

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

Date: 16.10.2025

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. Thursday, October 16, 2025 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 September 30, 2025.
2. Noted the Limited Review Report of the Unaudited Standalone Financial Results of the company for the half year ended on September 30, 2025, issued by the Auditor of the company.

The Meeting was commenced at **11.45 A.M** and concluded at **01.00 P.M.**

Kindly take the same on your records and oblige.

Thanking You,

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 and Liability and Statement of Cash flow**
2. **Limited Review Report**

To,
The Manager,
Corporate Relations Department
BSE Limited,
Phiroze Jeebhoy Towers,
Dalal Street Fort,
Mumbai – 400 001

Date: 16.10.2025

Scrip Code: 541799

Sub: Unaudited Financial Result for the Half-Year ended September 30, 2025

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 and Liability and Statement of Cash Flow along with the Limited Review Report of the Company for the half year ended September 30, 2025.

The Meeting was commenced at **11.45 A.M** and **concluded at 01.00 P.M.**

Kindly take the same on your records and oblige.

Thanking You,

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 and 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 30.09.2025

| PART I Particulars | Standalone | | (Rs. In Lakhs except for EPS) | | Year to date figures for the previous period ended April 1, 2023 to March 31, 2024 |
|---|--|--|--|---|--|
| | Six Months Ended April 1, 2025 to September 30, 2025 | Preceding Six Months Ended October 1, 2024 to March 31, 2025 | Corresponding Six Months Ended April 1, 2024 to September 30, 2024 | Year to date figures for the current period ended April 1, 2024 to March 31, 2025 | |
| | Unaudited | Audited | Unaudited | Audited | Audited |
| 1. Income | | | | | |
| a. Revenue from Operations | 43.348 | 31.314 | 52.356 | 83.670 | 83.709 |
| b. Other Income | 4.896 | 0.289 | 0.055 | 0.344 | 0.003 |
| Total Income | 48.244 | 31.603 | 52.411 | 84.014 | 83.712 |
| 2. Expenses | | | | | |
| 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 | 14.872 | 13.250 | 32.733 | 45.983 | 44.871 |
| e. Finance Cost | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| f. Depreciation, depletion and amortisation expense | | | | | 3.754 |
| g. Other expenditure | 0.866 | 0.119 | 0.119 | 0.238 | |
| | 30.604 | 17.616 | 16.368 | 33.984 | 31.491 |
| Total Expenses | 46.342 | 30.985 | 49.220 | 80.205 | 80.116 |
| 3. Profit / (Loss) from operations before exceptional items and tax (1-2) | 1.902 | 0.618 | 3.191 | 3.810 | 3.596 |
| 4. Exceptional Items | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 5. Total Profit Before tax | 1.902 | 0.618 | 3.191 | 3.810 | 3.596 |
| 6. Tax expense | | | | | |
| a) Current Tax | 0.479 | 0.557 | 0.402 | 0.959 | 0.905 |
| b) Deferred Tax | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Total Tax expenses | 0.479 | 0.557 | 0.402 | 0.959 | 0.905 |
| 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 | 1.424 | 0.061 | 2.789 | 2.851 | 2.691 |
| 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 | 1.424 | 0.061 | 2.789 | 2.851 | 2.691 |
| 14. Other Comprehensive Income net of taxes | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 15. Total Comprehensive Income for the period | 1.424 | 0.061 | 2.789 | 2.851 | 2.691 |
| 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 | 0.000 | 0.000 |
| | | | | 0.000 | |
| 18. Details of equity share capital | | | | | |
| Paid-up equity share capital | 1100.000 | 1100.000 | 1100.000 | 1100.000 | 1100.000 |
| 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 | 0.000 | 0.000 | 0.000 | 60.403 | 57.552 |
| Earning Per Share | | | | | |
| 21. i. Earnings per equity share for continuing operations | | | | | |
| Basic earnings (loss) per share from continuing operations | 0.013 | 0.001 | 0.025 | 0.026 | 0.024 |
| Diluted earnings (loss) per share from continuing operations | 0.013 | 0.001 | 0.025 | 0.026 | 0.024 |
| 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 | 0.013 | 0.001 | 0.025 | 0.026 | 0.024 |
| Diluted earnings (loss) per share from continuing and discontinued operations | 0.013 | 0.001 | 0.025 | 0.026 | 0.024 |
| 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 Thursday, October 16, 2025. 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.

Date: 16/10/2025
Place: Rajpipla

For Sungold Media and Entertainment Limited

Raj
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 30.09.2025 (Rs. in lakhs)

| | As at September 30, 2025 | As at March 31, 2025 |
|--|-----------------------------|-------------------------|
| | UNAUDITED | AUDITED |
| I ASSETS | | |
| Non-current Asset | | |
| (1) (a) Fixed Asset | | |
| (i) Tangible Assets | 4.486 | 0.753 |
| (ii) Intangible assets | 0.000 | 0.000 |
| (iii) Capital work-in-progress | 0.000 | 0.000 |
| (iv) Intangible assets under development | 78.305 | 33.084 |
| Total of Fixed Assets | 82.790 | 33.837 |
| (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 | 975.961 | 953.098 |
| Sub-total - Non-current assets | 1058.934 | 987.118 |
| (2) Current Assets | | |
| (a) Current investments | 0.000 | 0.000 |
| (b) Inventories | 0.000 | 0.000 |
| (c) Trade receivables | 31.000 | 32.000 |
| (d) Cash and cash equivalents | 68.819 | 141.628 |
| (e) Short-term loans and advances | 0.100 | 0.100 |
| (f) Other current assets | 4.929 | 4.684 |
| Sub-total - Current assets | 104.847 | 178.412 |
| TOTAL - ASSETS | 1163.781 | 1165.530 |
| I EQUITY & LIABILITIES | | |
| (1) Shareholders' Funds | | |
| (a) Share capital | 1100.000 | 1100.000 |
| (b) Reserves and surplus | 61.826 | 60.403 |
| (c) Money received against share warrants | 0.000 | 0.000 |
| Sub-total of Shareholder's fund | 1161.826 | 1160.403 |
| (2) Share application money pending allotment | | 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 enterprises | 0.427 | 0.837 |
| (c) Other current liabilities | 1.048 | 3.332 |
| (d) Short-term provisions | 0.479 | 0.958 |
| Sub-total - Current liabilities | 1.955 | 5.127 |
| TOTAL - EQUITY AND LIABILITIES | 1163.781 | 1165.530 |

For Sungold Media and Entertainment Limited

Date: 16/10/2025

Place: Rajpipla

Raj

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: info@sungoldmediaent.com, sungoldmediaent@gmail.com

Statement of Cash Flow for Half Year Ended on 30.09.2025 (Rs. in Lakhs)

| Particulars | As on 30/09/2025 | As on 31/03/2025 |
|---|------------------|------------------|
| | Unaudited | Audited |
| Cash flows from used in operating activities | | |
| Profit before tax | 1.902 | 3.810 |
| 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 | 1.000 | 21.989 |
| Adjustments for decrease (increase) in other current assets | (0.245) | 1.153 |
| Adjustments for decrease (increase) in other non-current assets | | |
| Adjustments for other financial assets, non-current | (22.863) | 82.192 |
| 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 | (0.410) | 2.937 |
| Adjustments for increase (decrease) in other current liabilities | (2.284) | 0.802 |
| Adjustments for increase (decrease) in other non-current liabilities | | |
| Adjustments for depreciation and amortisation expense | 0.866 | 0.238 |
| Adjustments for impairment loss reversal of impairment 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 | (0.245) | (0.155) |
| 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) | (24.181) | 109.156 |
| Net cash flows from (used in) operations | (22.279) | 112.966 |
| Dividends received | | |
| Interest paid | | |
| Interest received | | |
| Income taxes paid (refund) | (0.956) | (0.905) |
| Other inflows (outflows) of cash | | |
| Net cash flows from (used in) operating activities | (23.235) | 112.061 |
| 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 | (4.598) | |
| Proceeds from sales of investment property | | |
| Purchase of investment property | | |
| Proceeds from sales of intangible assets | | |
| Purchase of intangible assets | (45.221) | (9.080) |
| 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 | | |
| Interest received | 0.245 | 0.155 |
| Income taxes paid (refund) | | |
| Other inflows (outflows) of cash | | |
| Net cash flows from (used in) investing activities | (49.574) | (8.925) |
| 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 | | |
| 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 | | |
| 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 | | |
| Net cash flows from (used in) financing activities | | |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | (72.809) | 103.136 |
| 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 | (72.809) | 103.136 |
| Cash and cash equivalents cash flow statement at beginning of period | 141.628 | 38.492 |
| Cash and cash equivalents cash flow statement at end of period | 68.819 | 141.628 |

For Sungold Media and Entertainment Limited

Date: 16/10/2025
Place: Rajpipla

Raj
Raj Kotia
Chairman & Managing Director
DIN:06360347



Independent Auditor's Review Report on Standalone Unaudited Financial Results of M/s. Sungold Media and Entertainment Limited for the Half Year ended September 30, 2025 pursuant to Regulation 33 of Securities Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015 as amended.

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 result for the period from **1st April, 2025 to 30th September, 2025**. 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.

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.

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- 25136055BMHXK76166

Place:- Bhayander (E), Thane
Date: 16.10.2025

