

(AN ISO 9001:2015 CERTIFIED COMPANY) CIN: L65993DL1994PLC060154

Regd. Office: 209, Bhanot Plaza - II 3, D.B. Gupta Road, Paharganj New Delhi - 110055

Date: 07.08.2024

To,
The Manager
Department of Corporate Service
BSE Limited
P.J. Towers Dalal Street, Mumbai-400001

SCRIP CODE: 539574 (SUNSHINE CAPITAL LIMITED) EQ - ISIN - INE974F01025.

<u>Sub: Submission of Unaudited financial results of (Sunshine Capital Limited) for the quarter ended</u> <u>June 30, 2024 and the Limited Review Report thereon.</u>

Dear Sir/Madam (s),

Pursuant to Regulation 33 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose hereto, for your information and record:

- 1. The unaudited financial results of (Sunshine Capital Limited) ("the Company") for the quarter ended June 30th, 2024, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on 07th August 2024 (which commenced at 06:00 PM. and concluded at 06:50 P.M.)
- 2. Limited Review Report dated 07th August 2024 issued by the Statutory Auditors of the Company, GSA & Associates, on the aforesaid financial results of the Company for the quarter ended June 30th, 2024, which was duly placed before the Board at the aforesaid meeting.

You are requested to take the above on your records and acknowledge the same.

For & on the behalf of Board of Directors of SUNSHINE CAPITAL LIMITED

SURENDRA KUMAR JAIN (Managing Director) DIN: 00530035

Place: New Delhi Encl: As above

SUNSHINE CAPITAL LIMITED CIN: L65993DL1994PLC060154

Regd. Off: 209 BHANCT PLAZA II, 3 D B GUPTA ROAD, NEW DELHI-110055

Corp. Off.: 16/121-122, Jain Bhawan, First Floor Faiz Road, W.E.A Karol Bagh New Delhi 110005 Email Id: sunshinecapital95@gmail.com, Website: www.sunshinecapital.in Ph: 011-23582393

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL QUARTER ENDED ON 30th JUNE, 2024 - IND-AS COMPLIANT

₹ IN LACS Vear Ended Three Months Ended **Particulars** CURRENT CORRESPONDING PREVIOUS QUARTER YEAR TO DATE QUARTER **OUARTER** 01.01.2024 01.04.2023 31.03.2024 30.06.2024 31.03.2024 30.06.2023 (₹) (₹) (7) (7) Audited Audited Audited Unaudited Revenue from opertaions 168.674 908.525 286.810 125.296 Interest Income 0.023 0.888 0.107 **Dividend Income** Rental Income Fees & Commission Income Net gain on fair vale changes Net gain on derecognition of financial instruments under amortised cost category 6,513.598 71.374 Sale of Shares 0.981 Sale of services Others (to be specified) 7.423.010 Total Income 287.791 196.777 168.697 Expenses 0.017 0.107 **Finance Costs** Fees and commission expense Net loss on fair value changes Net loss on derecognition of financial instruments under amortised cost category Impairment on financial instruments Cost of materials consumed 22,357.438 28.342.821 Purchases of Stock-in-trade Changes in Inventories of finished goods, stock-in-trade and work 1.577 (22,328.634) (21,266.603) in- progress **Employee Benefits Expenses** 9.261 17.932 14.756 101.229 13.510 13.510 Depreciation, amortization and impairment Others expenses (to be specified) 76.471 123.013 13.671 127.968 87.309 28.427 7,319.032 183.275 Total expenses Profit/(loss) before exceptional items and tax [I-II) 140.270 103.979 200,482 (4.810.206) IV Exceptional Items (4,810.206)140,270 200.482 V Profit/(loss) before tax(III-IV) (4.796.705)(4,706.228)Shares in Associates Comapany 0.009 0.060 0.060 VI Tax expense: 16.021 16.021 (1) Current tax (2) Deferred tax (0.925)(0.925)15.036 Total tax expenses 15.036 200.491 140.270 (4,721.324) (4.811.741) VII Profit (Loss) for the period from continuing operations (V-VI) VIII Profit/(loss) from discontinued operations IX Tax expense of discontinued operations X | Profit/(loss) from Discontinued operations (after tax) (VII-IX) (4,721.324) XI Profit/(loss) for the period (VII+X) 140.270 200.491 (4,811.741) XII Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be re- classified . to profit or loss B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss Other Comprehensive Income (A+B) 200.491 (4,811.741) (4,721.324) XIII Total Comprehensive Income for the period (XI+XII)(Comprising Profit (Loss) and Other Comprehensive Income for the period) XIV Paid up equity share capital (Face value Rs. 1/- per share) 10,416.720 10,416.720 1.302.090 10,416.720 XV Earnings per equity share (for continuing operation): (0.452)1.077 (0.453)0.019 (1) Basic (0.453)0.019 (0.462)1.077 (2) Diluted Earnings per equity share (for discontinued operation): (1) Basic (2) Diluted

See accompanying note to the financial results



- Notes:

 (1) The above Audited financial results for the quarter and Financial Quarter ended 30th June 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 07th August 2024.
 - (2) The stautory auditors have carried out the audit on the above results for Quarter and Financial Year Ended 31st March 2024. However, the management has excercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
 - (3) The Financial figures of last quarter i.e quarter ended 31st March, 2024 are the balancing figures between audited figures in respect of the financial year ended 31st March, 2024 and published year to date figures upto the third quarter i.e 31st December, 2023 of the current financial year.
 - (4) EPS has been calculated in accordance with AS 20 issued by ICAI
- (5) Figure for the previous period have been regrouped whereever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of the actor se SUNSHINE CAPITAL LIMITED

Surendra Kumar Jain Managing Director DIN: 00530035

Date: 07.08.2024 Place: New Delhi

SUNSHINE CAPITAL LIMITED

CIN: L65993DL1994PLC060154

Cin: 1659930L1994PLC00134

Regd. Off: 209 BHANOT PLAZA II, 3 D B GUPTA ROAD, NEW DELHI-110055

Corp. Off.: 16/121-122, Jain Bhawan, First Floor Faiz Road, W.E.A Karol Bagh New Delhi 110005

Email Id: sunshinecapital95@gmail.com, Website: www.sunshinecapital.in

Ph: 011-23582393

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30th JUNE, 2024 - IND-AS COMPLIANT

	Particulars	CURRENT	Three Months Ended	CORRESPONDING	Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	QUARTER	YEAR TO DATE
		01.04.2024	01.01.2024	01.04.2023	01.04.2023
		to	to	to	to
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(₹)	(₹)	(₹)	(7)
-		Unaudited	Unaudited	Audited	Audited
-	Revenue from opertaions	Unaddited	Onaudited	Auditeu	Audited
-	Interest Income	286.810	125.296	168.674	908.52
_		280.010	0.107	0.023	0.88
_	Dividend Income		0.107	0.023	0.66
	Kental Income Fees & Commission Income				
_	Net gain on fair vale changes				
\rightarrow					
	Net gain on derecognition of financial instruments under amortised cost category	10			
	Sale of Shares	0.981	71.374	*	6,513.59
	Sale of services				
	Others (to be specified)				
1	Total Income	287.791	196.777	168.697	7,423.01
	Expenses				
	Finance Costs		0.017		0.10
	Fees and commission expense		•	•	
	Net loss on fair value changes		- 1		
	Net loss on derecognition of financial instruments under				
	amortised cost category				
	Impairment on financial instruments				
	Cost of materials consumed				
	Purchases of Stock-in-trade		22,357.438		28,342.82
	Changes in Inventories of finished goods, stock-in-trade and	1.577	(22,328.634)		(21,266.60
	work-in- progress				
	Employee Benefits Expenses	9.261	17.932	14.756	101.22
	Depreciation, amortization and impairment		13.510		13.51
	Others expenses (to be specified)	76.471	123.013	13.671	127.90
II	Total expenses	87.309	183.275	28.427	7,319.03
101	Profit/(loss) before exceptional items and tax (I-II)	200.482	13.501	140.270	103.97
IV	Exceptional Items		(4,810.206)		(4,810.20
	Profit/(loss) before tax(III-IV)	200.482	(4,796.705)	140.270	(4,706.22
	Tax expense:		1,7,22,122,1		
	(1) Current tax		16.021	2.00	16.02
	(2) Deferred tax		(0.925)		(0.92
	Total tax expenses		15.096		15.09
VII	Profit (Loss) for the period from continuing operations (V-VI)	200.482	(4,811.801)	140.270	(4,721.32
VIII	Profit/(loss) from discontinued operations				
	Tax expense of discontinued operations				
	Profit/(loss) from Discontinued operations (after tax) (VII-			140.270	4
	IX)				
	Profit/(loss) for the period (VII+X)	200.482	(4,811.801)	140.270	(4,721.32
XIII	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss				
	(ii) Income tax relating to items that will not be re- classified to profit or loss		•	•	
	B (i) Items that will be reclassified to profit or loss				
	(ii) Income tax relating to items that will be reclassified to profit or loss		*	*	
	Other Comprehensive Income (A+B)		2		
	Total Comprehensive Income for the period	200.482	(4,811.801)		(4,721.3
	(XI+XII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	C10070000286740.3			
	Paid up equity share capital (Face value Rs. 1/- per share)	10,416.720	10,416.720	1,302.090	10,416.7
	Earnings per equity share (for continuing operation):				
	(1) Packs	0.019	10.4531	1.077	In Al
	(1) Basic	0.019	(0.462)		(0.49
	(2) Diluted	0.019	(0.462)	1.077	(0.45
XVI	Earnings per equity share (for discontinued operation):				
			-	-	
	(1) Basic (2) Diluted				



Notes:

- (1) The above Audited financial results for the quarter ended 30th June 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 07.08.2024
- (2) The stautory auditors have carried out the audit on the above results for Quarter Ended 30th June 2024. However, the management has excercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (3) EPS has been calculated in accordance with AS 20 issued by ICAI
- (4) Figure for the previous period have been regrouped whereever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of SUNSHINE CAPITAL LIMITED CAPIT

Surendra Kumar Jain Managing Director DIN: 00530035

Date: 07.08.2024 Place: New Delhi

GSA & Associates LLP Chartered Accountants

Independent Limited Review Report on Interim Standalone Financial Results of Sunshine Capital Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

TO

THE BOARD OF DIRECTORS OF SUNSHINE CAPITAL LIMITED

- 1. We have reviewed the accompanying Statement of Unaudited Standalone and Consolidated Financial Results of **SUNSHINE CAPITAL LIMITED** (the "Company") for the Quarter ended on June 30th, 2024 ("the Statement) attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 the review to obtain moderate assurance as to whether the Statement is 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.
- 4. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Listing obligations and Disclosure Requirements] Regulations, as, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

FOR GSA & ASSOCIATES LLP

Chartered accountants

CA. Manindra Kumar Tiwari

Partner

M. NO. 501419

UDIN: 24501419BKAAFZ6964

Place: NEW DELHI Date: 07.08.2024