

# **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

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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.

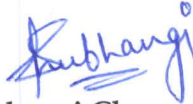
**The Board Meeting commenced at 04.15 PM and concluded at 05.15 PM.**

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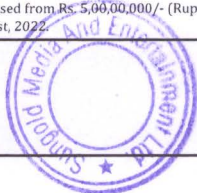
**Statement of Unaudited Financial Results for the Half Year Ended on 30.09.2022**

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	
<b>1. Income</b>						
a. Revenue from Operations						
b. Other Income	32.552	28.538	29.147	57.688	65.205	
<b>Total income</b>	<b>0.048</b>	<b>0.023</b>	<b>0.006</b>	<b>0.029</b>	<b>0.138</b>	
<b>2. Expenses</b>	<b>32.600</b>	<b>28.561</b>	<b>29.153</b>	<b>57.717</b>	<b>65.343</b>	
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	
<b>Total Expenses</b>	<b>32.277</b>	<b>27.707</b>	<b>28.704</b>	<b>56.411</b>	<b>64.092</b>	
<b>3. Profit / (Loss) from operations before exceptional items and tax (1-2)</b>	<b>0.323</b>	<b>0.854</b>	<b>0.449</b>	<b>1.306</b>	<b>1.251</b>	
4. Exceptional Items	0.000	0.000	0.000	0.000	0.000	
<b>5. Total Profit Before tax</b>	<b>0.323</b>	<b>0.854</b>	<b>0.449</b>	<b>1.306</b>	<b>1.251</b>	
<b>6. Tax expense</b>						
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	
<b>Total Tax expenses</b>	<b>0.041</b>	<b>0.273</b>	<b>0.056</b>	<b>0.329</b>	<b>0.325</b>	
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	
<b>8. Net Profit Loss for the period from continuing operations</b>	<b>0.282</b>	<b>0.581</b>	<b>0.393</b>	<b>0.977</b>	<b>0.926</b>	
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	
<b>11. Net profit (loss) from discontinued operation after tax</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	
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	
<b>13. Total profit (loss) for period</b>	<b>0.282</b>	<b>0.581</b>	<b>0.393</b>	<b>0.977</b>	<b>0.926</b>	
14. Other Comprehensive Income net of taxes	0.000	0.000	0.000	0.000	0.000	
<b>15. Total Comprehensive Income for the period</b>	<b>0.282</b>	<b>0.581</b>	<b>0.393</b>	<b>0.977</b>	<b>0.926</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	
Total profit or loss, attributable to non-controlling interests	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	
Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.000	0.000	0.000	0.000	0.000	
<b>18. Details of equity share capital</b>						
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	
<b>19. Details of debt securities</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	
20. Reserves excluding revaluation reserve	-	-	-	61.289	60.312	
<b>Earnings Per Share</b>						
<b>21. i. Earnings per equity share for continuing operations</b>						
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	
<b>21. ii. Earnings per equity share for discontinued operations</b>						
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	
<b>21 iii. Earnings per equity share</b>						
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*  
Raj Kotia  
Chairman & Managing Director  
DIN:06360347

**SUNGOLD MEDIA AND ENTERTAINMENT LIMITED (CIN:L22100GJ1995PLC024944)**

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

Website: [www.sungoldmediaent.com](http://www.sungoldmediaent.com) E-mail: [sungoldmediaent@gmail.com](mailto:sungoldmediaent@gmail.com), [info@sungoldmediaent.com](mailto: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
<b>I</b>	<b>ASSETS</b>		
	<b>Non-current Asset</b>		
	<b>(1) (a) Fixed Asset</b>		
	(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
	<b>Total of Fixed Assets</b>	<b>0.157</b>	<b>0.185</b>
	<b>(b) Non-current investments</b>		
	(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
	<b>Sub-total - Non-current assets</b>	<b>440.252</b>	<b>452.413</b>
	<b>(2) Current Assets</b>		
	(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
	<b>Sub-total - Current assets</b>	<b>263.646</b>	<b>110.086</b>
	<b>TOTAL - ASSETS</b>	<b>704.055</b>	<b>562.499</b>
<b>I</b>	<b>EQUITY &amp; LIABILITIES</b>		
	<b>(1) Shareholders' Funds</b>		
	(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
	<b>Sub- total of Shareholder's fund</b>	<b>703.447</b>	<b>561.289</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	0.008	0.208
	(c) Other current liabilities	0.559	0.670
	(d) Short-term provisions	0.041	0.332
	<b>Sub-total - Current liabilities</b>	<b>0.608</b>	<b>1.210</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>704.055</b>	<b>562.499</b>

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
<b>Cash flows from used in operating activities</b>		
Profit before tax	0.323	1.306
<b>Adjustments for reconcile profit (loss)</b>		
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	-	-
<b>Total adjustments for reconcile profit (loss)</b>	<b>14.474</b>	<b>19.584</b>
<b>Net cash flows from (used in) operations</b>	<b>14.797</b>	<b>20.890</b>
Dividends received		
Interest paid		
Interest received		
Income taxes paid (refund)	(0.323)	(0.333)
Other inflows (outflows) of cash		
<b>Net cash flows from (used in) operating activities</b>	<b>14.474</b>	<b>20.557</b>
<b>Cash flows from used in investing activities</b>		
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)	
<b>Net cash flows from (used in) investing activities</b>	<b>(30.049)</b>	<b>(36.334)</b>
<b>Cash flows from used in financing activities</b>		
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)
<b>Net cash flows from (used in) financing activities</b>	<b>142.158</b>	<b>(2.375)</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>126.583</b>	<b>(18.152)</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>		
Effect of exchange rate changes on cash and cash equivalents	126.583	(18.152)
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>19.177</b>	<b>37.329</b>
Cash and cash equivalents cash flow statement at beginning of period	145.760	19.177
<b>Cash and cash equivalents cash flow statement at end of period</b>		

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 1<sup>st</sup> April, 2022 to 30<sup>th</sup> 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



UDIN- 22136055BCUFDK3358

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