

Date: 06.11.2023

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

Scrip Code: 541799

Sub: Outcome of the Board Meeting.

Dear Sir/Madam,

In pursuant to the provision of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, we would like to inform you that the Board of Directors in their Meeting held today i.e. **November 06,2023** at the registered office of the company, inter alia;

1. Approved Unaudited Financial Result prepared as per Indian Accounting Standard (Ind AS) for the half year ended 30th September, 2023.
2. Noted the Limited Review Report of the Unaudited Standalone Financial Results of the company for the half year ended on 30th September 2023, issued by the Auditor of the company.

A copy of the said Standalone Financial Results along with Limited Review report for standalone financial results in this respect are enclosed.

The Board Meeting was commenced at 03:00 pm and concluded at 04:15 pm.

Kindly take the same on your records and oblige.

Thanking You,

Yours Faithfully,

For Sungold Media And Entertainment Limited

Bhavya Devang Maniyar
Company Secretary and Compliance Officer
Membership No. A62856



Encl: As above

Date: 06.11.2023

To
The General Manager,
Corporate Relation Department
BSE Limited
Phiroze Jeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001

SCRIP CODE: 541799

Sub: Unaudited Financial Result for the half-year ended September 30, 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, 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, 2023.

The Board Meeting commenced at 03.00 PM and concluded at 04.15 PM.

Kindly take into your record and acknowledge the receipt of same.

Thanking You,

Yours Faithfully,

For Sungold Media And Entertainment Limited

Bhavya Devang Maniyar
Company Secretary and Compliance Officer
Membership No. A62856



Encl:

1. Unaudited Financial Result, Statement of Asset & Liability and Statement of Cash flow
2. Limited Review Report

SUNGOLD MEDIA AND ENTERTAINMENT LIMITED

(CIN:L22100GJ1995PLC024944)

Registered off: 102, 1st Floor, 36, Shri Rang Residency, Vadia, Rajpipla, Nandod, Narmada, Gujarat 393145

Website: www.sungoldmediaent.com, E-mail: info@sungoldmediaent.com, sungoldmediaent@gmail.com


Statement of Unaudited Financial Results for the Half Year Ended on 30.09.2023

PART I Particulars	Standalone		(Rs. In Lakhs except for EPS)			
	Six Months Ended April 1, 2023 to September 30, 2023	Preceding Six Months Ended October 1, 2022 to March 31, 2023	Corresponding Six Months Ended April 1, 2022 to September 30, 2022	Year to date figures for the current period ended April 1, 2022 to March 31, 2023		Year to date figures for the previous period ended April 1, 2021 to March 31, 2022
	Unaudited	Audited	Unaudited	Audited	Audited	
1. Income						
a. Revenue from Operations	39.537	39.339	32.552	71.891	57.688	
b. Other Income	0.003	0.250	0.048	0.299	0.029	
Total income	39.540	39.589	32.600	72.190	57.717	
2. Expenses						
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	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	17.511	17.041	17.238	34.278	23.976	
e. Finance Cost	0.000	0.000	0.000	0.000	0.142	
f. Depreciation, depletion and amortisation expense	1.872	1.835	1.692	3.528	3.408	
g. Other expenditure	16.924	18.769	13.347	32.116	28.885	
Total Expenses	36.307	37.645	32.277	69.922	56.411	
3. Profit / (Loss) from operations before exceptional items and tax (1-2)	3.233	1.944	0.323	2.268	1.306	
4. Exceptional Items	0.000	0.000	0.000	0.000	0.000	
5. Total Profit Before tax	3.233	1.944	0.323	2.268	1.306	
6. Tax expense						
a) Current Tax	0.370	0.530	0.041	0.571	0.332	
b) Deferred Tax	0.000	0.000	0.000	0.000	-0.003	
Total Tax expenses	0.370	0.530	0.041	0.571	0.329	
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	
8. Net Profit Loss for the period from continuing operations	2.863	1.414	0.282	1.697	0.977	
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	
11. Net profit (loss) from discontinued operation after tax	0.000	0.000	0.000	0.000	0.000	
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	
13. Total profit (loss) for period	2.863	1.414	0.282	1.697	0.977	
14. Other Comprehensive Income net of taxes	0.000	0.000	0.000	0.000	0.000	
15. Total Comprehensive income for the period	2.863	1.414	0.282	1.697	0.977	
16. Total profit or loss, attributable to						
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	
17. Total Comprehensive income for the period attributable to						
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			
18. Details of equity share capital						
Paid-up equity share capital	1100.000	1100.000	500.000	1100.000	500.000	
Face value of equity share capital	10.000	10.000	10.000	10.000	10.000	
19. Details of debt securities						
20. Reserves excluding revaluation reserve				54.845	61.289	
Earning Per Share						
21. i. Earnings per equity share for continuing operations						
Basic earnings (loss) per share from continuing operations	0.026	0.013	0.006	0.015	0.020	
Diluted earnings (loss) per share from continuing operations	0.026	0.013	0.006	0.015	0.020	
21. ii. Earnings per equity share for discontinued operations						
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	
21 iii. Earnings per equity share						
Basic earnings (loss) per share from continuing and discontinued operations	0.026	0.013	0.006	0.015	0.020	
Diluted earnings (loss) per share from continuing and discontinued operations	0.026	0.013	0.006	0.015	0.020	
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 Monday, November 06, 2023. The Report of Statutory Auditors is being filed with the BSE Limited 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.

For Sungold Media and Entertainment Limited

Date: 06.11.2023
Place: Rajpipla

 Raj Kotia
 Chairman & Managing Director
 DIN:06360347


SUNGOLD MEDIA AND ENTERTAINMENT LIMITED

(CIN:L22100GJ1995PLC024944)

Registered off: 102, 1st Floor, 36, Shri Rang Residency, Vadia, Rajpipla, Nandod, Narmada, Gujarat 393145

Website: www.sungoldmediaent.com E-mail: sungoldmediaent@gmail.com, info@sungoldmediaent.com

Statement of Asset & Liability for the half year ended on 30.09.2023 (Rs. in lakhs)

	As at September 30, 2023	As at March 31, 2023
	UNAUDITED	AUDITED
I ASSETS		
Non-current Asset		
(1) (a) Fixed Asset		
(i) Tangible Assets	1.204	1.416
(ii) Intangible assets	0.000	0.000
(iii) Capital work-in-progress	0.000	0.000
(iv) Intangible assets under development	6.754	4.844
Total of Fixed Assets	7.958	6.260
(b) Non-current investments		
(c) Deferred tax assets (net)	0.183	0.183
(d) Long-term loans and advances	0.000	0.000
(e) Other non-current assets	1039.159	1048.221
Sub-total - Non-current assets	1047.300	1054.664
(2) Current Assets		
(a) Current investments	0.000	0.000
(b) Inventories	0.000	0.000
(c) Trade receivables	66.515	75.000
(d) Cash and cash equivalents	39.662	19.078
(e) Short-term loans and advances	0.100	0.100
(f) Other current assets	6.976	7.556
Sub-total - Current assets	113.253	101.734
TOTAL - ASSETS	1160.553	1156.398
I EQUITY & LIABILITIES		
(1) Shareholders' Funds		
(a) Share capital	1100.000	1100.000
(b) Reserves and surplus	57.725	54.845
(c) Money received against share warrants	0.000	0.000
Sub- total of Shareholder's fund	1157.725	1154.845
(2) Share application money pending allotment	0.000	0.000
(3) Non Current Liabilities		
(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
Sub-total - Non-current liabilities	0.000	0.000
(4) Current Liabilities		
(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	0.259	0.390
(c) Other current liabilities	2.199	0.592
(d) Short-term provisions	0.370	0.571
Sub-total - Current liabilities	2.828	1.553
TOTAL - EQUITY AND LIABILITIES	1160.553	1156.398

For Sungold Media and Entertainment Limited

Date: 06.11.2023
Place: Rajpipla

Raj
Raj Kotia
Chairman & Managing Director
DIN:06360347



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Website: www.sungoldmediaent.com, E-mail: info@sungoldmediaent.com, sungoldmediaent@gmail.com

Statement of Cash Flow for Half Year Ended on 30.09.2023 (Rs. In Lakhs)

Particulars	As on 30/09/2023	As on 31/03/2023
	Unaudited	Audited
Cash flows from used in operating activities		
Profit before tax	3,233	2,268
Adjustments for reconcile profit (loss)		
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	8,485	4,950
Adjustments for decrease (increase) in other current assets	0,579	3,153
Adjustments for decrease (increase) in other non-current assets	-	-
Adjustments for other financial assets, non-current	9,062	(596,021)
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	(0,131)	0,182
Adjustments for increase (decrease) in other current liabilities	1,608	(0,078)
Adjustments for increase (decrease) in other non-current liabilities	-	-
Adjustments for depreciation and amortisation expense	0,212	0,199
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
Adjustments for provisions, current	-	-
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	(0,003)	(0,237)
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	-	-
Total adjustments for reconcile profit (loss)	19,812	(587,852)
Net cash flows from (used in) operations	23,045	(585,584)
Dividends received	-	-
Interest paid	-	-
Interest received	-	-
Income taxes paid (refund)	(0,759)	(0,569)
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) operating activities	22,286	(586,153)
Cash flows from used in investing activities		
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	(1,698)	(6,071)
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	-	-
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	0,003	0,237
Interest received	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) investing activities	(1,695)	(5,834)
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	-	-
Payments from changes in ownership interests in subsidiaries	-	-
Proceeds from issuing shares	-	600,000
Proceeds from issuing other equity instruments	-	-
Payments to acquire or redeem entity's shares	-	(8,120)
Payments of other equity instruments	-	-
Proceeds from exercise of stock options	-	-
Proceeds from issuing debentures notes bonds etc	-	-
Proceeds from borrowings	-	-
Repayments of borrowings	-	-
Payments of finance lease liabilities	-	-
Payments of lease liabilities	-	-
Dividends paid	-	-
Interest paid	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	591,880
Net cash flows from (used in) financing activities		591,880
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	20,591	(0,107)
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	20,591	(0,107)
Cash and cash equivalents cash flow statement at beginning of period	19,070	19,177
Cash and cash equivalents cash flow statement at end of period	39,661	19,070

For Sungold Media and Entertainment Limited

Date: 06.11.2023

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, 2023**

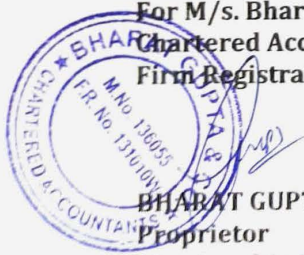
To
The Board Members
M/s. SUNGOLD MEDIA AND ENTERTAINMENT LIMITED

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 1st April, 2023 to 30th September, 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. Bharat Gupta & Co
Chartered Accountants
Firm Registration No: 131010W



BHARAT GUPTA
Proprietor
Membership No: 136055

UDIN-23136055BGXXBT3021

Place:- Bhayander (E), Thane
Date: 06.11.2023