

# SUNGOLD CAPITAL LIMITED

CIN: L65910GJ1993PLC018956

Registered Office: House no. 7/13, Opp White Tower, Station Road, Nandod, Rajpipla Narmada – 393145  
Corporate Office: B/ 618, 6<sup>th</sup> Floor, Jaswanti Allied Business Centre, off: Ramchandra Lane, extn, Malad (West),  
Mumbai – 400064

Email: sungold2006@gmail.com Website: www.sungoldcapitallimited.com Contact No: + 91 8108756812

October 23, 2020

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

**SCRIP CODE: 531433**

**Sub: Unaudited Financial Result for the Quarter and Half Year ended September 30, 2020**

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 quarter and half year ended September 30, 2020.

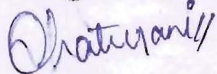
**The Board Meeting was commenced at 03.00 pm and concluded at 4.00 pm.**

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

Thanking You,

Yours Faithfully,

For Sungold Capital Limited



**Versha Chaturani**  
**(Company Secretary & Compliance Officer)**  
**(Membership no. - A59225)**



Encl: as above

## SUNGOLD CAPITAL LIMITED

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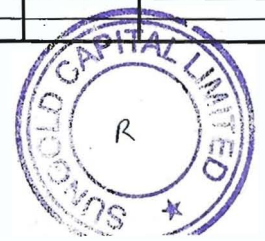
Corporate off: B/618, Jaswanti Allied Business Centre, off: Ramchandra Lane Extn; Kachpada, Malad - West, Mumbai - 400064

Website: www.sungoldcapitallimited.com e-mail: sungold2006@gmail.com, info@sungoldcapitallimited.com

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2020

(Rs. In Lakhs)

PART I	Standalone						
	3 months ended 30/09/2020	Preceding 3 months ended 30/06/2020	Corresponding 3 months ended in the previous year 30/09/2019	Year to date figures for current period ended 30/09/2020	Year to date figures for the previous year ended 30/09/2019	Previous year ended 31/03/2019	Previous year ended 31/03/2020
Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
<b>Revenue from Operations</b>							
Interest Income	41.267	45.857	57.403	87.124	97.377	181.218	180.740
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	2.780	3.259	0.157	6.039	1.046	3.934	2.995
Others (to be specified)	0.000	0.000	0.291	0.000	0.303	0.047	0.303
<b>1. Total Revenue from operations</b>	<b>44.047</b>	<b>49.116</b>	<b>57.851</b>	<b>93.163</b>	<b>98.726</b>	<b>185.199</b>	<b>184.038</b>
2. Other Income (to be specified)	0.033	1.402	0.000	1.435	0.000	0.000	0.000
<b>3. Total Income (1+2)</b>	<b>44.080</b>	<b>50.518</b>	<b>57.851</b>	<b>94.598</b>	<b>98.726</b>	<b>185.199</b>	<b>184.038</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	22.920	17.086	28.942	40.006	48.362	121.602	83.956
e. Finance costs	0.000	0.000	0.000	0.000	0.000	0.000	0.000
f. Depreciation and amortisation expense	0.002	0.002	0.000	0.004	0.000	0.578	0.030
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	17.466	29.603	27.000	47.069	43.058	58.262	96.134
<b>4. Total Expenditure</b>	<b>40.388</b>	<b>46.691</b>	<b>55.942</b>	<b>87.079</b>	<b>91.420</b>	<b>180.442</b>	<b>180.120</b>
<b>5. Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>3.692</b>	<b>3.827</b>	<b>1.909</b>	<b>7.519</b>	<b>7.306</b>	<b>4.757</b>	<b>3.918</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>3.692</b>	<b>3.827</b>	<b>1.909</b>	<b>7.519</b>	<b>7.306</b>	<b>4.757</b>	<b>3.918</b>
<b>8. Tax expense</b>							
(a) Current tax	0.892	0.995	0.496	1.887	1.171	1.237	0.870
(b) Deferred tax	0.000	0.000	0.000	0.000	0.000	-0.053	0.148
<b>9. Net Profit (Loss) for the period from continuing operations after tax (7-8)</b>	<b>2.800</b>	<b>2.832</b>	<b>1.413</b>	<b>5.632</b>	<b>6.135</b>	<b>3.573</b>	<b>2.900</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>2.800</b>	<b>2.832</b>	<b>1.413</b>	<b>5.632</b>	<b>6.135</b>	<b>3.573</b>	<b>2.900</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>2.800</b>	<b>2.832</b>	<b>1.413</b>	<b>5.632</b>	<b>6.135</b>	<b>3.573</b>	<b>2.900</b>
<b>16. 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						354.879	357.779
<b>18. Earnings Per Share (EPS) (for continuing operations)</b>							
a) Basic	0.015	0.015	0.008	0.031	0.033	0.019	0.016
b) Diluted	0.015	0.015	0.008	0.031	0.033	0.019	0.016
<b>19. 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>20. Earnings per equity share (for continuing and discontinued operations)</b>							
a) Basic	0.015	0.015	0.008	0.031	0.033	0.019	0.016
b) Diluted	0.015	0.015	0.008	0.031	0.033	0.019	0.016



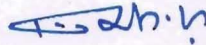
## PART-II

Particulars	3 months ended 30/09/2020	Preceding 3 months ended 30/06/2020	Corresponding 3 months ended in the previous year 30/09/2019	Year to date figures for current period ended 30/09/2020	Year to date figures for the previous year ended 30/09/2019	Previous year ended 31/03/2019	Previous year ended 31/03/2020
	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	2,500	3,000	0,000	5,500	0,733	3,202	2,214
(b) Segment - Software Development	0,280	0,259	0,157	0,539	0,313	0,731	0,781
(c) Segment - NBFC	41,300	47,259	57,694	88,559	97,680	181,266	181,043
(d) Unallocated	0,000	0,000	0,000	0,000	0,000	0,000	0,000
Total	44,080	50,518	57,851	94,598	98,726	185,199	184,038
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>44,080</b>	<b>50,518</b>	<b>57,851</b>	<b>94,598</b>	<b>98,726</b>	<b>185,199</b>	<b>184,038</b>
<b>2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)</b>							
(a) Segment - Entertainment	1,665	0,488	(0,074)	2,153	0,481	2,725	-2,683
(b) Segment - Software Development	0,110	0,089	0,052	0,199	0,102	0,301	0,460
(c) Segment - NBFC	1,917	3,250	1,931	5,167	6,723	1,731	6,142
(d) Unallocated	0,000	0,000	0,000	0,000	0,000	0,000	0,000
Total	3,692	3,827	1,909	7,519	7,306	4,757	3,919
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>3,692</b>	<b>3,827</b>	<b>1,909</b>	<b>7,519</b>	<b>7,306</b>	<b>4,757</b>	<b>3,919</b>
<b>3. Capital Employed</b>							
(Segment assets - Segment Liabilities)							
(a) Segment - Entertainment	0,706	0,706	0,482	0,706	0,482	0,375	0,711
(b) Segment - NBFC	2,203,054	2,200,254	2,200,881	2,203,054	2,200,881	2,194,854	2,197,418
(c) Unallocated	0,000	0,000	0,000	0,000	0,000	0,000	0,000
Total	2,203,760	2,200,960	2,201,363	2,203,760	2,201,363	2,195,229	2,198,129

## 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 Friday, 23rd day of October, 2020.
- Limited review as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 has been carried out by Statutory Auditors and these results are accompanied by the Limited review report.
- 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".
- Previous year/period's figure has been rearranged/ regrouped wherever necessary.
- 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.
- Consequent to the outbreak of COVID-19 pandemic, the Indian government had announced a lockdown in March 2020, the lockdown has lifted by the government and the Company has resumed operations in a phased manner as per government directives. Due to Covid-19 pandemic the operations are effected due to restricted availability of manpower. However the impact of this on the operations of company and on the profitability for the financial year 2020-21 upto 30.09.2020 is not significant.

For SUNGOLD CAPITAL LIMITED



Rajiv Kotia  
Chairman & Managing Director  
(DIN: 00135912)



Place: Rajpipla  
Date: 23.10.2020

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**Statement of Asset & Liability As At September 30, 2020 (In Lakhs)**

	As at 30/09/2020 Unaudited	As at 31/03/2020 Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share capital	1840.350	1840.350
(b) Reserves and surplus	363.411	357.779
(c) Money received against share warrants	0.000	0.000
<b>Sub- total of Shareholder's fund</b>	<b>2203.761</b>	<b>2198.129</b>
<b>(2) Share application money pending allotment</b>	<b>0.000</b>	<b>0.000</b>
<b>(3) Non Current Liabilities</b>		
(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
<b>Sub-total - Non-current liabilities</b>	<b>0.000</b>	<b>0.000</b>
<b>(4) Current Liabilities</b>		
(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 enterprises	38.996	13.542
(c) Other current liabilities	9.557	13.680
(d) Short-term provisions	1.887	0.870
<b>Sub-total - Current liabilities</b>	<b>50.440</b>	<b>28.092</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2254.201</b>	<b>2226.221</b>
<b>II. ASSETS</b>		
<b>Non-current Assets</b>		
<b>(I) (a) Fixed Assets</b>		
(i) Tangible Assets	0.004	0.007
(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
<b>Total of Fixed Assets</b>	<b>0.004</b>	<b>0.007</b>
<b>(b) Non-current investments</b>	<b>25.000</b>	<b>25.000</b>
(c) Deferred tax assets (net)	0.010	0.010
(d) Long-term loans and advances	2222.875	2191.607
(e) Other non-current assets	0.000	0.000
<b>Sub-total - Non-current assets</b>	<b>2247.889</b>	<b>2216.624</b>
<b>(2) Current Assets</b>		
(a) Current investments	0.000	0.000
(b) Inventories	0.000	0.000
(c) Trade receivables	0.000	0.000
(d) Cash and cash equivalents	5.591	3.826
(e) Short-term loans and advances	0.000	0.000
(f) Other current assets	0.721	5.771
<b>Sub-total - Current assets</b>	<b>6.312</b>	<b>9.597</b>
<b>TOTAL - ASSETS</b>	<b>2254.201</b>	<b>2226.221</b>

For SUNGOLD CAPITAL LIMITED



Mr. Rajiv Kotia  
Chairman & Managing Director  
DIN:00135912



Place: Rajpipla  
Date: 23.10.2020

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Statement of Cash Flow As At September 30, 2020

(In Lakhs)

Particulars	Half Year Ended on 30th September, 2020		For the Year Ended on 31st March, 2020	
	(Unaudited)		(Audited)	
	Amount (in Rs.)		Amount (in Rs.)	
<b>A. Cash Flow From Operating Activities</b>				
Net Profit Before Tax & Extraordinary Items		7.519		3.919
Adjustments for :				
Add : Depreciation	0.004		0.030	
Add: Provision for Standard Assets	-		-	
Less: Bank Interest	(1.435)		(0.303)	
Less: Deferred Tax Liabilities	-		-	
		(1.431)		(0.274)
<b>Operating Profit Before Working Capital Changes</b>		<b>6.088</b>		<b>3.645</b>
Adjustments for changes in working capital :				
(Increase) / Decrease in Other Current Assets	(27.982)		16.284	
Increase / (Decrease) in Short Term Provision	1.017		(26.040)	
Increase/ (Decrease) in Other Current Liabilities	(4.123)		3.908	
Increase/ (Decrease) in Trade Payables	25.455		4.672	
		(5.633)		(1.175)
<b>Cash Generated for Operations</b>		<b>0.455</b>		<b>2.470</b>
Income Tax Paid	(0.124)	(0.124)	(2.814)	(2.814)
<b>Net Cash from Operating Activities (A)</b>		<b>0.331</b>		<b>(0.344)</b>
<b>B. Cash Flow From Investing Activities</b>				
Short Term Borrowings	-		-	
(Purchase)/Sale of Fixed Assets	-		-	
Sale of Investment	-		-	
Bank Interest	1.435		0.303	
		1.435		0.303
<b>Net Cash Used in Investing Activities (B)</b>		<b>1.435</b>		<b>0.303</b>
<b>C. Cash Flow From Financing Activities :</b>				
Receipt/(Payment) of Short Term Borrowings	-		-	
Bank Interest	-		-	
Issue of Share Capital	-		-	
Share Premium	-		-	
Share Application Money Refunded	-		-	
Share Application Money Received	-		-	
		-		-
<b>Net cash used in Financing Activities (C)</b>		<b>-</b>		<b>-</b>
<b>Net Increase In Cash &amp; Cash Equivalent (A+B+C)</b>		<b>1.766</b>		<b>(0.041)</b>
<b>Cash &amp; Cash Equivalents At The Beginning Of The Year</b>		<b>3.825</b>		<b>3.866</b>
<b>Cash &amp; Cash Equivalents At The End Of The Year</b>		<b>5.591</b>		<b>3.825</b>

For SUNGOLD CAPITAL LIMITED



Rajiv Kotia  
Chairman & Managing Director  
DIN:00135912



Place: Rajpipla  
Date: 23.10.2020



# Bhatler & Company

CHARTERED ACCOUNTANTS

**LIMITED REVIEW CERTIFICATE FOR THE QUARTER AND HALF YEAR ENDED  
SEPTEMBER 30, 2020**

**To  
The Board Members  
M/s. Sungold Capital Limited**

We have reviewed the accompanying statement of Unaudited Financial Result of **M/s. SUNGOLD CAPITAL LIMITED** for the quarter ended September 30, 2020 and year to date results for the period from 1<sup>st</sup> April, 2020 to 30<sup>th</sup> September, 2020. 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. Bhatler & Company  
Chartered Accountants  
Firm Registration No: 131092W**

**Daulal.H. Bhatler  
Proprietor  
Membership No: 016937  
UDIN: 20016937AAAAIF4436**



**Place:-Mumbai  
Date: - 23/10/2020**

**307, Tulsiani Chambers, Nariman Point, Mumbai - 400021**

**Tel.: 2285 3039 / 3020 8868 • E-mail : dhbhatler@gmail.com**