

Date: 23.05.2019

To,
Listing Department,
BSE Limited,
P J Tower, Dalal Street
Mumbai-400001

Dear Sir/Madam,

Sub: Audited Financial Result for quarter ending 31st March, 2019 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015

In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith audited financial result for quarter ended 31st March, 2019.

Kindly take the same on your record and oblige.

Thanking You,

Yours Faithfully,

For **SUN AND SHINE WORLDWIDE LIMITED**



DIRECTOR/ AUTHORIZED SIGNATORY

Encl: As above.

SUN AND SHINE WORLDWIDE LIMITED

CIN:-L51100GJ1994PLC022388

Regd. Office: 33, White House, Panchwati Cross Road, Ambawadi, Ahmedabad GJ 380006

Email:- sunandshineworldwideld@gmail.com

Statement of Audited Financial Results for the Quarter & Year Ended March 31, 2019

(Rs. In lacs)

Sl no.	Particulars	Quarter Ended 31 Mar 2019	Quarter Ended 31 Dec 2018	Quarter Ended 31 Mar 2018	Previous Year Ended 31 Mar 2018	Current Year Ended 31 Mar 2019
	(Refer Notes Below)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	INCOME					
(a)	Revenue from Operations	37.00	55.00			92.00
(b)	Other Income	-	-			-
	Total Income from Operations (Net)	37.00	55.00	-	-	92.00
2	EXPENSES					
(a)	Cost of raw material consumed	-	-	-	-	-
(b)	Purchase of stock-in-trade	36.65	53.35	-	-	90.00
(c)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-
(d)	Employee benefit expense	0.60	0.60	0.80	3.26	2.40
(e)	Depreciation and amortization expense	-	-	-	-	-
(f)	Other expenses	0.24	0.15	0.05	2.99	0.69
	Total Expenses	37.49	54.10	0.85	6.25	93.09
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(0.49)	0.90	(0.85)	(6.25)	(1.09)
4	Other Income	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	(0.49)	0.90	(0.85)	(6.25)	(1.09)
6	Finance Costs (Net)	-	-	-	-	-
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	(0.49)	0.90	(0.85)	(6.25)	(1.09)
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 ± 8)	(0.49)	0.90	(0.85)	(6.25)	(1.09)
10	Tax Expense	-	-	-	-	-
11	Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	(0.49)	0.90	(0.85)	(6.25)	(1.09)
12	Other Comprehensive Income (net of tax)	-	-	-	-	-
13	Total Comprehensive Income for the period (11 ± 12)	(0.49)	0.90	(0.85)	(6.25)	(1.09)
14	Paid-up equity share capital (Face Value of Rs.10/- each)	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
15	Other Equity	-	-	-	822.58	821.49
16.i	Earnings Per Share (of Rs. 10/- each) (not annualised):					
	(a) Basic		0.00	(0.00)	(0.01)	(0.00)
	(b) Diluted		0.00	(0.00)	(0.01)	(0.00)



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(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities		As at 31st March, 2019	As at 31st March, 2018
Particulars		Audited	Audited
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment		
	Capital work-in-progress	-	-
	Other intangible assets	-	-
	Investments in subsidiaries, associates and joint ventures	-	-
	Financial assets		
	Investments	4,529.35	4,619.35
	Loans	162.50	162.50
	Other financial assets	-	-
	Income Tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Sub-total - Non-Current Assets	4,691.85	4,781.85
2	Current assets		
	Inventories		
	Financial assets		
	Investments	784.08	784.08
	Trade receivables	92.00	
	Cash and cash equivalents	30.39	33.50
	Bank balances other than Cash and Cash equivalents above	0.02	
	Loans, Current	394.67	394.67
	Other financial assets	-	-
	Other current assets	-	-
	Assets classified as held for sale	-	-
	Sub-total - Current Assets	1,301.16	1,212.25
	TOTAL - ASSETS	5,993.01	5,994.10
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	5,000.00	5,000.00
	Other equity	821.49	822.58
	Sub-total - Shareholders' funds	5,821.49	5,822.58
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings, non-Current	60.54	60.54
	Provisions	-	-
	Income tax liabilities (net)	1.97	1.97
	Other non-current liabilities	-	-
	Sub-total - Non-current liabilities	62.51	62.51
3	Current liabilities		
	Financial liabilities		
	Borrowings, Current	108.91	108.91
	Trade payables, Current	-	-
	Other financial liabilities	-	-
	Other current liabilities		
	Provisions	0.10	0.10
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	109.01	109.01
	TOTAL - EQUITY AND LIABILITIES	5,993.01	5,994.10



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Notes:

- 1 The format of Quarterly results are prescribed in SEBI circular Ref. CIR/CFD/FAC/62/2016 dated July 05,2016 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind - AS and Schedule III (Division II) of Companies Act, 2013 applicable to companies that are required to comply with IND-AS.
- 2 Figures of Quarter ending 31/03/2019 are the balancing figures between audited figures for the full financial year and published year to date figures up to the third quarter of the financial year of the company.
- 3 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 23, 2019. The Statutory Auditors have carried out a limited review of the above financial result.
- 4 Company has only one segment and hence no separate segment result has been given.
- 5 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 6 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

For SUN AND SHINE WORLDWIDE LIMITED



Place : Ahmedabad
Date : 23rd May,2019



RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel.: 9820501848, 26419136, Email : rishisekhri@gmail.com

**Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015**

To Board of Directors of
SUN AND SHINE WORLDWIDE LTD.

We have audited the quarterly financial results of Sun And Shine Worldwide Limited for the quarter and year ended 31st March, 2019 and the year to date results for the period 1st April 2018 to 31st March 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2019 as well as the year to date results for the period from 1st April 2018 to 31st March 2019.

For, RISHI SEKHRI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 128216W


CA RISHI SEKHRI
PARTNER
MEMBERSHIP No.: 126656



Place: MUMBAI
Date: 23/05/2019