



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

Date: 28.01.2025

**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. **January 28, 2025** 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, 2024.
2. Noted the Limited Review Report of the Unaudited Standalone Financial Results of the Company for the Quarter and Nine Months ended on 31<sup>st</sup> December, 2024 issued by the Auditors of the Company.

The Board Meeting was commenced at 03.15 P.M. and concluded at 04.00 P.M.

Kindly take the same on your records and oblige.

Thanking You,  
Yours Faithfully,

For Sungold Capital Limited



Rajiv Kotia  
Chairman and Managing Director  
DIN: 00135912

Encl:

1. Unaudited Financial Result for the Quarter and Nine Months ended December 31, 2024
2. Limited Review Report for the Quarter and Nine Months ended December 31, 2024



**SUNGOLD**  
CAPITAL LIMITED

CIN: L65910GJ1993PLCO18956

Date: 28.01.2025

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, 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 Nine months ended December 31, 2024.

**The Board Meeting was commenced at 03.15 P.M. and concluded at 04.00 P.M.**

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

Thanking You,

Yours Faithfully,

For Sungold Capital Limited

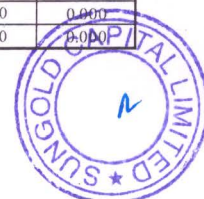


**Rajiv Kotia**  
Chairman and Managing Director  
DIN: 00135912

Encl:

1. Unaudited Financial Result for the Quarter and Nine Months ended December 31, 2024
2. Limited Review Report for the Quarter and Nine Months ended December 31, 2024

SUNGOLD CAPITAL LIMITED							
(CIN:L65910GJ1993PLC018956)							
Registered off: GROUND FLOOR, 36, SHRI RANG RESIDENCY, VADIA, RAJIPLA, 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 31.12.2024							
PART I	(Rs. In Lakhs except EPS)						
	QUARTER ENDED			Standalone NINE MONTH ENDED		YEAR ENDED	
Particulars	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024	31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
<b>Revenue from Operations</b>							
Interest Income	43.019	55.300	47.859	162.660	176.139	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
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	0.769	0.367	0.147	2.258	1.204	1.373	2.086
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>43.788</b>	<b>55.667</b>	<b>48.006</b>	<b>164.918</b>	<b>177.343</b>	<b>227.643</b>	<b>179.696</b>
2. Other Income (to be specified)	0.000	0.000	1.020	0.046	1.414	0.024	0.696
<b>3.Total Income (1+2)</b>	<b>43.788</b>	<b>55.667</b>	<b>49.026</b>	<b>164.964</b>	<b>178.757</b>	<b>227.667</b>	<b>180.392</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	14.958	14.673	18.355	54.679	48.428	66.436	63.959
e. Finance costs	10.741	16.822	18.225	44.281	58.093	76.271	0.020
f. Depreciation and amortisation expense	0.042	0.042	0.130	0.127	0.391	0.521	0.605
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	15.720	20.327	9.400	56.070	63.158	79.942	112.288
<b>4. Total Expenditure</b>	<b>41.461</b>	<b>51.864</b>	<b>46.110</b>	<b>155.157</b>	<b>170.070</b>	<b>223.170</b>	<b>176.872</b>
<b>5. Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>2.327</b>	<b>3.803</b>	<b>2.916</b>	<b>9.807</b>	<b>8.687</b>	<b>4.497</b>	<b>3.520</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>2.327</b>	<b>3.803</b>	<b>2.916</b>	<b>9.807</b>	<b>8.687</b>	<b>4.497</b>	<b>3.520</b>
<b>8. Tax expense</b>							
(a) Current tax	0.845	0.710	0.763	1.787	1.423	1.132	0.886
(b) Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total Tax Expense</b>	<b>0.845</b>	<b>0.710</b>	<b>0.763</b>	<b>1.787</b>	<b>1.423</b>	<b>1.132</b>	<b>0.886</b>
9. Net Profit (Loss) for the period from continuing operations after tax (7-8)	1.482	3.093	2.153	8.020	7.264	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
<b>13. Profit (loss) for the period (9+12)</b>	<b>1.482</b>	<b>3.093</b>	<b>2.153</b>	<b>8.020</b>	<b>7.264</b>	<b>3.365</b>	<b>2.633</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>1.482</b>	<b>3.093</b>	<b>2.153</b>	<b>8.020</b>	<b>7.264</b>	<b>3.365</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	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	370.450	367.084
<b>19. Earnings Per Share (EPS)(for continuing operations)</b>							
a) Basic	0.008	0.017	0.012	0.044	0.039	0.018	0.014
b) Diluted	0.008	0.017	0.012	0.044	0.039	0.018	0.014
<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	0.008	0.017	0.012	0.044	0.039	0.018	0.014
b) Diluted	0.008	0.017	0.012	0.044	0.039	0.018	0.014
<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	
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024	31/03/2023
	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	0.389	0.189	0.057	1.200	0.603	0.686	0.870
(b) Segment – Software Development	0.380	0.178	0.090	1.058	0.600	0.687	1.216
(c) Segment – NBFC	43.019	55.300	48.879	162.706	177.554	226.294	178.306
(d) Unallocated	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total</b>	<b>43.788</b>	<b>55.667</b>	<b>49.026</b>	<b>164.964</b>	<b>178.757</b>	<b>227.667</b>	<b>180.392</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>43.788</b>	<b>55.667</b>	<b>49.026</b>	<b>164.964</b>	<b>178.757</b>	<b>227.667</b>	<b>180.392</b>
<b>2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)</b>							
(a) Segment Entertainment	(0.314)	0.089	0.045	(0.053)	0.520	0.562	0.155
(b) Segment - Software Development	0.128	0.021	0.080	0.298	0.495	0.557	0.193
(c) Segment – NBFC	2.513	3.693	2.791	9.562	7.672	3.378	3.172
(d) Unallocated					0.000		0.000
<b>Total</b>	<b>2.327</b>	<b>3.803</b>	<b>2.916</b>	<b>9.807</b>	<b>8.687</b>	<b>4.497</b>	<b>3.520</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>2.327</b>	<b>3.803</b>	<b>2.916</b>	<b>9.807</b>	<b>8.687</b>	<b>4.497</b>	<b>3.520</b>
<b>3.Capital Employed</b>							
(Segment assets – Segment Liabilities)							
(a) Segment – Entertainment	0.319	0.319	0.309	0.319	0.309	0.359	0.354
(b) Segment – Software Development	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(c) Segment – NBFC	2218.500	2217.018	2214.387	2218.500	2214.387	2,210.439	2207.078
(d) Unallocated	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total</b>	<b>2218.819</b>	<b>2217.337</b>	<b>2214.696</b>	<b>2218.819</b>	<b>2214.696</b>	<b>2210.798</b>	<b>2207.432</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 Tuesday, January 28, 2025. 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*

Rajiv Kotia  
Chairman and Managing Director  
DIN: 00135912

Place: Rajpipla  
Date: 28.01.2025



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

505/506/507, HUBTOWN Viva, Shankarwadi,  
Western Express Highway Between Andheri &  
Jogeshwari (East) Mumbai-400060  
Telephone - 022-6694617/18  
E-mail: -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, 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**

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, 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: 25100748BMOUJU7490**  
**Place:- Mumbai**  
**Date: - 28/01/2025**



**Branch Office:**

Ahmedabad (Gujrat) • Banglore (Karnataka) • Chennai (Tamilnadu) • Hyderabad (Andra Pradesh) • Hisar (Haryana) • Jaipur (Rajasthan) • Kolkata (West Bengal) • New Delhi • Patna (Bihar) • Punjab (Mohali) • Ranchi (Jarkhand) • Thiruvananthapuram (Kerala) • Tirunelveli (Tamilnadu) • Varanasi (U.P.)