

SUNGOLD MEDIA AND ENTERTAINMENT LIMITED

CIN: L22100GJ1995PLC024944

Registered office: 13, Radhakrushna Mandir Compound, Village- Rajpipla, Nandod, Narmada-393145

E- Mail ID: sungoldmediaent@gmail.com, Contact No. +91-9099018633 Website: www.sungoldmediaent.com

Date: 11th November, 2022

To,
The Manager,
Corporate Relations Department
The Bombay Stock Exchange 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. 11th November, 2022 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 30th September, 2022.
2. Noted the Limited Review Report of the Unaudited Standalone Financial Results of the company for the half year ended on 30th September 2022, issued by the Auditor of the company.

A copy of the said Standalone Financial Results along with Limited Review report for standalone financial results in this respect are enclosed.

The Board Meeting was commenced at 04:15 pm and concluded at 05:15 pm.

Kindly take the same on your records and oblige.

Thanking You,

Yours Faithfully,

For Sungold Media And Entertainment Limited



Shubhangi Chourasia
Company Secretary & Compliance Officer
Membership No. A67818



Encl: As above

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Date: November 11, 2022

To
The General Manager,
Corporate Relation Department
Bombay stock Exchange Limited
Phiroze Jeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001

SCRIP CODE: 541799

Sub: Unaudited Financial Result for the half-year ended September 30, 2022

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 half year ended September 30, 2022.

The Board Meeting commenced at 04.15 PM and concluded at 05.15 PM.

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

Thanking You,

Yours Faithfully,

For Sungold Media And Entertainment Limited



**Shubhangi Chourasia
Company Secretary & Compliance Officer
Membership No.- A67818**



Encl: As above

SUNGOLD MEDIA AND ENTERTAINMENT LIMITED(CIN:L22100GJ1995PLC024944)

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

Statement of Unaudited Financial Results for the Half Year Ended on 30.09.2022

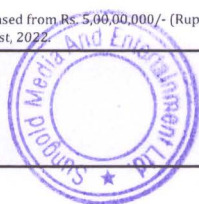
PART I Particulars	Standalone			(Rs. In Lakhs except for EPS)		
	Six Months Ended April 1, 2022 to September 30, 2022	Preceding Six Months Ended October 1, 2021 to March 31, 2022	Corresponding Six Months Ended April 1, 2021 to September 30, 2021	Year to date figures for the current period ended April 1, 2021 to March 31, 2022		Year to date figures for the previous period ended April 1, 2020 to March 31, 2021
	Unaudited	Audited	Unaudited	Audited	Audited	
1. Income						
a. Revenue from Operations						
b. Other Income	32.552	28.538	29.147	57.688	65.205	
Total income	0.048	0.023	0.006	0.029	0.138	
2. Expenses	32.600	28.561	29.153	57.717	65.343	
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	17.238	11.892	12.084	23.976	24.962	
e. Finance Cost	0.000	0.005	0.137	0.142	0.665	
f. Depreciation, depletion and amortisation expense	1.692	1.704	1.704	3.408	3.441	
g. Other expenditure	13.347	14.106	14.779	28.885	35.024	
Total Expenses	32.277	27.707	28.704	56.411	64.092	
3. Profit / (Loss) from operations before exceptional items and tax (1-2)	0.323	0.854	0.449	1.306	1.251	
4. Exceptional Items	0.000	0.000	0.000	0.000	0.000	
5. Total Profit Before tax	0.323	0.854	0.449	1.306	1.251	
6. Tax expense						
a) Current Tax	0.041	0.276	0.056	0.332	0.333	
b) Deferred Tax	0.000	-0.003	0.000	-0.003	-0.008	
Total Tax expenses	0.041	0.273	0.056	0.329	0.325	
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	0.282	0.581	0.393	0.977	0.926	
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	0.282	0.581	0.393	0.977	0.926	
14. Other Comprehensive Income net of taxes	0.000	0.000	0.000	0.000	0.000	
15. Total Comprehensive Income for the period	0.282	0.581	0.393	0.977	0.926	
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	500.000	500.000	500.000	500.000	500.000	
Face value of equity share capital	10.000	10.000	10.000	10.000	10.000	
19. Details of debt securities	0.000	0.000	0.000	0.000	0.000	
20. Reserves excluding revaluation reserve	-	-	-	61.289	60.312	
Earnings Per Share						
21. i. Earnings per equity share for continuing operations						
Basic earnings (loss) per share from continuing operations	0.006	0.012	0.008	0.020	0.019	
Diluted earnings (loss) per share from continuing operations	0.006	0.012	0.008	0.020	0.019	
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	0.006	0.012	0.008	0.020	0.019	
Diluted earnings (loss) per share from continuing and discontinued operations	0.006	0.012	0.008	0.020	0.019	
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 Friday, November 11, 2022. The Report of Statutory Auditors is being filed with the Bombay Stock Exchange 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.
- The Board of Director of the Company at its meeting held on 26.09.2022 has allotted 60,00,000 Warrants Convertible into 60,00,000 Equity Share of Rs.10/- each issued at par on preferential basis to promoters and non promoters.
- The Authorised Capital of company has increased from Rs. 5,00,00,000/- (Rupees Five Crores Only) to Rs. 12,50,00,000/- (Rupees Twelve Crore Fifty Lakh Only) pursuant to shareholders approval vide Annual General Meeting of company held on 01st August, 2022.

Date: 11.11.2022
Place: Rajpipla

For Sungold Media and Entertainment Limited


Raj Kotia
Chairman & Managing Director
DIN:06360347


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

Statement of Asset & Liability for the half year ended on 30.09.2022 (Rs. in lakhs)

		As at September 30, 2022	As at March 31, 2022
		UNAUDITED	AUDITED
I	ASSETS		
	Non-current Asset		
	(1) (a) Fixed Asset		
	(i) Tangible Assets	0.157	0.185
	(ii) Intangible assets	0.000	0.000
	(iii) Capital work-in-progress	0.000	0.000
	(iv) Intangible assets under development	0.000	0.000
	Total of Fixed Assets	0.157	0.185
	(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	440.069	452.045
	Sub-total - Non-current assets	440.252	452.413
	(2) Current Assets		
	(a) Current investments	30.000	0.000
	(b) Inventories	0.000	0.000
	(c) Trade receivables	79.950	79.950
	(d) Cash and cash equivalents	145.760	19.177
	(e) Short-term loans and advances	0.000	0.000
	(f) Other current assets	7.936	10.959
	Sub-total - Current assets	263.646	110.086
	TOTAL - ASSETS	704.055	562.499
I	EQUITY & LIABILITIES		
	(1) Shareholders' Funds		
	(a) Share capital	500.000	500.000
	(b) Reserves and surplus	53.447	61.289
	(c) Money received against share warrants	150.000	0.000
	Sub- total of Shareholder's fund	703.447	561.289
	(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	0.000
	ii) Dues to creditors other than micro enterprises & small	0.008	0.208
	(c) Other current liabilities	0.559	0.670
	(d) Short-term provisions	0.041	0.332
	Sub-total - Current liabilities	0.608	1.210
	TOTAL - EQUITY AND LIABILITIES	704.055	562.499

For Sungold Media and Entertainment Limited

Date: 11.11.2022
Place: Rajpipla



Raj

Raj Kotia
Chairman & Managing Director
DIN:06360347

Statement of Cash Flow for Half Year Ended on 30.09.2022 (Rs. In Lakhs)

Particulars	As on 30/09/2022	As on 31/03/2022
	Unaudited	Audited
Cash flows from used in operating activities		
Profit before tax	0.323	1.306
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	-	12.830
Adjustments for decrease (increase) in other current assets	3.023	6.158
Adjustments for decrease (increase) in other non-current assets	11.976	-
Adjustments for other financial assets, non-current	-	-
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	(0.200)	0.134
Adjustments for increase (decrease) in other current liabilities	(0.111)	0.364
Adjustments for increase (decrease) in other non-current liabilities	-	-
Adjustments for depreciation and amortisation expense	0.028	0.079
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
Adjustments for provisions, current	(0.291)	-
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	0.049	0.019
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)	14.474	19.584
Net cash flows from (used in) operations	14.797	20.890
Dividends received		
Interest paid		
Interest received		
Income taxes paid (refund)	(0.323)	(0.333)
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	14.474	20.557
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		
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		(36.315)
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	(0.049)	(0.019)
Interest received		
Income taxes paid (refund)		
Other inflows (outflows) of cash	(30.000)	
Net cash flows from (used in) investing activities	(30.049)	(36.334)
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	150.000	
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		(2.375)
Proceeds from borrowings		
Repayments of borrowings		
Payments of finance lease liabilities		
Payments of lease liabilities		
Dividends paid		
Interest paid		
Income taxes paid (refund)	(7.842)	
Other inflows (outflows) of cash	142.158	(2.375)
Net cash flows from (used in) financing activities	142.158	(2.375)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	126.583	(18.152)
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	126.583	(18.152)
Net increase (decrease) in cash and cash equivalents	19.177	37.329
Cash and cash equivalents cash flow statement at beginning of period	145.760	19.177
Cash and cash equivalents cash flow statement at end of period		

For Sungold Media and Entertainment Limited

Date: 11.11.2022
Place: Rajpipla



Raj
Raj Kotia
Chairman & Managing Director
DIN:06360347



**LIMITED REVIEW CERTIFICATE ON UNAUDITED FINANCIAL RESULTS OF SUNGOLD MEDIA
AND ENTERTAINMENT LIMITED FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022**

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 and year to date results for the period from 1st April, 2022 to 30th September, 2022. 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.

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- 22136055BCUFDK3358

Place:- Bhayander (E), Thane
Date: 11.11.2022