**Date: 04/05/2026**

**To,**
**The General Manager,**
**Corporate Relation Department**
**BSE Limited**
**PJ Towers, Dalal Street Fort,**
**Mumbai – 400001**

**Scrip Code: 541799**

**Subject: Outcome of the Board Meeting.**

**Dear Sir/Madam,**

With regard to the captioned subject and in compliance with the Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended from time to time, this is to inform the Exchange that the Board of Directors of the company at its meeting held today i.e. on **Monday, 04th May, 2026 Commenced at 02.30 P.M. and Concluded at 03.00 P.M.** has considered and approved the following matters:-

1. Statement showing Audited Financial Results of the Company for the half year and financial year ended March 31, 2026 along with the Statement of Assets and Liabilities and Statement of Cash flow for the financial year ended March 31, 2026 and Auditors' Report.

2. In compliance with Regulation 33 of Listing Regulations and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May 2016, we declare that the report of Statutory Auditor is with unmodified opinion with respect to the Audited Financial Result of the Company for half year and financial year ended 31st March 2026.

The results have been uploaded on the website of the Company at www.sungoldmediaent.com

Kindly take the same into your records and suitably disseminated at all concerned.

Thanking You,

**For Sungold Media and Entertainment Limited**

BHAVYA DEVANG MANIYAR
Digitally signed by BHAVYA DEVANG MANIYAR
Date: 2026.05.04 15:03:24 +05'30'

SUNGOLD MEDIA & ENTERTAINMENT LIMITED

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

SUNGOLD
MEDIA AND ENTERTAINMENT LIMITED

Date: 04.05.2026

**To,**
**The General Manager,**
**Corporate Relation Department**
**BSE Limited**
**PJ Towers, Dalal Street Fort,**
**Mumbai – 400001**

**SCRIP CODE: 541799**

**Sub: Audited Financial Result for the Half year and Financial year ended March 31, 2026**

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the following:

a) Statement showing Audited Financial Result of the Company for the Half year and Financial year ended March 31, 2026 along with the Statement of Assets and Liabilities and Statement of Cash flow for the financial year ended March 31, 2026 and Auditor's Report.

b) In compliance with Regulation 33 of Listing Regulations and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we declare that report of Statutory Auditor is with unmodified opinion with respect to the Audited Financial Result of the Company for the half year and financial year ended 31st March, 2026.

Please note that the Board Meeting commenced at 02:30 PM and concluded at 03:00 PM.

You are therefore, kindly requested to place the aforesaid information on record and acknowledge the receipt of the same.

Thanking You,

Yours Faithfully,

**For Sungold Media And Entertainment Limited**

BHAVYA DEVANG MANIYAR
Digitally signed by BHAVYA DEVANG MANIYAR
Date: 2026.05.04 15:03:49 +05'30'

SUNGOLD MEDIA & ENTERTAINMENT LIMITED

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

*Encl:*
1. Auditors Report for the Financial year ended March 31, 2026
2. Audited Financial Result for the Half year and Financial year ended March 31, 2026

Date: 04.05.2026

To
**The General Manager,**
**Corporate Relation Department**
**BSE Limited**
**PJ Towers, Dalal Street Fort,**
**Mumbai – 400001**

**Scrip Code: 541799**

**Subject: Declaration – Disclosure pursuant to Regulation 33(3)(d) of Securities And Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015.**

**Dear Sir/Madam,**

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we would like to state that the Statutory Auditors of the Company, M/s Bharat Gupta & Co, Chartered Accountants (Firm Registration No: 131010W), have issued the Auditors Report with unmodified opinion on the Audited Financial Results for the Half year and Financial year ended 31st March, 2026 as approved by the Board of Directors at its Meeting held on 04.05.2026.

We request you to take it on your record.

**For Sungold Media and Entertainment Limited**

RAJ RAJIV KOTIA
Digitally signed by RAJ RAJIV KOTIA
Date: 2026.05.04 15:02:21 +05'30'

SUNGOLD MEDIA & ENTERTAINMENT LIMITED

**Raj Rajiv Kotia**
**Chairman and Managing Director**
**DIN: 06360347**

**Date: 04.05.2026**
**Place: Rajpipla**

CIN:-L22100GJ1995PLC024944
Registered Office:-102, 1st Floor, 36, Shri Rang Residency, Vadia, Rajpipla Narmada, Gujarat - 393145
www.sungoldmediaent.com sungoldmediaent@gmail.com | info@sungoldmediaent.com 91-9099018633

**INDEPENDENT AUDITOR'S REPORT ON THE HALF YEARLY AND YEAR TO DATE AUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

**To**
**The Board of Directors of**
**Sungold Media and Entertainment Limited**

**Report on the audit of the Financial Results**

**Opinion**

We have audited the accompanying statement of financial results of Sungold Media and Entertainment Limited (the company) for the half year ended 31st March, 2026 and for the year ended 31st March, 2026 ("Statement"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the half year ended 31st March, 2026 and for the year ended 31st March, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

BHARAT GUPTA & CO. CHARTERED ACCOUNTANTS M. No. 136055 F.R. No. 131010W

O-12, First Floor , Garden City, Deepak Hospital Road, Indralok, Bhayander (E ), Thane -401105,
Mail Id: cabgupta2008@gmail.com , Mobile: 7718886565

## Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control with reference to financial statements in place and operating effectiveness of such control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

BHARAT GUPTA & CO.
M. No. 136055
F.R. No. 131010W
CHARTERED ACCOUNTANTS

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The Statement includes the results for the half year ended 31 March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31 March, 2026 and the published unaudited year to date figure up to 30th September, 2025 being the half year of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.

**For Bharat Gupta & Co.**
**Chartered Accountants**
**Firm Registration No. 131010W**

BHARAT GUPTA & CO. M.No. 136055 F.R. No. 131010W CHARTERED ACCOUNTANTS

**Bharat Gupta**
**Proprietor**
**Membership No. 136055**

**UDIN:** 26136055FWPYX18806

**Place: Bhyander (East) Thane**
**Date: 04.05.2026**

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 Audited Financial Results for the Half Year and Year Ended on 31.03.2026**

| PART I | Standalone | | | (Rs. In Lakhs except for EPS) | |
|---|---|---|---|---|---|
| Particulars | Six Months Ended October 01, 2025 to March 31, 2026 | Preceding Six Months Ended April 01, 2025 to September 30, 2025 | Corresponding Six Months Ended October 01, 2024 to March 31, 2025 | Year to date figures for the current period ended April 01, 2025 to March 31, 2026 | Year to date figures for the previous year ended April 01, 2024 to March 31, 2025 |
| | Audited | Unaudited | Audited | Audited | Audited |
| **1. Income** | | | | | |
| a. Revenue from Operations | 38.929 | 43.348 | 31.314 | 82.276 | 83.670 |
| b. Other Income | 1.642 | 4.896 | 0.289 | 6.539 | 0.344 |
| **Total income** | **40.571** | **48.244** | **31.603** | **88.815** | **84.014** |
| **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 Benefit Expense | 20.860 | 14.872 | 13.250 | 35.732 | 45.983 |
| e. Finance Cost | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| f. Depreciation, depletion and amortisation expense | 0.866 | 0.866 | 0.119 | 1.732 | 0.238 |
| g. Other expenditure | 17.644 | 30.604 | 17.616 | 48.248 | 33.984 |
| **Total Expenses** | **39.370** | **46.342** | **30.985** | **85.712** | **80.205** |
| **3. Profit / (Loss) from operations before exceptional items and tax (1-2)** | **1.201** | **1.902** | **0.618** | **3.103** | **3.810** |
| 4. Exceptional Items | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| **5. Total Profit Before tax** | **1.201** | **1.902** | **0.618** | **3.103** | **3.810** |
| **6.Tax expense** | | | | | |
| a) Current Tax | 0.302 | 0.479 | 0.557 | 0.781 | 0.959 |
| b) Deferred Tax | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| **Total Tax expenses** | **0.302** | **0.479** | **0.557** | **0.781** | **0.959** |
| 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** | **0.899** | **1.424** | **0.061** | **2.322** | **2.851** |
| 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** | **0.899** | **1.424** | **0.061** | **2.322** | **2.851** |
| 14. Other Comprehensive Income net of taxes | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| **15.Total Comprehensive Income for the period** | **0.899** | **1.424** | **0.061** | **2.322** | **2.851** |
| **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 |
| **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** | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 20. Reserves excluding revaluation reserve | 0.000 | 0.000 | 0.000 | 62.725 | 60.403 |
| **Earning Per Share** | | | | | |
| **21. i. Earnings per equity share for continuing operations** | | | | | |
| Basic earnings (loss) per share from continuing operations | 0.008 | 0.013 | 0.001 | 0.021 | 0.026 |
| Diluted earnings (loss) per share from continuing operations | 0.008 | 0.013 | 0.001 | 0.021 | 0.026 |
| **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 | 0.008 | 0.013 | 0.001 | 0.021 | 0.026 |
| Diluted earnings (loss) per share from continuing and discontinued operations | 0.008 | 0.013 | 0.001 | 0.021 | 0.026 |
| 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:**

1. 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, May 04, 2026. The Report of Statutory Auditors is being filed with the BSE Limited and the same is available on Company's website.

2. 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

3. 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.

4. Previous year figure has been rearranged/ regrouped wherever necessary, to correspond with those of the current periods's classification.

Date: 04.05.2026
Place: Rajpipla

For Sungold Media and Entertainment Limited

Raj

Raj Kotia
Chairman and Managing Director
DIN:06360347

SUNGOLD MEDIA & ENTERTAINMENT LIMITED

| | | | |
|---|---|---|---|
| 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 Asset & Liability as on March 31, 2026 | | | (Rs. in lakhs) |
| | | **Year to date figures for the current period ended April 01, 2025 to March 31, 2026** | **Year to date figures for the previous year ended April 1, 2024 to March 31, 2025** |
| | | **AUDITED** | **AUDITED** |
| | | | |
| I | **ASSETS** | | |
| | | | |
| | **Non-current Asset** | | |
| | **(1) (a) Fixed Asset** | | |
| | (i) Tangible Assets | 3.619 | 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** | **81.924** | **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 | 1027.601 | 953.098 |
| | **Sub-total - Non-current assets** | **1109.708** | **987.118** |
| | | | |
| | **(2) Current Assets** | | |
| | (a) Current investments | 0.000 | 0.000 |
| | (b) Inventories | 0.000 | 0.000 |
| | (c)Trade receivables | 28.500 | 32.000 |
| | (d) Cash and cash equivalents | 24.293 | 141.628 |
| | (e) Short-term loans and advances | 0.100 | 0.100 |
| | (f) Other current assets | 3.189 | 4.684 |
| | **Sub-total - Current assets** | **56.082** | **178.412** |
| | | | |
| | **TOTAL - ASSETS** | **1165.790** | **1165.530** |
| | | | |
| I | **EQUITY & LIABILTIES** | | |
| | | | |
| | **(1) Shareholders' Funds** | | |
| | (a) Share capital | 1100.000 | 1100.000 |
| | (b) Reserves and surplus | 62.725 | 60.403 |
| | (c )Money received against share warrants | 0.000 | 0.000 |
| | **Sub- total of Shareholder's fund** | **1162.725** | **1160.403** |
| | | | |
| | **(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 enterprises | 0.006 | 0.837 |
| | (c) Other current liabilities | 1.319 | 3.332 |
| | (d) Short-term provisions | 1.740 | 0.958 |
| | **Sub-total - Current liabilities** | **3.065** | **5.127** |
| | | | |
| | **TOTAL - EQUITY AND LIABILITIES** | **1165.790** | **1165.530** |

**For Sungold Media and Entertainment Limited**

**Place: Rajpipla**
**Date : 04.05.2026**

Raj

**Raj Kotia**
**Chairman and Managing Director**
**DIN:06360347**

SUNGOLD MEDIA & ENTERTAINMENT LIMITED

**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 Cah Flow as on March 31, 2026** (Rs. In Lakhs)

| Particulars | For the period ended 31/03/2026 | For the period ended 31/03/2025 |
|---|---|---|
| | Audited | Audited |
| **Cash flows from used in operating activities** | | |
| Profit before tax | 3.103 | 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 | 3.500 | 21.989 |
| Adjustments for decrease (increase) in other current assets | 1.495 | 1.153 |
| Adjustments for decrease (increase) in other non-current assets | | |
| Adjustments for other financial assets, non-current | (74.503) | 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 | (0.831) | 2.937 |
| Adjustments for increase (decrease) in other current liabilities | (2.013) | 0.802 |
| Adjustments for increase (decrease) in other non-current liabilities | | |
| Adjustments for depreciation and amortisation expense | 1.732 | 0.238 |
| 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 | (0.400) | (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)** | **(71.020)** | **109.156** |
| **Net cash flows from (used in) operations** | **(67.917)** | **112.966** |
| Dividends received | | |
| Interest paid | | |
| Interest received | | |
| Income taxes paid (refund) | 0.001 | (0.905) |
| Other inflows (outflows) of cash | | |
| **Net cash flows from (used in) operating activities** | **(67.916)** | **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 | | |
| Proceeds from sales of investment property | | |
| Purchase of investment property | | |
| Proceeds from sales of intangible assets | | |
| Purchase of intangible assets | (49.819) | (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 | 0.400 | 0.155 |
| Income taxes paid (refund) | | |
| Other inflows (outflows) of cash | | |
| **Net cash flows from (used in) investing activities** | **(49.419)** | **(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** | (117.335) | **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** | (117.335) | **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** | 24.293 | **141.628** |

Place: Rajpipla
Date : 04.05.2026

For Sungold Media and Entertainment Limited

Raj

Raj Kotia
Chairman and Managing Director
DIN:06360347

SUNGOLD MEDIA & ENTERTAINMENT LIMITED *