Date: October 25, 2024

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. **Friday**, **25**th **October**, **2024** at the registered office of the company, inter alia;

- 1. Approved Unaudited Standalone Financial Results, Statement of Asset and 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 2024.
- 2. Noted the Limited Review Report of the Unaudited Standalone Financial Results of the Company for the Quarter and Half Year ended on 30th September 2024 issued by the Auditors of the Company.

The Board Meeting was commenced at 03.00 P.M. and concluded at 03.30 P.M.

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 and Liability and Statement of Cash flow
- 2. Limited Review Report



CIN: L65910GJ1993PLCO18956

R

Date: 25.10.2024

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

PITAL LIMITED

SCRIP CODE: 531433

Sub: Unaudited Financial Result for the Quarter and 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, along with the Limited Review Report of the Company for the Quarter and Half Year ended September 30, 2024.

The Board Meeting was commenced at 03.00 P.M. and concluded at 03.30 P.M.

Kindly take the same on your records and acknowledge the receipt of same.

Thanking You,

Yours Faithfully,

For Sungold Capital Limited



Shruti Asati Company Secretary and Compliance Officer Membership No. – A63929

Encl:

1. Unaudited Financial Result for the Quarter and Half Year ended September 30, 2024.

2. Limited Review Report for the Quarter and Half Year ended September 30, 2024.

	and the second	PITAL LIMITED					
Registered off: GROUND FLOOR, 36, SHI	RI RANG RESID	ENCY, VADIA,	RAJPIPLA, NAR	MADA, GUJARA	T-393145.		
Website: www.sungoldcapitallimited.co	om, e-mail: sun	gold2006@gm	ail.com, info@	sungoldcapital	limited.com		
Statement of Unaudited Finan	cial Results fo	r the Quarter a	nd Half Year E	nded 30.09.202	24		
						(Rs. In Lak	hs except EPS
ART I		ILA DODD	D	Standalone	D. DI VIC		с
	Q	UARTER ENDE	D	HALF YEA	AR ENDED	YEAR	ENDED
hand and and	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024	31-03-2023
Particulars							
Revenue from Operations	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
nterest Income	55.300	64.340	61.643	119.640	128.280	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
ees and commission Income	0.000	0.000	0.000	0.000	0.000	0.000	0.000
let 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
Sale of services	0.367	1.123	0.527	1.490	1.057	1.373	2.086
Others (to be specified)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
l. Total Revenue from operations	55.667	65.463	62.170	121.130	129.337	227.643	179.696
2. Other Income (to be specified)	0.000	0.046	0.284	0.046	0.394	0.024	0.696
3.Total Income (1+2)	55.667	65.509	62.454	121.176	129.731	227.667	180.392
Expenses	0.000	0.000	0.000	0.000	0.000		
a. Cost of materials consumed b. Purchases of stock-in-trade	0.000	0.000	0.000	0.000	0.000	0.000	0.000
 Purchases of stock-in-trade 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	0.000	0.000	0.000	0.000	0.000	0.000	0.000
i. Employee benefits expense	14.673	25.047	14.115	39.720	30.072	66.436	63.959
e. Finance costs	16.822	16.718	19.165	33.540	39.868	76.271	0.020
Depreciation and amortisation expense	0.042	0.043	0.130	0.085	0.261	0.521	0.605
Fees and commission expense	0.000	0.000	0.000	0.000	0.000	0.000	0.000
n.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 category	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Impairment on financial instruments	0.000	0.000	0.000	0.000	0.000	0.000	0.000
x. Other expenditure	20.327	20.022	26.765	40.350	53.759	79.942	112.288
4. Total Expenditure	51.864	61.830	60.175	113.695	123.960	223.170	176.872
5. Profit/(Loss) before exceptional items and tax (3-4)	3.803	3.679	2.279	7.481	5.771	4.497	3.520
6. Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000	0.000
7.Total profit before tax (5-6)	3.803	3.679	2.279	7.481	5.771	4.497	3.520
8. Tax expense							
a) Current tax	0.710	0.231	0.440	0.941	0.660	1.132	0.886
b) Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Tax Expense 9.Net Profit (Loss) for the period from continuing operations after tax (7-	0.710	0.231	0.440	0.941	0.660	1.132	0.886
8)	3.093	3.448	1.839	6.540	5.111	3.365	2.633
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
13. Profit (loss) for the period (9+12)	3.093	3.448	1.839	6.540	5.111	3.365	2.633
14. Other Comprehensive Income	3.093	3.440	1.039	0.540	5111	5.505	2.035
(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	1 - 1 ⁻ 1 - 1 - 1	· · · · · ·		0.000	0.000	0.000	0.000
loss	0.000	0.000	0.000			and the state of t	
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			
(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
Subtotal (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
15. Total Comprehensive Income for the period (13+14) (Comprising						2.20	1
Profit (Loss) and other Comprehensive Income for the period)	3.093	3.448	1.839	6.540	5.111	3.365	2.633
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	0.000	0.000
Total profit or loss, attributable to owners of parent	0.000	0.000	0.000	0.000	0.000	0.000	0.000
17.Total Comprehensive income for the period attributable to	1.1			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
m . 1			0.000	0.000	0.000		0.000
Total comprehensive income for the period attributable to owners of	0.000	0.000	0.000	0.000	0.000	0.000	0.000
parent non-controlling interests 18. Details of equity share capital			1.000				1.1.1.1.1
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	0.000	0.000				370.450	367.084
accounting year	0.000						
19. Earnings PerShare (EPS) (for continuing operations)			-	0.071	0.000	0.010	0.014
a) Basic	0.017	0.019	0.010	0.036	0.028	0.018	0.014
b) Diluted	0.017	0.019	0.010	0.036	0.028	0.018	0.014
20. Earnings PerShare (EPS) (for discontinued operations)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
a) Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000
b) Diluted 21. Earnings per equity share (for continuing and discontinued		0.000			1		
21. Earnings per equity share (for continuing and discontinued operations)							
a) Basic	0.017	0.019	0.010	0.036	0.028	0.018	0.014
	0.017	0.019	0.010	0.036	0.028	0.018	0.014
b) Diluted		0.000	0.000	0.000	0.000	0.000	0.000
22. Debt equity ratio	0.000	0.000			0.000	0.000	0,000
	0.000 0.000 0.000	0.000	0.000	0.000	0.000	0.000	0,000

AP

SEGMENT REPORTING							
PART-II							
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	
Particulars	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
1. Segment Revenue							
(net sale/income from each segment should be disclosed under this head)							·
(a) Segment – Entertainment	0.189	0.623	0.287	0.812	0.547	0.686	0.870
(b) Segment – Software Development	0.178	0.500	0.240	0.678	0.510	0.687	1.216
(c) Segment – NBFC	55.300	64.386	61.927	119.686	128.674	226.294	178.306
(d) Unallocated	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total	55.667	65.509	62.454	121.176	129.731	227.667	180.392
Less : Inter segment Revenue	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Net sales/Income From Operations	55.667	65.509	62.454	121.176	129.731	227.667	180.392
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)							
(a) Segment – Entertainment	0.089	0.173		0.261	0.475	1	0.155
(b) Segment - Software Development	0.021	0.150	0.192	0.171	0.415		0.193
(c) Segment – NBFC	3.693	3.356	1.870	7.049	4.881	3.378	3.172
(d) Unallocated		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	1		0.000		0.000
Total	3.803	3.679	2.279	7.481	5.771	4.497	3.520
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
(iii)Un-allocable income	0.000	0.000		and the second s	0.000		0.000
Total Profit Before Tax	3.803	3.679	2.279	7.481	5.771	4.497	3.520
3.Capital Employed							
(Segment assets – Segment Liabilities)							
(a) Segment – Entertainment	0.319	0.359	0.321	0.319	0.321	0.359	0.354
(b) Segment – Software Development	0.000	0.000			0.000	0.000	0.000
(c) Segment – NBFC	2217.018	2213.885	2212.222	2217.018	2212.222	2,210.439	2,207.078
(d) Unallocated	0.000			0.000	0.000	0.000	0.000
Total	2217.337	2214.244	2212.543	2217.337	2212.543	2210.798	2207.432

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 Friday, October 25, 2024. 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

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: 25.10.2024



For Sungold Capital Limited

Rajiv Kotia Chairman and Managing Director DIN: 00135912

Registered off: GROUND FLOOR, 36, SHRI RANG RESIDENCY, VADIA, RAJPIPL	A, NARMADA, GUJARAT-3931	45.	
Website: www.sungoldcapitallimited.com, E-mail: sungold2006@gmail.com, info@sungoldcapitallimited.com			
Statement of Assets and Liabilities as at 30, Se	ptember 2024.	1	
	As at September 30, 2024	As at March 31,	
ACCERC	Unaudited	Audited	
ASSETS			
(1) Financial Assets			
(a) Cash and cash equivalents	21.199	26.360	
(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	2831.529	2911.536	
(f) Investments	0.000	0.000	
(g) Other Financial assets	. 0.000	0.000	
(2) Non Financial Assets			
(a) Current Assets (net)	16.005	3.106	
(b) Deferred tax assets (net)	0.000	0.000	
(c) Property, Plant and Equipment	0.669	0.724	
(d) Capital work-in-progress	0.000	0.000	
(e) Intangible Assets Under Development	37.886	37.886	
(f) Other Intangible assets	0.119	0.149	
(g) Other non financial assets (to be specified)	0.000	0.000	
TOTAL	ASSETS 2907.407	2979.761	
LIABILITIES AND EQUITY			
LIABILITIES			
(1) Financial Liabilities	· · · · · · · · · · · · · · · · · · ·		
(a) Derivative financial instruments	0.000	0.000	
(b) Payables			
(I) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises	0.000	0.000	
(ii) total outstanding dues of creditors other than micro enterprises and small	1.159	1.161	
(II) Other payables			
(i) total outstanding dues of micro enterprises and small enterprises	0.000	0.000	
(ii) total outstanding dues of creditors other than micro enterprises and small	15.002	19.974	
(c) Debt securities	0.000	0.000	
(d) Borrowings (other than debt securities)	671.741	746.601	
(e) Subordinated liabilities	0.000	0.000	
(f) Other financial liabilities	0.000	0.000	
(2) Non - Financial Liabilities		1.10-	
(a) Current tax liabilities (net)	2.073	1.132	
(b) Provisions	0.000	0.000	
(c) Deferred tax liabilities (net)	0.095	0.095	
(d) Other non- financial liabilities	0.000	0.000	
EQUITY	4040.040	1040.244	
	1840.349	1840.349	
(a) Equity share capital	376.988	370.449	
(a) Equity share capital (b) Other Equity		2979.76	
		2.9	

Place: Rajpipla Date: 25.10.2024 A LANS

Rajiv Kotia Chairman and Managing Director DIN:00135912

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 Cash Flow for the Half Year ended as on 30, September 2024. (In Lakhs)					
	Particulars	Six months ended 30/09/2024	Year ended 31/03/2024		
		Amount (in Rs.)	Amount (in Rs.)		
Statement of cash flo					
Cash flows from use Profit before tax	l in operating activities	7.481	4.497		
Adjustments for rec Adjustments for finan					
Adjustments for decre	ase (increase) in inventories				
	ase (increase) in trade receivables, current ase (increase) in trade receivables, non-current				
Adjustments for decre	ase (increase) in other current assets	(12.899)	3.588		
	ease (increase) in other non-current assets financial assets, non-current	80.006	110.020		
Adjustments for othe	financial assets, current	· · · · ·	-		
Adjustments for othe Adjustments for incre	ase (decrease) in trade payables, current	- (0.002)	- (0.891		
Adjustments for incre	ase (decrease) in trade payables, non-current		-		
	ase (decrease) in other current liabilities	(4.972)	(1.622		
	eciation and amortisation expense irment loss reversal of impairment loss recognised in profit or loss	0.085	0.521		
Adjustments for prov	sions, current	-			
Adjustments for prov	isions, non-current financial liabilities, current				
Adjustments for othe	financial liabilities, non-current				
Adjustments for unre Adjustments for divid	alised foreign exchange losses gains end income	-			
Adjustments for inter	est income				
Adjustments for shar Adjustments for fair	value losses (gains)				
Adjustments for undi	stributed profits of associates which cash effects are investing or financing cash flow				
	reconcile profit (loss)	-	· · · · ·		
Other adjustments for	r non-cash items ss from partnership firm or association of persons or limited liability partnerships	· · ·	-		
Total adjustments f	or reconcile profit (loss)	62.218	111.61		
Net cash flows from Dividends received	(used in) operations	69.699	116.11		
Interest paid		33.540	76.27		
Interest received Income taxes paid (re	fund)		- (0.88)		
Other inflows (outflo	ws) of cash				
	(used in) operating activities	103.239	191.49		
	g control of subsidiaries or other businesses . taining control of subsidiaries or other businesses				
Other cash receipts f	om sales of equity or debt instruments of other entities	-			
	to acquire equity or debt instruments of other entities om sales of interests in joint ventures	-			
Other cash payments	to acquire interests in joint ventures	-			
partnerships	are of profits of partnership firm or association of persons or limited liability	· · · ·	·		
partnerships	of property, plant and equipment	-			
Purchase of property	, plant and equipment	-	(6.75		
Proceeds from sales Purchase of investm	of investment property	· · ·			
Proceeds from sales	of intangible assets	-	-		
Purchase of intangib Proceeds from sales	e assets of intangible assets under development				
***	e assets under development	-	-		
Proceeds from sales Purchase of goodwil	-				
	gical assets other than bearer plants				
Proceeds from gover	nment grants	-			
Proceeds from sales Purchase of other lo	of other long-term assets	-			
Cash advances and I	oans made to other parties		-		
	epayment of advances and loans made to other parties iture contracts, forward contracts, option contracts and swap contracts	-			
	iture contracts, forward contracts, option contracts and swap contracts				
Dividends received Interest received		-	-		
Income taxes paid (1		-	0.02		
	n (used in) investing activities		(6.72		
	ed in financing activities tes in ownership interests in subsidiaries	-			
Payments from char	ges in ownership interests in subsidiaries				
Proceeds from issui Proceeds from issui	ng shares ng other equity instruments	r -	-		
	or redeem entity's shares	-			
Proceeds from exerc			-		
Proceeds from issui	ng debentures notes bonds etc		(95.69		
Proceeds from borr Repayments of borr	owings	(74.860)			
Payments of finance Payments of lease li		-			
Dividends paid	aunites	-	(76.2		
Interest paid Income taxes paid (efund)	(33.540)	(76.2)		
Other inflows (outfl	ows) of cash	(100 400)	- (171.9		
	n (used in) financing activities ease) in cash and cash equivalents before effect of exchange rate changes	(108.400) (5.161)	12.7		
Effect of exchange	rate changes on cash and cash equivalents	(01XXX)			
Effect of exchange r	ate changes on cash and cash equivalents ease) in cash and cash equivalents	(5.161)	12.7		
Cash and cash equiv	alents cash flow statement at beginning of period	26.360	13.5 26.3		
Cash and cash equ	ivalents cash flow statement at end of period	21.199	20.30		

Place: Rajpipla Date: 25.10.2024

Rajiv Kotia Chairman and Managing Director DIN:00135912

JSINGH&ASSOCIATES(Regd.) CHARTEREDACCOUNTANTS

Independent Auditor's Review Report on standalone unaudited financial results of M/s. Sungold Capital Limited for the Quarter and 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 of Directors, Sungold Capital Limited

- We have reviewed the accompanying statement of standalone unaudited financial results of Sungold Capital Limited ("the Company") for the Quarter and Half Year ended September 30, 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 1144/2019 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: 24100748BKAKFM5696

Place:- Mumbai Date: 25,10.2024

Branch Office:

- Ahmedabad (Gujrat) Banglore (Karnataka) Chennai (Tamilnadu) Hyderabad (Andra Pradesh) Indore (M.P.) Jaipur (Rajasthan)
- Kolkata (West Bengal)
 New Delhi
 Patna (Bihar)
- Punjab (Mohali) Ranchi (Jarkhand) Thiruvananthapuram (Kerla) Tirunelveli(Tamilnadu) Varanasi(U.P.)

