



**SUNGOLD**  
CAPITAL LIMITED

CIN: L65910GJ1993PLCO18956

To  
The General Manager,  
Listing Department  
Bombay Stock Exchange Limited  
PJ Towers, Dalal Street Fort,  
Mumbai – 400001

Date: 11/08/2023

Scrip Code: 531433

Subject: Unaudited Financial Result for the Quarter Ended June 30, 2023

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 we are enclosing herewith the Statement showing Unaudited Financial Result of the Company for the quarter ended June 30, 2023 along with the Limited Review Report of the Company for the quarter ended June 30, 2023.

Please note that the Board Meeting Commenced at 04.00 PM and concluded at 05.00 PM.

Kindly requested to place the aforesaid information on record and acknowledge the receipt of the same.  
Thanking You,

For Sungold Capital Limited

Rajiv Kotia  
Chairman & Managing Director  
DIN: 00135912



Encl: as above

SUNGOLD CAPITAL LIMITED				
(CIN:L65910GJ1993PLC018956)				
Registered off: Ground Floor, 36, Shri Rang Residency vadia, Rajpipla, Narmada Nandod GJ 393145 IN				
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 Ended 30.06.2023				
PART I	(Rs. In Lakhs)			
	Standalone			
	QUARTER ENDED			YEAR ENDED
Particulars	30/06/2023	31/03/2023	30/06/2022	31/03/2023
	Unaudited	Audited	Unaudited	Audited
<b>Revenue from Operations</b>				
Interest Income	66.637	47.178	45.541	177.610
Dividend Income	0.000	0.000	0.000	0.000
Rental Income	0.000	0.000	0.000	0.000
Fees and commission Income	0.000	0.000	0.000	0.000
Net gain on fair value changes	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
Sale of products (including Excise Duty)	0.000	0.000	0.000	0.000
Sale of services	0.530	0.580	0.620	2.086
Others (to be specified)	0.000	0.000	0.000	0.000
<b>1. Total Revenue from operations</b>	<b>67.167</b>	<b>47.758</b>	<b>46.161</b>	<b>179.696</b>
2. Other Income (to be specified)	0.110	0.110	0.000	0.696
<b>3.Total Income (1+2)</b>	<b>67.277</b>	<b>47.868</b>	<b>46.161</b>	<b>180.392</b>
<b>Expenses</b>				
a. Cost of materials consumed	0.000	0.000	0.000	0.000
b. Purchases of stock-in-trade	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
d. Employee benefits expense	15.957	22.251	17.973	63.959
e. Finance costs	20.704	0.020	0.000	0.020
f. Depreciation and amortisation expense	0.130	0.202	0.000	0.605
g. Fees and commission expense	0.000	0.000	0.000	0.000
h. Net loss on fair value change	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
j. Impairment on financial instrument	0.000	0.000	0.000	0.000
k. Other expenditure	26.995	29.935	24.935	112.288
<b>4. Total Expenditure</b>	<b>63.786</b>	<b>52.408</b>	<b>42.908</b>	<b>176.872</b>
<b>5. Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>3.491</b>	<b>-4.541</b>	<b>3.253</b>	<b>3.520</b>
6. Exceptional items	0.000	0.000	0.000	0.000
<b>7.Total profit before tax (5-6)</b>	<b>3.491</b>	<b>-4.541</b>	<b>3.253</b>	<b>3.520</b>
<b>8. Tax expense</b>				
(a) Current tax	0.220	-0.636	0.205	0.886
(b) Deferred tax	0.000	0.000	0.000	0.000
<b>Total Tax Expense</b>	<b>0.220</b>	<b>-0.636</b>	<b>0.205</b>	<b>0.886</b>
9. Net Profit (Loss) for the period from continuing operations after tax (7-8)	3.271	-3.905	3.048	2.633
10. Profit (Loss) from discontinued operations before tax	0.000	0.000	0.000	0.000
11. Tax Expense of discontinued operation	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
13. Profit (loss) for the period (9+12)	3.271	-3.905	3.048	2.633
<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
(ii) Income tax relating to items that will not be reclassified to profit or loss	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) (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
<b>Subtotal (B)</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>15. Total Comprehensive Income for the period (13+14) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>3.271</b>	<b>-3.905</b>	<b>3.048</b>	<b>2.633</b>
<b>16. Total profit or loss, attributable to</b>				
Profit or loss, attributable to owners of parent	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
<b>17. Total Comprehensive income for the period attributable to</b>				
Comprehensive income for the period attributable to owners of parent	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
<b>18. Details of equity share capital</b>				
Paid-up equity share capital	1840.350	1840.350	1840.350	1840.350
Face value of equity share capital	10.000	10.000	10.000	10.000
Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year	-	-	0.000	367.084
<b>19. Earnings Per Share (EPS)(for continuing operations)</b>				
a) Basic	0.018	-0.021	0.017	0.014
b) Diluted	0.018	-0.021	0.017	0.014
<b>20. Earnings Per Share (EPS)(for discontinued operations)</b>				
a) Basic	0.000	0.000	0.000	0.000
b) Diluted	0.000	0.000	0.000	0.000
<b>21. Earnings per equity share (for continuing and discontinued operations)</b>				
a) Basic	0.018	-0.021	0.017	0.014
b) Diluted	0.018	-0.021	0.017	0.014
<b>22. Debt equity ratio</b>	0.000	0.000	0.000	0.000
<b>23. Debt service coverage ratio</b>	0.000	0.000	0.000	0.000
<b>24. Interest service coverage ratio</b>	0.000	0.000	0.000	0.000



SEGMENT REPORTING  
PART-II

Particulars	QUARTER ENDED			YEAR ENDED	
	30/06/2023	31/03/2023	30/06/2022	31/03/2023	
	Unaudited	Audited	Unaudited	Audited	
<b>1. Segment Revenue</b>					
(net sale/income from each segment should be disclosed under this head)					
(a) Segment – Entertainment	0.260	0.300	0.400	0.870	
(b) Segment – Software Development	0.270	0.280	0.220	1.216	
(c) Segment – NBFC	66.747	47.288	45.541	178.306	
(d) Unallocated	0.000	0.000	0.000	0.000	
Total	67.277	47.868	46.161	180.392	
Less : Inter segment Revenue	0.000	0.000	0.000	0.000	
<b>Net sales/Income From Operations</b>	<b>67.277</b>	<b>47.868</b>	<b>46.161</b>	<b>180.392</b>	
<b>2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)</b>					
(a) Segment – Entertainment	0.258	0.030	0.120	0.155	
(b) Segment – Software Development	0.223	0.015	0.040	0.193	
(c) Segment – NBFC	3.010	(4.586)	3.093	3.172	
(d) Unallocated	0.000	0.000	0.000	0.000	
Total	3.491	(4.541)	3.253	3.520	
Less:					
(i) Interest**	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	0.000	0.000	
<b>Total Profit Before Tax</b>	<b>3.491</b>	<b>(4.541)</b>	<b>3.253</b>	<b>3.520</b>	
<b>3.Capital Employed</b>					
(Segment assets – Segment Liabilities)					
(a) Segment – Entertainment	0.354	0.354	0.313	0.354	
(b) Segment – Software Development	0.000	0.000	0.000	0.000	
(c) Segment – NBFC	2210.350	2,207.078	2207.534	2,207.078	
(d) Unallocated	0.000	0.000	0.000	0.000	
Total	2210.704	2207.432	2207.847	2207.432	

**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, August 11th, 2023. The Report of Statutory Auditors is being filed with the Bombay Stock Exchange and the same is available on Company's website.
- 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".
- 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.
- Previous year/period's figure has been rearranged/ regrouped wherever necessary.

Place: Rajpipla  
Date: 11.08.2023

For Sungold Capital Limited



Rajiv Kotia  
Chairman & Managing Director  
DIN: 00135912





# Bhatler & Company

CHARTERED ACCOUNTANTS

## LIMITED REVIEW CERTIFICATE FOR THE QUARTER ENDED JUNE 30, 2023

To  
The Board Members  
M/s. Sungold Capital Limited

We have reviewed the accompanying statement of Unaudited Financial Results of **M/s. Sungold Capital Limited** for the quarter ended June 30, 2023. 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: 23016937BGSDVV4672



Place:-Mumbai  
Date: - 11.08.2023