



**SUNGOLD**  
CAPITAL LIMITED

CIN: L65910GJ1993PLCO18956

Date: 28.01.2025

To,  
The Manager,  
Corporate Relations Department,  
BSE Limited,  
P. J. Tower, Dalal Street Fort,  
Mumbai – 400 001

SCRIP CODE: 531433

Sub: Integrated Filing (Financial) for the Quarter and Nine-months ended  
December 31, 2024.

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the Quarter and Nine months ended December 31, 2024.

The above information is also available on the website of the Company [www.sungoldcapitallimited.com](http://www.sungoldcapitallimited.com)

Kindly take the same on records.

Thanking You,

For Sungold Capital Limited

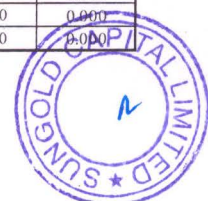


Rajiv Kotia  
Chairman and Managing Director  
DIN: 00135912

Encl: As above



SUNGOLD CAPITAL LIMITED								
(CIN:L65910GJ1993PLC018956)								
Registered 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 Nine Months Ended 31.12.2024								
PART I	(Rs. In Lakhs except EPS)							
	Particulars	QUARTER ENDED			Standalone NINE MONTH ENDED		YEAR ENDED	
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024	31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited	
<b>Revenue from Operations</b>								
Interest Income	43.019	55.300	47.859	162.660	176.139	226.270	177.610	
Dividend Income	0.000	0.000	0.000	0.000	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 category	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Sale of products(including Excise Duty)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Sale of services	0.769	0.367	0.147	2.258	1.204	1.373	2.086	
Others (to be specified)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
<b>1. Total Revenue from operations</b>	<b>43.788</b>	<b>55.667</b>	<b>48.006</b>	<b>164.918</b>	<b>177.343</b>	<b>227.643</b>	<b>179.696</b>	
2. Other Income (to be specified)	0.000	0.000	1.020	0.046	1.414	0.024	0.696	
<b>3.Total Income (1+2)</b>	<b>43.788</b>	<b>55.667</b>	<b>49.026</b>	<b>164.964</b>	<b>178.757</b>	<b>227.667</b>	<b>180.392</b>	
<b>Expenses</b>								
a. Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
b. Purchases of stock-in-trade	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
d. Employee benefits expense	14.958	14.673	18.355	54.679	48.428	66.436	63.959	
e. Finance costs	10.741	16.822	18.225	44.281	58.093	76.271	0.020	
f. Depreciation and amortisation expense	0.042	0.042	0.130	0.127	0.391	0.521	0.605	
g. Fees and commission expense	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
h. Net loss on fair value changes	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
i. Net loss on derecognition of financial instruments under amortised cost category	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
j. Impairment on financial instruments	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
k. Other expenditure	15.720	20.327	9.400	56.070	63.158	79.942	112.288	
<b>4. Total Expenditure</b>	<b>41.461</b>	<b>51.864</b>	<b>46.110</b>	<b>155.157</b>	<b>170.070</b>	<b>223.170</b>	<b>176.872</b>	
<b>5. Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>2.327</b>	<b>3.803</b>	<b>2.916</b>	<b>9.807</b>	<b>8.687</b>	<b>4.497</b>	<b>3.520</b>	
6. Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
<b>7.Total profit before tax (5-6)</b>	<b>2.327</b>	<b>3.803</b>	<b>2.916</b>	<b>9.807</b>	<b>8.687</b>	<b>4.497</b>	<b>3.520</b>	
<b>8. Tax expense</b>								
(a) Current tax	0.845	0.710	0.763	1.787	1.423	1.132	0.886	
(b) Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
<b>Total Tax Expense</b>	<b>0.845</b>	<b>0.710</b>	<b>0.763</b>	<b>1.787</b>	<b>1.423</b>	<b>1.132</b>	<b>0.886</b>	
<b>9. Net Profit (Loss) for the period from continuing operations after tax (7-8)</b>	<b>1.482</b>	<b>3.093</b>	<b>2.153</b>	<b>8.020</b>	<b>7.264</b>	<b>3.365</b>	<b>2.633</b>	
10. Profit (Loss) from discontinued operations before tax	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
11. Tax Expense of discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
12. Net Profit (Loss) from discontinuing operations (after tax) (10-11)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
<b>13. Profit (loss) for the period (9+12)</b>	<b>1.482</b>	<b>3.093</b>	<b>2.153</b>	<b>8.020</b>	<b>7.264</b>	<b>3.365</b>	<b>2.633</b>	
<b>14. Other Comprehensive Income</b>								
(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	
<b>Subtotal (A)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	
(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	
<b>Subtotal (B)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	
<b>Other Comprehensive Income (A + B)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	
<b>15. Total Comprehensive Income for the period (13+14) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>1.482</b>	<b>3.093</b>	<b>2.153</b>	<b>8.020</b>	<b>7.264</b>	<b>3.365</b>	<b>2.633</b>	
<b>16. Total profit or loss, attributable to</b>								
Profit or loss, attributable to owners of parent	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Total profit or loss, attributable to non-controlling interests	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
<b>17. Total Comprehensive income for the period attributable to</b>								
Comprehensive income for the period attributable to owners of parent	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	0.000	0.000	0.000	0.000	0.000	
<b>18. Details of equity share capital</b>								
Paid-up equity share capital	1840.350	1840.350	1840.350	1840.350	1840.350	1840.350	1840.350	
Face value of equity share capital	10.000	10.000	10.000	10.000	10.000	10.000	10.000	
17. Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year	0.000	0.000	0.000	0.000	0.000	370.450	367.084	
<b>19. Earnings Per Share (EPS)(for continuing operations)</b>								
a) Basic	0.008	0.017	0.012	0.044	0.039	0.018	0.014	
b) Diluted	0.008	0.017	0.012	0.044	0.039	0.018	0.014	
<b>20. Earnings Per Share (EPS)(for discontinued operations)</b>								
a) Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
b) Diluted	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
<b>21. Earnings per equity share (for continuing and discontinued operations)</b>								
a) Basic	0.008	0.017	0.012	0.044	0.039	0.018	0.014	
b) Diluted	0.008	0.017	0.012	0.044	0.039	0.018	0.014	
<b>22. Debt equity ratio</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	
<b>23. Debt service coverage ratio</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	
<b>24. Interest service coverage ratio</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	





**SEGMENT REPORTING**

**PART-II**

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED	
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024	31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
<b>1. Segment Revenue</b>							
(net sale/income from each segment should be disclosed under this head)							
(a) Segment – Entertainment	0.389	0.189	0.057	1.200	0.603	0.686	0.870
(b) Segment – Software Development	0.380	0.178	0.090	1.058	0.600	0.687	1.216
(c) Segment – NBFC	43.019	55.300	48.879	162.706	177.554	226.294	178.306
(d) Unallocated	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total</b>	<b>43.788</b>	<b>55.667</b>	<b>49.026</b>	<b>164.964</b>	<b>178.757</b>	<b>227.667</b>	<b>180.392</b>
Less : Inter segment Revenue	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Net sales/Income From Operations</b>	<b>43.788</b>	<b>55.667</b>	<b>49.026</b>	<b>164.964</b>	<b>178.757</b>	<b>227.667</b>	<b>180.392</b>
<b>2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)</b>							
(a) Segment Entertainment	(0.314)	0.089	0.045	(0.053)	0.520	0.562	0.155
(b) Segment - Software Development	0.128	0.021	0.080	0.298	0.495	0.557	0.193
(c) Segment – NBFC	2.513	3.693	2.791	9.562	7.672	3.378	3.172
(d) Unallocated					0.000		0.000
<b>Total</b>	<b>2.327</b>	<b>3.803</b>	<b>2.916</b>	<b>9.807</b>	<b>8.687</b>	<b>4.497</b>	<b>3.520</b>
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
<b>Total Profit Before Tax</b>	<b>2.327</b>	<b>3.803</b>	<b>2.916</b>	<b>9.807</b>	<b>8.687</b>	<b>4.497</b>	<b>3.520</b>
<b>3.Capital Employed</b>							
(Segment assets – Segment Liabilities)							
(a) Segment – Entertainment	0.319	0.319	0.309	0.319	0.309	0.359	0.354
(b) Segment – Software Development	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(c) Segment – NBFC	2218.500	2217.018	2214.387	2218.500	2214.387	2,210.439	2207.078
(d) Unallocated	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total</b>	<b>2218.819</b>	<b>2217.337</b>	<b>2214.696</b>	<b>2218.819</b>	<b>2214.696</b>	<b>2210.798</b>	<b>2207.432</b>

**NOTES:**

- 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, January 28, 2025. The Report of Statutory Auditors is being filed with the BSE Limited and the same is available on Company's website.
- 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"
- 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
- Previous year/period's figure has been rearranged/ regrouped wherever necessary.

For Sungold Capital Limited



*Rajiv Kotia*

Rajiv Kotia  
Chairman and Managing Director  
DIN: 00135912

Place: Rajpipla  
Date: 28.01.2025





**J. SINGH & ASSOCIATES (Regd.)  
CHARTERED ACCOUNTANTS**

505/506/507, HUBTOWN Viva, Shankarwadi,  
Western Express Highway Between Andheri &  
Jogeshwari (East) Mumbai-400060  
Telephone - 022-6694617/18  
E-mail - ca\_jsingh@rediffmail.com  
mumbai@cajsingh.com

**Independent Auditor's Review Report on standalone unaudited financial results of M/s. Sungold Capital Limited for the Quarter and Nine Months ended December 31, 2024 pursuant to Regulation 33 of Securities Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015 as amended**

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 Nine Months ended December 31, 2024 ("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 "Listing Regulations"), as amended, read with SEBI Circular No. CIR/CFD/CMD 11-44/2019 dated March 29th, 2019 (the "Circular").

2. The statement which is 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, (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 and in compliance with the Regulations 33 of the Listing Regulations. 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. This standard requires that we plan and perform to review to obtain assurance as to whether the Statement is free of material misstatement. The 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.

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 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M/s. J Singh & Associates  
Chartered Accountants  
Firm Registration No: 110266W**

**Hemant Kumar Shantilal Mehta  
Partner  
Membership No: 100748**

**UDIN: 25100748BMOUJU7490  
Place:- Mumbai  
Date: - 28/01/2025**



**Branch Office:**

Ahmedabad (Gujrat) • Banglore (Karnataka) • Chennai (Tamilnadu) • Hyderabad (Andra Pradesh) • Hisar (Haryana) • Jaipur (Rajasthan) • Kolkata (West Bengal) • New Delhi • Patna (Bihar) • Punjab (Mohali) • Ranchi (Jarkhand) • Thiruvananthapuram (Kerala) • Tirunelveli (Tamilnadu) • Varanasi (U.P.)



B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **Not Applicable**

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (standalone and consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable**

