) Intangible Assets Under Development	31.136	31.136	
f) Other Intangible assets	0.198	0.246	
g) Other non financial assets (to be specified)	0.000	0.000	
LIABILITIES AND EQUITY		1,000	
LIABILITIES AND EQUITY LIABILITIES		1	
LIABILITIES	0.000	0.000	
LIABILITIES (1) Financial Liabilities (a) Derivative financial instruments	0,000	0.000	
LIABILITIES (1) Financial Liabilities	0,000	0.000	
LIABILITIES (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (I) Trade payables	0,000	0.000	
LIABILITIES (1) Financial Liabilities (a) Derivative financial instruments (b) Payables			
LIABILITIES (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (I) Trade payables (i) total outstanding dues of micro enterprises and small enterprises	0.000	0.000	
LIABILITIES (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (l) Trade payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (II) Other payables	0.000	0.000	
LIABILITIES (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (i) Trade payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.000 17.604	0.000 2.052	
LIABILITIES  (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (1) Trade payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (11) Other payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.000 17.604 0.000	0.000 2.052 0.000	
LIABILITIES  (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (l) Trade payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (II) Other payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (c) Debt securities	0.000 17.604 0.000 7.307	0.000 2.052 0.000 21.586	
LIABILITIES  (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (1) Trade payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (11) Other payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0,000 17.604 0,000 7,307 0,000	0.000 2.052 0.000 21.586 0.000	
LIABILITIES  (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (i) Trade payables (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (II) Other payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (c) Debt securities (d) Borrowings (other than debt securities)	0.000 17.604 0.000 7.307 0.000 844.717	0.000 2.052 0.000 21.586 0.000 842.300	
LIABILITIES (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (c) Debt securities (d) Borrowings (other than debt securities) (e) Subordinated liabilities	0.000 17.604 0.000 7.307 0.000 844.717 0.000	0.000 2.052 0.000 21.586 0.000 842.300 0.000	
LIABILITIES (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (c) Debt securities (d) Borrowings (other than debt securities) (e) Subordinated liabilities	0.000 17.604 0.000 7.307 0.000 844.717 0.000	0.000 2.052 0.000 21.586 0.000 842.300 0.000 0.000	
LIABILITIES  (a) Derivative financial instruments (b) Payables (i) Irade payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (c) Debt securities (d) Borrowings (other than debt securities) (e) Subordinated liabilities (f) Other financial liabilities	0,000 17.604 0,000 7,307 0,000 844.717 0,000 0,000	0.000 2.052 0.000 21.586 0.000 842.300 0.000 0.000	
LIABILITIES  (1) Financial Liabilities  (a) Derivative financial instruments  (b) Payables  (l) Trade payables  (i) total outstanding dues of micro enterprises and small enterprises  (ii) total outstanding dues of creditors other than micro enterprises and small enterprises  (II) Other payables  (i) total outstanding dues of micro enterprises and small enterprises  (ii) total outstanding dues of creditors other than micro enterprises and small enterprises  (c) Debt securities  (d) Borrowings (other than debt securities)  (e) Subordinated liabilities  (f) Other financial liabilities  (2) Non - Financial Liabilities	0,000 17.604 0,000 7,307 0,000 844.717 0,000 0,000 0,660 12.084	0.000 2.052 0.000 21.586 0.000 842.300 0.000 0.000	
LIABILITIES  (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (l) Trade payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (c) Debt securities (d) Borrowings (other than debt securities) (e) Subordinated liabilities (f) Other financial liabilities (2) Non - Financial Liabilities (a) Current tax liabilities (net)	0,000 17.604 0,000 7,307 0,000 844.717 0,000 0,000	0.000 2.052 0.000 21.586 0.000 842.300 0.000 0.000	
LIABILITIES  (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (l) Trade payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (li) Other payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (c) Debt securities (d) Borrowings (other than debt securities) (e) Subordinated liabilities (f) Other financial liabilities (2) Non - Financial Liabilities (a) Current tax liabilities (net) (b) Provisions	0,000 17.604 0,000 7,307 0,000 844.717 0,000 0,000 0,660 12.084	0.000 2.052 0.000 21.586 0.000 842.300 0.000 0.000	
LIABILITIES  (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (l) Trade payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (c) Debt securities (d) Borrowings (other than debt securities) (e) Subordinated liabilities (f) Other financial liabilities (2) Non - Financial Liabilities (a) Current tax liabilities (net) (b) Provisions (c) Deferred tax liabilities (net)	0,000 17.604 0,000 7,307 0,000 844.717 0,000 0,000 0,660 12,084 0,095	0.000 2.052 0.000 21.586 0.000 842.300 0.000 0.000	
LIABILITIES (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (c) Debt securities (d) Borrowings (other than debt securities) (e) Subordinated liabilities (f) Other financial liabilities (g) Non - Financial Liabilities (a) Current tax liabilities (net) (b) Provisions (c) Deferred tax liabilities (net) (d) Other non- financial liabilities	0.000 17.604 0.000 7.307 0.000 844.717 0.000 0.000 0.000 0.660 12.084 0.095 0.000	0.000 2.052 0.000 21.586 0.000 842.300 0.000 0.000 0.000 0.000	
LIABILITIES  (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (i) Orade payables (ii) total outstanding dues of micro enterprises and small enterprises (iii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (c) Debt securities (d) Borrowings (other than debt securities) (e) Subordinated liabilities (f) Other financial liabilities (g) Non - Financial Liabilities (a) Current tax liabilities (net) (b) Provisions (c) Deferred tax liabilities (net) (d) Other non- financial liabilities  EQUITY (a) Equity share capital	0.000 17.604 0.000 7.307 0.000 844.717 0.000 0.000 0.000 12.084 0.095 0.000	0.000 2.052 0.000 21.586 0.000 842.300 0.000 0.000 0.000 0.0950 0.000	
LIABILITIES (1) Financial Liabilities (a) Derivative financial instruments (b) Payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (c) Debt securities (d) Borrowings (other than debt securities) (e) Subordinated liabilities (f) Other financial liabilities (g) Non - Financial Liabilities (a) Current tax liabilities (net) (b) Provisions (c) Deferred tax liabilities (net) (d) Other non- financial liabilities	0.000 17.604 0.000 7.307 0.000 844.717 0.000 0.000 0.000 0.660 12.084 0.095 0.000	0.000 2.052 0.000 21.586 0.000 842.300 0.000 0.000 0.000 0.000	

Place: Rajpipla Date: 07-11-2023

For Sungold Capital Limited

-155 Qh.L

Rajiv Kotia Chairman and Managing Director DIN:00135912

SUNGOLD CAPITAL LIMITED
(CIN:LAS910G.11993PL.C018956)

Registered off: GROUND FLOOR, 36, SHRI RANG RESIDENCY, VADIA, RAJPIPLA, NARMADA, GUJARAT-393145.

Corporate off: GROUND FLOOR, 36, SHRI RANG RESIDENCY, VADIA, RAJPIPLA, NARMADA, GUJARAT-393145.

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Statement of Co. b. Low for the Half Your and us on 10, Sanghars 2003, info@sungoldcapitallimited.com

	P of 1	(In Lakhs) Six months ended	Year ended
	Particulars	30.09.2023	31/03/2023
		Amount (in Rs.)	Amount (in Rs.)
I Staten	nent of cash flows		
	flows from used in operating activities		
	before tax	5.771	3.5
	tments for reconcile profit (loss)		
	tments for finance costs tments for decrease (increase) in inventories	-	
	Iments for decrease (increase) in trade receivables, current		
	tments for decrease (increase) in trade receivables, non-current	-	
Adjust	tments for decrease (increase) in other current assets	(0.859)	9.
	tments for decrease (increase) in other non-current assets	(12.851)	(837.0
	ments for other financial assets, non-current	-	
	iments for other financial assets, current iments for other bank balances	-	
	Iments for order dank ordanecs Iments for increase (decrease) in trade payables, current	15.553	(3.3
	ments for increase (decrease) in trade payables, non-current	-	
	ments for increase (decrease) in other current liabilities	(14,505)	4.0
	ments for increase (decrease) in other non-current liabilities		
	ments for depreciation and amortisation expense	0.261	0,6
	ments for impairment loss reversal of impairment loss recognised in profit or loss ments for provisions, current		
	ments for provisions, current	1	
	ments for other financial liabilities, current	-	
Adjusti	ments for other financial liabilities, non-current	12.084	
	ments for unrealised foreign exchange losses gains		
	ments for dividend income	*	240
	ments for interest income ments for share-based payments		(0,4
	ments for share-onsed phyments ments for fair value losses (gains)		
	ments for undistributed profits of associates		
	adjustments for which cash effects are investing or financing cash flow		
Other a	adjustments to reconcile profit (loss)		
	adjustments for non-cash items		
	of profit and loss from partnership firm or association of persons or limited liability partnerships	(0.217)	/pas n
	adjustments for reconcile profit (loss) ush flows from (used in) operations	(0.317)	(827.0 (823.5
	ish flows from (used in) operations	3,434	(623.3
Interes		39.868	0.0
	st received		
	e taxes paid (refund)	(0.660)	(1.2
	inflows (outflows) of cash	11.00	100.11
	sh flows from (used in) operating activities	44.662	(824.7
	Nows from used in investing activities lows from losing control of subsidiaries or other businesses		
	lows used in obtaining control of subsidiaries or other businesses		
	cash receipts from sales of equity or debt instruments of other entities	-	I I HISTORY
Other o	cash payments to acquire equity or debt instruments of other entities	- 1	
	cash receipts from sales of interests in joint ventures	-	
Other o	eash payments to acquire interests in joint ventures		
Cash re	eccipts from share of profits of partnership firm or association of persons or limited liability partnerships payment for investment in partnership firm or association of persons or limited liability partnerships		
	asyment for investment in partnership firm or association of persons of immed naturity partnerships and from sales of property, plant and equipment		
			(33.1
			(3.5,1
Purcha	se of property, plant and equipment seds from sales of investment property		(3.3,1
Purcha		1	(33,
Purcha Procee Purcha Procee	ds from sales of investment property see of investment property ds from sales of intangible assets	-	(33,
Purcha Procee Purcha Procee Purcha	ds from sales of investment property see of investment property ds from sales of intangible assets see of intangible assets		(33,
Purcha Procee Purcha Procee Purcha Procee	ds from sales of investment property see of investment property ds from sales of intangible assets see of intangible assets ds from sales of intangible assets		(33,1
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For Sungold Capital Limited

alina. Rajiv Kotia Chairman and Managing Director DIN:00135912

Place: Rajpipla Date: 07-11-2023



505/506/507, HUBTOWN Viva, Shankar wadi,

Western express Highway,

Between Andheri & Jogeshwari (East),

Mumbai - 400 060.

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Independent Auditor's Review Report on standalone unaudited financial results of M/s. Sungold Capital Limited for the quarter and half year ended 30th September, 2023 pursuant to Regulation 33 of Securities Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors, Sungold Capital Limited

- 1. We have reviewed the accompanying statement of standalone unaudited financial results of Sungold Capital Limited ("the Company") for the quarter and half year ended 30<sup>th</sup> September, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Regulation"). as amended, read with SEBI Circular No. CIR/CFD/CMD 1144/2019 dated March 29th. 2019 (the "Circular").
- 2. The preparation of the Statement is in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34 Interim Financial Reporting) prescribed under Section 133 of the Companies Act. 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India read with the circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of the interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less than an audit conducted in accordance with Standards on Auditing 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.

# Branch Office:

• Ahmedabad (Gujrat) • Banglore (Karnataka) • Bhopal (M. P.) • Bhubaneshwar (Orrisa) • Chandigarh (Punjab) • Chennai (Tamilnadu)

• Hyderabad (Telangana) • Indore (M.P.) • Jaipur (Rajasthan) • Kolkatta (West Bengal) • Lucknow (U. P.) • New Delhi (NCR)

• Patna (Bihar) • Ranchi (Jharkhand) • Raipur (Chattisgarh) • Surat (Gujrat) • Thiruvananthapuram (Kerla) • Varanasi (U.P.)

• Vishakhapatnam (A. P.) • Vijaywada (A.P.)

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 applicable Indian Accounting Standards, as amended, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J Singh & Associates Chartered Accountants

(Firm Registration No. 110266W)

Hemant kumar Shantilal mehta

(Partner)

(Membership Number 041179) UDIN: 23100748BGYUEM5304

Place: Mumbai. Date: 07/11/2023