

Date: 25.10.2024

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

Scrip Code: 541799

Sub: Outcome of the Board Meeting.

Dear Sir/Madam,

In pursuant to the provision of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, we would like to inform you that the Board of Directors in their Meeting held today i.e. **Friday, October 25, 2024** at the registered office of the company, inter alia;

1. Approved Unaudited Financial Result prepared as per Indian Accounting Standard (Ind AS) for the half year ended September 30, 2024.
2. Noted the Limited Review Report of the Unaudited Standalone Financial Results of the company for the half year ended on September 30, 2024, issued by the Auditor of the company.

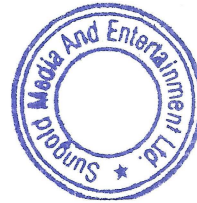
The Board Meeting was commenced at 01:00 P.M. and concluded at 01:45 P.M.

Kindly take the same on your records and oblige.

Thanking You,

For Sungold Media And Entertainment Limited

Bhavya Devang Maniyar
Company Secretary and Compliance Officer
Membership No. A62856



Encl:

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

Date: 25.10.2024

To
The General Manager,
Corporate Relation Department
BSE Limited
Phiroze Jeebhoy Towers,
Dalal Street Fort,
Mumbai – 400001

SCRIP CODE: 541799

Sub: Unaudited Financial Result for the Half-Year ended September 30, 2024

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 and Liability and Statement of Cash Flow along with the Limited Review Report** of the Company for the half year ended September 30, 2024.

The Board Meeting commenced at 01:00 P.M. and concluded at 01:45 P.M.

Kindly take into your record and acknowledge the receipt of same.

Thanking You,

Yours Faithfully,
For Sungold Media And Entertainment Limited



Bhavya Devang Maniyar
Company Secretary and Compliance Officer
Membership No. A62856

Encl:

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

SUNGOLD MEDIA AND ENTERTAINMENT LIMITED

(CIN:L22100GJ1995PLC024944)

Registered off: 102, 1st Floor, 36, Shri Rang Residency, Vadia, Rajpipla, Nandod, Narmada, Gujarat 393145

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

Statement of Unaudited Financial Results for the Half Year Ended on 30.09.2024

PART I Particulars	Standalone			(Rs. In Lakhs except for EPS)	
	Six Months Ended April 1, 2024 to September 30, 2024	Preceding Six Months Ended October 1, 2023 to March 31, 2024	Corresponding Six Months Ended April 01, 2023 to September 30, 2023	Year to date figures for the current period ended April 1, 2023 to March 31, 2024	Year to date figures for the previous period ended April 1, 2022 to March 31, 2023
	Unaudited	Audited	Unaudited	Audited	Audited
1. Income					
a. Revenue from Operations	52.356	44.171	39.537	83.709	71.891
b. Other Income	0.055	0.000	0.003	0.003	0.299
Total income	52.411	44.171	39.540	83.712	72.190
2. Expenses					
a. Cost of materials consumed	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
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000	0.000	0.000	0.000
d. Employee benefits expense	32.733	27.360	17.511	44.871	34.278
e. Finance Cost	0.000	0.000	0.000	0.000	0.000
f. Depreciation, depletion and amortisation expense	0.119	1.877	1.872	3.754	3.528
g. Other expenditure	16.368	14.572	16.924	31.491	32.116
Total Expenses	49.220	43.809	36.307	80.116	69.922
3. Profit / (Loss) from operations before exceptional items and tax (1-2)	3.191	0.362	3.233	3.596	2.268
4. Exceptional Items	0.000	0.000	0.000	0.000	0.000
5. Total Profit Before tax	3.191	0.362	3.233	3.596	2.268
6. Tax expense					
a) Current Tax	0.402	0.535	0.370	0.905	0.571
b) Deferred Tax	0.000	0.000	0.000	0.000	0.000
Total Tax expenses	0.402	0.535	0.370	0.905	0.571
7. Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.000	0.000	0.000	0.000
8. Net Profit Loss for the period from continuing operations	2.789	-0.173	2.863	2.691	1.697
9. Profit (loss) from discontinued operations before tax	0.000	0.000	0.000	0.000	0.000
10. Tax expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000
11. Net profit (loss) from discontinued operation after tax	0.000	0.000	0.000	0.000	0.000
12. Share of profit (loss) of associates and joint-ventures accounted for using equity method	0.000	0.000	0.000	0.000	0.000
13. Total profit (loss) for period	2.789	-0.173	2.863	2.691	1.697
14. Other Comprehensive Income net of taxes	0.000	0.000	0.000	0.000	0.000
15. Total Comprehensive income for the period	2.789	-0.173	2.863	2.691	1.697
16. Total profit or loss, attributable to					
Profit or loss, attributable to owners of parent	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
17. Total Comprehensive income for the period attributable to					
Comprehensive income for the period attributable to owners of parent	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
18. Details of equity share capital					
Paid-up equity share capital	1100.000	1100.000	1100.000	1100.000	1100.000
Face value of equity share capital	10.000	10.000	10.000	10.000	10.000
19. Details of debt securities					
20. Reserves excluding revaluation reserve				57.552	54.845
Earning Per Share					
21. i. Earnings per equity share for continuing operations					
Basic earnings (loss) per share from continuing operations	0.025	-0.002	0.026	0.024	0.015
Diluted earnings (loss) per share from continuing operations	0.025	-0.002	0.026	0.024	0.015
21. ii. Earnings per equity share for discontinued operations					
Basic earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000
Diluted earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000
21. iii. Earnings per equity share					
Basic earnings (loss) per share from continuing and discontinued operations	0.025	-0.002	0.026	0.024	0.015
Diluted earnings (loss) per share from continuing and discontinued operations	0.025	-0.002	0.026	0.024	0.015
22. Debt equity ratio	0.000	0.000	0.000	0.000	0.000
23. Debt service coverage ratio	0.000	0.000	0.000	0.000	0.000
24. Interest service coverage ratio	0.000	0.000	0.000	0.000	0.000


NOTES:

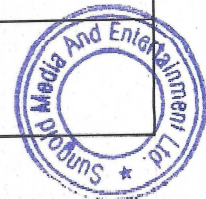
- The above Standalone results have been reviewed by Audit Committee and taken on record by the Board of Directors in their meeting held on October 25, 2024. The Report of Statutory Auditors is being filed with the BSE Limited and the same is available on Company's website.
- The Company does not have more than one reportable segment in terms of AS (17) hence segment wise reporting is not applicable under section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014
- These results have been prepared in accordance with SEBI Listing Regulations and SEBI Circulars issued from time to time and applicable Ind AS notified under Companies (Indian Accounting Standard) Rules, 2015.
- Previous year figure has been rearranged/ regrouped wherever necessary, to correspond with those of the current periods's classification.

For Sungold Media and Entertainment Limited

Date: 25.10.2024

Place: Rajpipla


Raj Kotia
 Chairman and Managing Director
 DIN: 06360347



SUNGOLD MEDIA AND ENTERTAINMENT LIMITED

(CIN:L22100GJ1995PLC024944)

Registered off: 102, 1st Floor, 36, Shri Rang Residency, Vadia, Rajpipla, Nandod, Narmada, Gujarat 393145

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

Statement of Asset and Liability for the half year ended on 30.09.2024 (Rs. in lakhs)

	As at September 30, 2024	As at March 31, 2024
	UNAUDITED	AUDITED
I ASSETS		
Non-current Asset		
(1) (a) Fixed Asset		
(i) Tangible Assets	0.872	0.991
(ii) Intangible assets	0.000	0.000
(iii) Capital work-in-progress	0.000	0.000
(iv) Intangible assets under development	33.084	24.004
Total of Fixed Assets	33.956	24.995
(b) Non-current investments		
(c) Deferred tax assets (net)	0.183	0.183
(d) Long-term loans and advances	0.000	0.000
(e) Other non-current assets	1057.434	1035.290
Sub-total - Non-current assets	1091.573	1060.468
(2) Current Assets		
(a) Current investments	0.000	0.000
(b) Inventories	0.000	0.000
(c) Trade receivables	41.079	53.989
(d) Cash and cash equivalents	21.801	38.492
(e) Short-term loans and advances	0.100	0.100
(f) Other current assets	7.393	5.838
Sub-total - Current assets	70.373	98.419
TOTAL - ASSETS	1161.946	1158.887
I EQUITY & LIABILITIES		
(1) Shareholders' Funds		
(a) Share capital	1100.000	1100.000
(b) Reserves and surplus	60.342	57.552
(c) Money received against share warrants	0.000	0.000
Sub- total of Shareholder's fund	1160.342	1157.552
(2) Share application money pending allotment	0.000	0.000
(3) Non Current Liabilities		
(a) Long-term borrowings	0.000	0.000
(b) Deferred tax liabilities (net)	0.000	0.000
(c) Other long-term liabilities	0.000	0.000
(d) Long-term provisions	0.000	0.000
Sub-total - Non-current liabilities	0.000	0.000
(4) Current Liabilities		
(a) Short-term borrowings	0.000	0.000
(b) Trade payables		
i) Due to micro enterprises & small enterprises		0.000
ii) Dues to creditors other than micro enterprises & small enterprises	0.009	0.035
(c) Other current liabilities	0.288	0.395
(d) Short-term provisions	1.307	0.905
Sub-total - Current liabilities	1.604	1.335
TOTAL - EQUITY AND LIABILITIES	1161.946	1158.887

Date: 25.10.2024

Place: Rajpipla

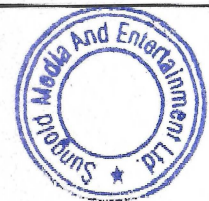
For Sungold Media and Entertainment Limited

Raj

Raj Kotia

Chairman and Managing Director

DIN:06360347



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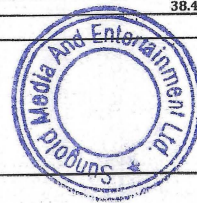
Website: www.sungoldmediaent.com, E-mail: info@sungoldmediaent.com, sungoldmediaent@gmail.com

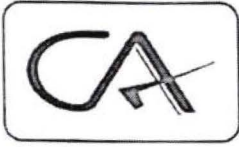
Particulars	Statement of Cash Flow for Half Year Ended on 30.09.2024 (Rs. In Lakhs)	
	As on 30/09/2024 Unaudited	As on 31/03/2024 Audited
Cash flows from used in operating activities		
Profit before tax	3.191	3.596
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	-	-
Adjustments for decrease (increase) in inventories	-	-
Adjustments for decrease (increase) in trade receivables, current	-	-
Adjustments for decrease (increase) in trade receivables, non-current	12.910	21.011
Adjustments for decrease (increase) in other current assets	(1.555)	1.718
Adjustments for decrease (increase) in other non-current assets	-	-
Adjustments for other financial assets, non-current	(22.143)	12.931
Adjustments for other financial assets, current	-	-
Adjustments for other bank balances	-	-
Adjustments for increase (decrease) in trade payables, current	-	-
Adjustments for increase (decrease) in trade payables, non-current	(0.026)	(0.355)
Adjustments for increase (decrease) in other current liabilities	(0.107)	(0.197)
Adjustments for increase (decrease) in other non-current liabilities	-	-
Adjustments for depreciation and amortisation expense	0.119	3.754
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
Adjustments for provisions, current	-	0.334
Adjustments for provisions, non-current	-	-
Adjustments for other financial liabilities, current	-	-
Adjustments for other financial liabilities, non-current	-	-
Adjustments for unrealised foreign exchange losses gains	-	-
Adjustments for dividend income	-	-
Adjustments for interest income	-	-
Adjustments for share-based payments	-	-
Adjustments for fair value losses (gains)	-	-
Adjustments for undistributed profits of associates	-	-
Other adjustments for which cash effects are investing or financing cash flow	-	-
Other adjustments to reconcile profit (loss)	-	-
Other adjustments for non-cash items	-	-
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
Total adjustments for reconcile profit (loss)	(10.802)	39.196
Net cash flows from (used in) operations	(7.611)	42.792
Dividends received	-	-
Interest paid	-	-
Interest received	(0.055)	-
Income taxes paid (refund)	-	(0.905)
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) operating activities	(7.666)	41.887
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses	-	-
Cash flows used in obtaining control of subsidiaries or other businesses	-	-
Other cash receipts from sales of equity or debt instruments of other entities	-	-
Other cash payments to acquire equity or debt instruments of other entities	-	-
Other cash receipts from sales of interests in joint ventures	-	-
Other cash payments to acquire interests in joint ventures	-	-
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-	-
Proceeds from sales of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	-
Proceeds from sales of investment property	-	-
Purchase of investment property	-	-
Proceeds from sales of intangible assets	-	-
Purchase of intangible assets	(9.080)	(22.489)
Proceeds from sales of intangible assets under development	-	-
Purchase of intangible assets under development	-	-
Proceeds from sales of goodwill	-	-
Purchase of goodwill	-	-
Proceeds from biological assets other than bearer plants	-	-
Purchase of biological assets other than bearer plants	-	-
Proceeds from government grants	-	-
Proceeds from sales of other long-term assets	-	-
Purchase of other long-term assets	-	-
Cash advances and loans made to other parties	-	-
Cash receipts from repayment of advances and loans made to other parties	-	-
Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-	-
Dividends received	0.055	0.003
Interest received	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) investing activities	(9.025)	(22.486)
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	-	-
Payments from changes in ownership interests in subsidiaries	-	-
Proceeds from issuing shares	-	-
Proceeds from issuing other equity instruments	-	-
Payments to acquire or redeem entity's shares	-	-
Payments of other equity instruments	-	-
Proceeds from exercise of stock options	-	-
Proceeds from issuing debentures notes bonds etc	-	-
Proceeds from borrowings	-	-
Repayments of borrowings	-	-
Payments of finance lease liabilities	-	-
Payments of lease liabilities	-	-
Dividends paid	-	-
Interest paid	-	-
Income taxes paid (refund)	-	0.021
Other inflows (outflows) of cash	-	0.021
Net cash flows from (used in) financing activities	-	0.021
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(16.691)	19.422
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	16.691	19.422
Net increase (decrease) in cash and cash equivalents	16.691	19.422
Cash and cash equivalents cash flow statement at beginning of period	38.492	19.070
Cash and cash equivalents cash flow statement at end of period	21.801	38.492

For Sungold Media and Entertainment Limited

Date: 25.10.2024
Place: Rajpipla

Raj
Raj Kotia
Chairman and Managing Director
DIN:06360347





BHARAT GUPTA & CO.

Chartered Accountants

Independent Auditor's Review Report on Standalone Unaudited Financial Results of M/s. Sungold Media and Entertainment Limited for the Half Year ended September 30, 2024 pursuant to Regulation 33 of Securities Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board Members
M/s. SUNGOLD MEDIA AND ENTERTAINMENT LIMITED

We have reviewed the accompanying statement of Unaudited Financial Result of M/s. Sungold Media And Entertainment Limited for the half year ended result for the period from 1st April, 2024 to 30th September, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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.

We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 M/s. Bharat Gupta & Co
Chartered Accountants
Firm Registration No: 131010W



Membership No: 136055
UDIN- 24136055BKAIVE4274

Place:- Bhayander (E), Thane
Date: 25.10.2024