

SUNGOLD CAPITAL LIMITED

CIN: L65910GJ1993PLC018956

Registered Office: House no. 7/13, Opp White Tower, Station Road, Nandod, Rajpipla Narmada – 393145
Corporate Office: B/ 618, 6th Floor, Jaswanti Allied Business Centre, off: Ramchandra Lane, extn, Malad (West),
Mumbai – 400064

Email: sungold2006@gmail.com Website: www.sungoldcapitallimited.com Contact No: + 91 8108756812

23rd October, 2020

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

Scrip Code: 531433

Subject: Outcome of the Board Meeting.

Dear Sir/Madam,

This is to inform the Exchange that the Meeting of the Board of Directors of the Company has been duly held on Friday, October 23, 2020. The Board has approved and has taken on record following matters:

1. Unaudited Financial Result, Statement of Asset & Liabilities and Statement of Cash Flow along with the Limited Review Report for the quarter and half year ended on September 30, 2020.

The Board Meeting was commenced at 3.00 pm and concluded at 4.00 pm.

Kindly take the same on your records and oblige.

Thanking You,

Yours Faithfully,

For Sungold Capital Limited

Chaturani

CS Versha Chaturani
Company Secretary & Compliance Officer
Membership NO: A59225



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October 23, 2020

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

SCRIP CODE: 531433

Sub: Unaudited Financial Result for the Quarter and Half Year ended September 30, 2020

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 quarter and half year ended September 30, 2020.

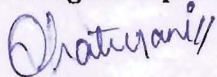
The Board Meeting was commenced at 03.00 pm and concluded at 4.00 pm.

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

Thanking You,

Yours Faithfully,

For Sungold Capital Limited



Versha Chaturani
(Company Secretary & Compliance Officer)
(Membership no. - A59225)



Encl: as above

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Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2020

(Rs. In Lakhs)

| PART I | Standalone | | | | | | |
|---|---------------------------|-------------------------------------|--|--|---|--------------------------------|--------------------------------|
| | 3 months ended 30/09/2020 | Preceding 3 months ended 30/06/2020 | Corresponding 3 months ended in the previous year 30/09/2019 | Year to date figures for current period ended 30/09/2020 | Year to date figures for the previous year ended 30/09/2019 | Previous year ended 31/03/2019 | Previous year ended 31/03/2020 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | Audited |
| Revenue from Operations | | | | | | | |
| Interest Income | 41.267 | 45.857 | 57.403 | 87.124 | 97.377 | 181.218 | 180.740 |
| 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 | 2.780 | 3.259 | 0.157 | 6.039 | 1.046 | 3.934 | 2.995 |
| Others (to be specified) | 0.000 | 0.000 | 0.291 | 0.000 | 0.303 | 0.047 | 0.303 |
| 1. Total Revenue from operations | 44.047 | 49.116 | 57.851 | 93.163 | 98.726 | 185.199 | 184.038 |
| 2. Other Income (to be specified) | 0.033 | 1.402 | 0.000 | 1.435 | 0.000 | 0.000 | 0.000 |
| 3. Total Income (1+2) | 44.080 | 50.518 | 57.851 | 94.598 | 98.726 | 185.199 | 184.038 |
| Expenses | | | | | | | |
| 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 | 22.920 | 17.086 | 28.942 | 40.006 | 48.362 | 121.602 | 83.956 |
| e. Finance costs | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| f. Depreciation and amortisation expense | 0.002 | 0.002 | 0.000 | 0.004 | 0.000 | 0.578 | 0.030 |
| 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 | 17.466 | 29.603 | 27.000 | 47.069 | 43.058 | 58.262 | 96.134 |
| 4. Total Expenditure | 40.388 | 46.691 | 55.942 | 87.079 | 91.420 | 180.442 | 180.120 |
| 5. Profit/(Loss) before exceptional items and tax (3-4) | 3.692 | 3.827 | 1.909 | 7.519 | 7.306 | 4.757 | 3.918 |
| 6. Exceptional items | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 7. Total profit before tax (5-6) | 3.692 | 3.827 | 1.909 | 7.519 | 7.306 | 4.757 | 3.918 |
| 8. Tax expense | | | | | | | |
| (a) Current tax | 0.892 | 0.995 | 0.496 | 1.887 | 1.171 | 1.237 | 0.870 |
| (b) Deferred tax | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | -0.053 | 0.148 |
| 9. Net Profit (Loss) for the period from continuing operations after tax (7-8) | 2.800 | 2.832 | 1.413 | 5.632 | 6.135 | 3.573 | 2.900 |
| 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 |
| 13. Profit (loss) for the period (9+12) | 2.800 | 2.832 | 1.413 | 5.632 | 6.135 | 3.573 | 2.900 |
| 14. Other Comprehensive Income | | | | | | | |
| (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 |
| Subtotal (A) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| (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 |
| Subtotal (B) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Other Comprehensive Income (A + B) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 15. Total Comprehensive Income for the period (13+14) (Comprising Profit (Loss) and other Comprehensive Income for the period) | 2.800 | 2.832 | 1.413 | 5.632 | 6.135 | 3.573 | 2.900 |
| 16. Details of equity share capital | | | | | | | |
| 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 | | | | | | 354.879 | 357.779 |
| 18. Earnings Per Share (EPS) (for continuing operations) | | | | | | | |
| a) Basic | 0.015 | 0.015 | 0.008 | 0.031 | 0.033 | 0.019 | 0.016 |
| b) Diluted | 0.015 | 0.015 | 0.008 | 0.031 | 0.033 | 0.019 | 0.016 |
| 19. Earnings Per Share (EPS) (for discontinued operations) | | | | | | | |
| 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 |
| 20. Earnings per equity share (for continuing and discontinued operations) | | | | | | | |
| a) Basic | 0.015 | 0.015 | 0.008 | 0.031 | 0.033 | 0.019 | 0.016 |
| b) Diluted | 0.015 | 0.015 | 0.008 | 0.031 | 0.033 | 0.019 | 0.016 |



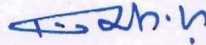
PART-II

| Particulars | 3 months ended 30/09/2020 | Preceding 3 months ended 30/06/2020 | Corresponding 3 months ended in the previous year 30/09/2019 | Year to date figures for current period ended 30/09/2020 | Year to date figures for the previous year ended 30/09/2019 | Previous year ended 31/03/2019 | Previous year ended 31/03/2020 |
|--|------------------------------|---|---|--|---|--------------------------------------|--------------------------------------|
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | Audited |
| 1. Segment Revenue | | | | | | | |
| (net sale/income from each segment should be disclosed under this head) | | | | | | | |
| (a) Segment - Entertainment | 2,500 | 3,000 | 0,000 | 5,500 | 0,733 | 3,202 | 2,214 |
| (b) Segment - Software Development | 0,280 | 0,259 | 0,157 | 0,539 | 0,313 | 0,731 | 0,781 |
| (c) Segment - NBFC | 41,300 | 47,259 | 57,694 | 88,559 | 97,680 | 181,266 | 181,043 |
| (d) Unallocated | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |
| Total | 44,080 | 50,518 | 57,851 | 94,598 | 98,726 | 185,199 | 184,038 |
| Less : Inter segment Revenue | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |
| Net sales/Income From Operations | 44,080 | 50,518 | 57,851 | 94,598 | 98,726 | 185,199 | 184,038 |
| 2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment) | | | | | | | |
| (a) Segment - Entertainment | 1,665 | 0,488 | (0,074) | 2,153 | 0,481 | 2,725 | -2,683 |
| (b) Segment - Software Development | 0,110 | 0,089 | 0,052 | 0,199 | 0,102 | 0,301 | 0,460 |
| (c) Segment - NBFC | 1,917 | 3,250 | 1,931 | 5,167 | 6,723 | 1,731 | 6,142 |
| (d) Unallocated | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |
| Total | 3,692 | 3,827 | 1,909 | 7,519 | 7,306 | 4,757 | 3,919 |
| 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 |
| Total Profit Before Tax | 3,692 | 3,827 | 1,909 | 7,519 | 7,306 | 4,757 | 3,919 |
| 3. Capital Employed | | | | | | | |
| (Segment assets - Segment Liabilities) | | | | | | | |
| (a) Segment - Entertainment | 0,706 | 0,706 | 0,482 | 0,706 | 0,482 | 0,375 | 0,711 |
| (b) Segment - NBFC | 2,203,054 | 2,200,254 | 2,200,881 | 2,203,054 | 2,200,881 | 2,194,854 | 2,197,418 |
| (c) Unallocated | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |
| Total | 2,203,760 | 2,200,960 | 2,201,363 | 2,203,760 | 2,201,363 | 2,195,229 | 2,198,129 |

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 Friday, 23rd day of October, 2020.
- Limited review as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 has been carried out by Statutory Auditors and these results are accompanied by the Limited review report.
- 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".
- Previous year/period's figure has been rearranged/ regrouped wherever necessary.
- 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.
- Consequent to the outbreak of COVID-19 pandemic, the Indian government had announced a lockdown in March 2020, the lockdown has lifted by the government and the Company has resumed operations in a phased manner as per government directives. Due to Covid-19 pandemic the operations are effected due to restricted availability of manpower. However the impact of this on the operations of company and on the profitability for the financial year 2020-21 upto 30.09.2020 is not significant.

For SUNGOLD CAPITAL LIMITED



Rajiv Kotia
Chairman & Managing Director
(DIN: 00135912)



Place: Rajpipla
Date: 23.10.2020

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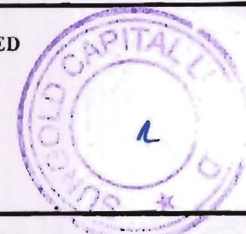
Statement of Asset & Liability As At September 30, 2020 (In Lakhs)

| | As at 30/09/2020 Unaudited | As at 31/03/2020 Audited |
|--|----------------------------------|--------------------------------|
| I. EQUITY AND LIABILITIES | | |
| (1) Shareholders' Funds | | |
| (a) Share capital | 1840.350 | 1840.350 |
| (b) Reserves and surplus | 363.411 | 357.779 |
| (c) Money received against share warrants | 0.000 | 0.000 |
| Sub- total of Shareholder's fund | 2203.761 | 2198.129 |
| (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 | 38.996 | 13.542 |
| (c) Other current liabilities | 9.557 | 13.680 |
| (d) Short-term provisions | 1.887 | 0.870 |
| Sub-total - Current liabilities | 50.440 | 28.092 |
| TOTAL - EQUITY AND LIABILITIES | 2254.201 | 2226.221 |
| II. ASSETS | | |
| Non-current Assets | | |
| (I) (a) Fixed Assets | | |
| (i) Tangible Assets | 0.004 | 0.007 |
| (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 |
| Total of Fixed Assets | 0.004 | 0.007 |
| (b) Non-current investments | 25.000 | 25.000 |
| (c) Deferred tax assets (net) | 0.010 | 0.010 |
| (d) Long-term loans and advances | 2222.875 | 2191.607 |
| (e) Other non-current assets | 0.000 | 0.000 |
| Sub-total - Non-current assets | 2247.889 | 2216.624 |
| (2) Current Assets | | |
| (a) Current investments | 0.000 | 0.000 |
| (b) Inventories | 0.000 | 0.000 |
| (c) Trade receivables | 0.000 | 0.000 |
| (d) Cash and cash equivalents | 5.591 | 3.826 |
| (e) Short-term loans and advances | 0.000 | 0.000 |
| (f) Other current assets | 0.721 | 5.771 |
| Sub-total - Current assets | 6.312 | 9.597 |
| TOTAL - ASSETS | 2254.201 | 2226.221 |

For SUNGOLD CAPITAL LIMITED



Mr. Rajiv Kotia
Chairman & Managing Director
DIN:00135912



Place: Rajpipla
Date: 23.10.2020

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Statement of Cash Flow As At September 30, 2020

(In Lakhs)

| Particulars | Half Year Ended on 30th September, 2020 | | For the Year Ended on 31st March, 2020 | |
|---|---|--------------|--|----------------|
| | (Unaudited) | | (Audited) | |
| | Amount (in Rs.) | | Amount (in Rs.) | |
| A. Cash Flow From Operating Activities | | | | |
| Net Profit Before Tax & Extraordinary Items | | 7.519 | | 3.919 |
| Adjustments for : | | | | |
| Add : Depreciation | 0.004 | | 0.030 | |
| Add: Provision for Standard Assets | - | | - | |
| Less: Bank Interest | (1.435) | | (0.303) | |
| Less: Deferred Tax Liabilities | - | | - | |
| | | (1.431) | | (0.274) |
| Operating Profit Before Working Capital Changes | | 6.088 | | 3.645 |
| Adjustments for changes in working capital : | | | | |
| (Increase) / Decrease in Other Current Assets | (27.982) | | 16.284 | |
| Increase / (Decrease) in Short Term Provision | 1.017 | | (26.040) | |
| Increase/ (Decrease) in Other Current Liabilities | (4.123) | | 3.908 | |
| Increase/ (Decrease) in Trade Payables | 25.455 | | 4.672 | |
| | | (5.633) | | (1.175) |
| Cash Generated for Operations | | 0.455 | | 2.470 |
| Income Tax Paid | (0.124) | (0.124) | (2.814) | (2.814) |
| Net Cash from Operating Activities (A) | | 0.331 | | (0.344) |
| B. Cash Flow From Investing Activities | | | | |
| Short Term Borrowings | - | | - | |
| (Purchase)/Sale of Fixed Assets | - | | - | |
| Sale of Investment | - | | - | |
| Bank Interest | 1.435 | | 0.303 | |
| | | 1.435 | | 0.303 |
| Net Cash Used in Investing Activities (B) | | 1.435 | | 0.303 |
| C. Cash Flow From Financing Activities : | | | | |
| Receipt/(Payment) of Short Term Borrowings | - | | - | |
| Bank Interest | - | | - | |
| Issue of Share Capital | - | | - | |
| Share Premium | - | | - | |
| Share Application Money Refunded | - | | - | |
| Share Application Money Received | - | | - | |
| | | - | | - |
| Net cash used in Financing Activities (C) | | - | | - |
| Net Increase In Cash & Cash Equivalent (A+B+C) | | 1.766 | | (0.041) |
| Cash & Cash Equivalents At The Beginning Of The Year | | 3.825 | | 3.866 |
| Cash & Cash Equivalents At The End Of The Year | | 5.591 | | 3.825 |

For SUNGOLD CAPITAL LIMITED



Rajiv Kotia
Chairman & Managing Director
DIN:00135912



Place: Rajpipla
Date: 23.10.2020



Bhatler & Company

CHARTERED ACCOUNTANTS

**LIMITED REVIEW CERTIFICATE FOR THE QUARTER AND HALF YEAR ENDED
SEPTEMBER 30, 2020**

**To
The Board Members
M/s. Sungold Capital Limited**

We have reviewed the accompanying statement of Unaudited Financial Result of **M/s. SUNGOLD CAPITAL LIMITED** for the quarter ended September 30, 2020 and year to date results for the period from 1st April, 2020 to 30th September, 2020. 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. Bhatler & Company
Chartered Accountants
Firm Registration No: 131092W**

**Daulal.H. Bhatler
Proprietor
Membership No: 016937
UDIN: 20016937AAAAIF4436**



**Place:-Mumbai
Date: - 23/10/2020**

307, Tulsiani Chambers, Nariman Point, Mumbai - 400021

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