



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

Date: 08.02.2024

**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. **February 08, 2024** at the registered office of the company, inter alia;

1. Approved Unaudited Standalone Financial Results, prepared as per Indian Accounting Standard (Ind AS) for the Quarter and Nine Months ended on 31<sup>st</sup> December, 2023.
2. Noted the Limited Review Report of the Unaudited Standalone Financial Results of the Company for the Quarter and Nine Month ended on 31<sup>st</sup> December, 2023 issued by the Auditors of the Company.

The Board Meeting was commenced at 03.00 P.M. and concluded at 03.45 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 for the Quarter and Nine Months ended December 31, 2023
2. Limited Review Report for the Quarter and Nine Months ended December 31, 2023



**SUNGOLD**  
CAPITAL LIMITED

CIN: L65910GJ1993PLCO18956

Date: 08.02.2024

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

**SCRIP CODE: 531433**

**Sub: Unaudited Financial Result for the Quarter and Nine Months ended December 31, 2023**

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 Nine months ended December 31, 2023.

**The Board Meeting was commenced at 03.00 P.M. and concluded at 03.45 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 Nine Months ended December 31, 2023*
- 2. Limited Review Report for the Quarter and Nine Months ended December 31, 2023*

**Registered Office Address:-** Ground Floor, 36, Shri Rang Residency, Vadia, Rajpipla, Narmada, Gujarat-393145

 [www.sungoldcapitallimited.com](http://www.sungoldcapitallimited.com)  [sungold2006@gmail.com](mailto:sungold2006@gmail.com) | [info@sungoldcapitallimited.com](mailto:info@sungoldcapitallimited.com)  +91-8108756812



SUNGOLD CAPITAL LIMITED							
(CIN:L65910GJ1993PLC018956)							
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 Unaudited Financial Results for the Quarter and Nine Months Ended 31.12.2023							
PART I	(Rs. In Lakhs except EPS)						
	QUARTER ENDED			Standalone		YEAR ENDED	
	31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023	31/03/2022
Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
<b>Revenue from Operations</b>							
Interest Income	47.859	61.643	40.861	176.139	130.432	177.610	128.576
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	0.147	0.527	0.120	1.204	1.506	2.086	3.131
Others (to be specified)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>1. Total Revenue from operations</b>	<b>48.006</b>	<b>62.170</b>	<b>40.981</b>	<b>177.343</b>	<b>131.938</b>	<b>179.696</b>	<b>131.707</b>
2. Other Income (to be specified)	1.020	0.284	0.579	1.414	0.586	0.696	4.264
<b>3.Total Income (1+2)</b>	<b>49.026</b>	<b>62.454</b>	<b>41.560</b>	<b>178.757</b>	<b>132.524</b>	<b>180.392</b>	<b>135.971</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	18.355	14.115	12.330	48.428	41.707	63.959	53.411
e. Finance costs	18.225	19.165	0.000	58.093	0.000	0.020	0.000
f. Depreciation and amortisation expense	0.130	0.130	0.403	0.391	0.403	0.605	0.000
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	9.400	26.765	26.102	63.158	82.354	112.288	77.726
<b>4. Total Expenditure</b>	<b>46.110</b>	<b>60.175</b>	<b>38.835</b>	<b>170.070</b>	<b>124.464</b>	<b>176.872</b>	<b>131.137</b>
<b>5. Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>2.916</b>	<b>2.279</b>	<b>2.725</b>	<b>8.687</b>	<b>8.060</b>	<b>3.520</b>	<b>4.834</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>2.916</b>	<b>2.279</b>	<b>2.725</b>	<b>8.687</b>	<b>8.060</b>	<b>3.520</b>	<b>4.834</b>
<b>8. Tax expense</b>							
(a) Current tax	0.763	0.440	1.186	1.423	1.521	0.886	1.217
(b) Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total Tax Expense</b>	<b>0.763</b>	<b>0.440</b>	<b>1.186</b>	<b>1.423</b>	<b>1.521</b>	<b>0.886</b>	<b>1.217</b>
<b>9. Net Profit (Loss) for the period from continuing operations after tax (7-8)</b>	<b>2.153</b>	<b>1.839</b>	<b>1.539</b>	<b>7.264</b>	<b>6.539</b>	<b>2.633</b>	<b>3.617</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>2.153</b>	<b>1.839</b>	<b>1.539</b>	<b>7.264</b>	<b>6.539</b>	<b>2.633</b>	<b>3.617</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>2.153</b>	<b>1.839</b>	<b>1.539</b>	<b>7.264</b>	<b>6.539</b>	<b>2.633</b>	<b>3.617</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	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	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	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	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	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	0.000	0.000	0.000	0.000	0.000	367.084	364.450
<b>19. Earnings Per Share (EPS)(for continuing operations)</b>							
a) Basic	0.012	0.010	0.008	0.039	0.036	0.014	0.020
b) Diluted	0.012	0.010	0.008	0.039	0.036	0.014	0.020
<b>20. 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>21. Earnings per equity share (for continuing and discontinued operations)</b>							
a) Basic	0.012	0.010	0.008	0.039	0.036	0.014	0.020
b) Diluted	0.012	0.010	0.008	0.039	0.036	0.014	0.020
<b>22. Debt equity ratio</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>23. Debt service coverage ratio</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>24. Interest service coverage ratio</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>





**SEGMENT REPORTING**

**PART-II**

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED	
	31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023	31/03/2022
	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	0.057	0.287	0.070	0.603	0.570	0.870	1.990
(b) Segment – Software Development	0.090	0.240	0.050	0.600	0.936	1.216	1.141
(c) Segment – NBFC	48.879	61.927	41.440	177.554	131.018	178.306	132.840
(d) Unallocated	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total</b>	<b>49.026</b>	<b>62.454</b>	<b>41.560</b>	<b>178.757</b>	<b>132.524</b>	<b>180.392</b>	<b>135.971</b>
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>49.026</b>	<b>62.454</b>	<b>41.560</b>	<b>178.757</b>	<b>132.524</b>	<b>180.392</b>	<b>135.971</b>
<b>2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)</b>							
(a) Segment Entertainment	0.045	0.217	-0.070	0.520	0.119	0.155	1.304
(b) Segment - Software Development	0.080	0.192	0.018	0.495	0.178	0.193	0.570
(c) Segment – NBFC	2.791	1.870	2.777	7.672	7.763	3.172	2.960
(d) Unallocated			0.000	0.000	0.000	0.000	0.000
<b>Total</b>	<b>2.916</b>	<b>2.279</b>	<b>2.725</b>	<b>8.687</b>	<b>8.060</b>	<b>3.520</b>	<b>4.834</b>
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>2.916</b>	<b>2.279</b>	<b>2.725</b>	<b>8.687</b>	<b>8.060</b>	<b>3.520</b>	<b>4.834</b>
<b>3. Capital Employed</b>							
(Segment assets – Segment Liabilities)							
(a) Segment – Entertainment	0.309	0.321	0.324	0.309	0.324	0.354	0.303
(b) Segment – Software Development	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(c) Segment – NBFC	2214.387	2212.222	2211.013	2214.387	2211.013	2,207.078	2204.496
(d) Unallocated		0.000	0.000	0.000	0.000	0.000	0.000
<b>Total</b>	<b>2214.696</b>	<b>2212.543</b>	<b>2211.337</b>	<b>2214.696</b>	<b>2211.337</b>	<b>2207.432</b>	<b>2204.799</b>

**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 Thursday, February 08, 2024. The Report of Statutory Auditors is being filed with the BSE Limited 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.

For Sungold Capital Limited



Rajiv Kotia  
Chairman and Managing Director  
DIN: 00135912



Place: Rajpipla  
Date: 08.02.2024





**J SINGH & ASSOCIATES (Regd.)**  
**CHARTERED ACCOUNTANTS**

505/506/507, HUBTOWN Viva, Shankar wadi,  
Western express Highway,  
Between Andheri & Jogeshwari (East),  
Mumbai - 400 060.  
Tel : 022-66994617/18/19 | 28361081  
Web : cajsingh.com  
Email : ca\_jsingh@rediffmail.com  
mumbai@cajsingh.com

**Independent Auditor's Review Report on standalone unaudited financial results of  
M/s. Sungold Capital Limited for the Quarter and Nine Months ended December 31,  
2023 pursuant to Regulation 33 of Securities Exchange Board of India (Listing  
obligations and Disclosure Requirements) Regulations, 2015**

To  
**The Board of Directors,  
Sungold Capital Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results of Sungold Capital Limited ("the Company") for the Quarter and Nine Months ended December 31, 2023 ("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 "Regulation"), as amended, read with SEBI Circular No. CIR/CFD/CMD 1144/2019 dated March 29th, 2019 (the "Circular").
2. The preparation of the Statement is 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 read with the circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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. A 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.

*Ramendra Nath*

**Branch Office :**

Ahmedabad (Gujrat) • Bangalore (Karnataka) • Bhopal (M. P.) • Bhubaneshwar (Orissa) • Chandigarh (Punjab) • Chennai (Tamilnadu)  
Hyderabad (Telangana) • Indore (M.P.) • Jaipur (Rajasthan) • Kolkatta (West Bengal) • Lucknow (U. P.) • New Delhi (NCR)  
Patna (Bihar) • Ranchi (Jharkhand) • Raipur (Chattisgarh) • Surat (Gujrat) • Thiruvananthapuram (Kerla) • Varanasi (U.P.)  
Vishakhapatnam (A. P.) • Vijaywada (A.P.)



**J SINGH & ASSOCIATES (Regd.)**  
**CHARTERED ACCOUNTANTS**

505/506/507, **HUBTOWN Viva**, Shankar wadi,  
Western express Highway,  
Between Andheri & Jogeshwari (East),  
Mumbai - 400 060.  
Tel : 022-66994617/18/19 | 28361081  
Web : cajsingh.com  
Email : ca\_jsingh@rediffmail.com  
mumbai@cajsingh.com

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 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*



CA Hemant Kumar Shantilal Mehta  
Partner

Membership No: 100748

UDIN: 24100748BKAKEX8680

Place :- Mumbai

Date: - 08.02.2024

**Branch Office :**

Ahmedabad (Gujrat) • Bangalore (Karnataka) • Bhopal (M. P.) • Bhubaneshwar (Orrisa) • Chandigarh (Punjab) • Chennai (Tamilnadu)  
Hyderabad (Telangana) • Indore (M.P.) • Jaipur (Rajasthan) • Kolkatta (West Bengal) • Lucknow (U. P.) • New Delhi (NCR)  
Patna (Bihar) • Ranchi (Jharkhand) • Raipur (Chattisgarh) • Surat (Gujrat) • Thiruvananthapuram (Kerla) • Varanasi (U.P.)  
Vishakhapatnam (A. P.) • Vijaywada (A.P.)