

SUNPOINT TRADING LIMITED

(Formerly known as Sun Finlease (Gujarat) Limited)

(CIN No. - L46109GJ1988PLC010293)

Regd. Office: 3, Ravipushp Apartment, B/s. Navneet House, Memnagar, Ahmedabad-380052.

Phone No. (079) 27496313 Email id- sfgl1988@gmail.com

Website: www.sfgl.in.net

27th May, 2025

To,

Head - Listing & Compliance

Metropolitan Stock Exchange of India Limited,

Piramal Agastya Corporate Park,

Building A, Unit 205A, 2nd Floor,

Lal Bahadur Shastri Rd, Kurla West,

Mumbai, Maharashtra 400070.

Symbol: SUNPOINT

Dear Sir,

Sub: Outcome Regarding Approval of Audited Financial Results for quarter and year ended on 31st March, 2025 – Compliance of Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to order dated August 29, 2024 of the National Company Law Tribunal, Ahmedabad Bench ("NCLT"), regarding the initiation of corporate insolvency resolution process ("CIRP") in the case of Sunpoint Trading Limited ("the Company") under Section 7 of the Insolvency and Bankruptcy Code, 2016 (IBC). In terms of the code, the powers of the Board of Directors stands suspended from initiation of Corporate Resolution Process and the same vests with the Resolution Professional.

Pursuant to above and Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Resolution Professional of the Company today i.e., Tuesday, 27th May, 2025 had considered and taken on record the following businesses:

1. Audited Financial Results for the quarter and year ended on 31st March, 2025 along with the Statement of Assets and Liabilities and Cash Flow Statement issued by Statutory Auditors (Enclosed herewith).
2. Auditors Report on the Financial Results received from the Statutory Auditor of the Company for the Quarter and Year ended 31st March, 2025.
3. Declaration regarding the Auditors report with unmodified opinion on the Audited Financial Results for the Financial Year ended on 31st March, 2025.
4. Since Regulation 32 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 regarding Statement of Deviation or Variation for proceeds of public issue, rights issue, preferential issue, QIP is not - applicable to the Company. However, a Non-Applicable declaration as per Regulation 32 is attached along with outcome.

The results will be published in the newspaper in terms of Regulation 47(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 in due course.

Kindly take the above on your record.

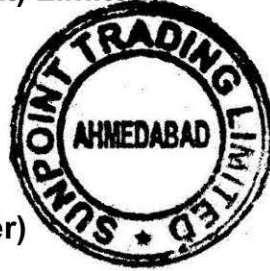
Thanking you,

Yours faithfully,

**For, SUNPOINT TRADING LIMITED,
(Formerly Known as Sun Finlease (Gujarat) Limited)**



**Kalpesh Kumar Patel
(Company Secretary & Compliance Officer)
Membership No. A64129**



Encl: As above

Chartered Accountants

401, Ashoka Complex, Nr. Golden Triangle, Sardar Patel Stadium Road, Navrangpura, Ahmedabad-380014.
Mobile (o) 8347989062 Mobile : 9825933470 . E-mail ID : devpuraad1@gmail.com , devpuraad1@rediffmail.com

Independent Auditor's Report on Audit of Financial Results

To,
The Resolution professional,
Sunpoint Trading Limited
Ahmedabad

Opinion

We have audited the accompanying Statement of Financial Results of **Sunpoint Trading Limited (Formally Known as Sun Finlease (Gujarat) Limited) ("The Company")**, for the quarter and year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2025.

Basis for Opinion

We conducted our audit of the statement in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results for the quarter and year ended March 31, 2025 under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's/Resolution Professional's Responsibilities for the financial results

This Statement, which includes the financial results is the responsibility of the company's board of directors/Resolution professional and has been approved by them for the issuance. This responsibility includes preparation and presentation of the financial results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued there under 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 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 the 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 is free from material misstatement, whether due to fraud or error.

In preparing the financial results, the board of directors/Resolution professional is 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/Resolution professional is also responsible for overseeing the financial reporting process of the Company.



Auditor's Responsibilities for the Audit of the financial results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole is 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 this financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the board of directors.
- 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 ability of the Company 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 Statement 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. However, future events or conditions may cause the Company to cease to continue as a going concern.



- 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.
- Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the financial results. Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

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.

Place: Ahmedabad

Date: 27/05/2025



Devpura Navlakha & co.

Chartered Accountants

FRN-121975W

Rahul R. Modi

Rahul R. Modi (Partner)

(Membership No. 184321)

UDIN- 25184321BMHWOM3869

Sunpoint Trading Limited
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CIN Number: L46109GJ1988PLC010293

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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST MARCH, 2025

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Year ended on	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31/03/2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	0.00	0.00	0.00		0.00
II	Other Income	0.00	0.00	1.21	1.69	3.68
III	Total Income (I+II)	0.00	0.00	1.21	1.69	3.68
IV	Expenses					
	Employee benefit expenses	0.48	0.36	6.05	1.20	21.99
	Finance Cost	0.00	0.00	10.17	0.00	26.14
	Depreciation & Amortization expense	0.00	0.00	0.27	0.10	2.47
	Others expenses	11.76	0.76	27.29	16.06	118.16
	Total Expenses (IV)	12.24	1.12	43.78	17.36	168.76
V	Profit/(loss) before exceptional items and tax (III-IV)	(12.24)	(1.12)	(42.57)	(15.67)	(165.08)
VI	Exceptional items	-22.00	0.00	0.00	-22.00	0.00
VII	Profit/(loss) before tax	(34.24)	(1.12)	(42.57)	(37.67)	(165.08)
VIII	Tax expenses	0.00	0.00	0.00	0.00	0.00
	Current Tax	0.00	0.00	0.00	0.00	0.00
	Deferred Tax (Income)/Expense	-	-	6.57	-	(6.57)
IX	Profit/(loss) for the period	(34.24)	(1.12)	(36.00)	(37.67)	(158.51)
X	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XI	Profit/ (loss) for the period	(34.24)	(1.12)	(36.00)	(37.67)	(158.51)
XII	Paid Equity Share Capital	303.34	303.34	303.34	303.34	303.34
XIII	Earnings/(Loss) per equity share (Rs. 10/- each)					
	Basic (Rs.)	(1.13)	(0.04)	(1.19)	(1.24)	(5.23)
	Diluted (Rs.)	(1.13)	(0.04)	(1.19)	(1.24)	(5.23)

1. The above financial result have been taken on Record by the Resolution Professional on 27/05/2025

2. The Figures of the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable to current period.

3. On August 29, 2024, the Hon'ble NCLT, Ahmedabad Bench admitted the petition filed by a financial creditor for initiation of the CIRP Process and appointed Smt. CA Gomti Ramchandra Choudhary (Registration no. IBB/PA-001/IP-P-02625/2022-23/14275) as Interim Resolution Professional ("IRP") to carry out the functions entrusted by the provisions of the Insolvency and Bankruptcy Code, 2016, Rules and Regulations thereto.

In accordance with section 17 of the IBC, 2016, the powers of Board of Directors of the Company stand suspended effective from the CIR Process commencement date and such powers along with the management of affairs of the Company are vested with CA Gomti Ramchandra Choudhary Resolution professional ("RP").

Accordingly, your Company is presently undergoing CIRP under the provisions of the Code along with the Regulations and Rules thereunder.

Place : Ahmedabad

Date: 27/05/2025

Sunpoint Trading Limited
(Formerly Known as Sun Finlease (Gujarat) Limited)

Suspended Board of Director

B. V. Talati

Bhargavi V. Talati

(Director)

DIN: 03069724

Taken On Record

Gomti Ramchandra Choudhary

CA Gomti Ramchandra Choudhary

(RP)

IBBI/PA-001/IP-P-02625/2022-23/14275

SUNPOINT TRADING LIMITED
(Formerly Known as Sun Finlease (Gujarat) Limited)
CIN Number: L46109GJ1988PLC010293
BALANCE SHEET AS AT MARCH 31, 2025

(Amount In Lacs)

Sr. No.	Particulars	Note No	As at MARCH 31,2025	As at March 31, 2024
	<u>ASSETS:</u>			
I	Non Current Asset			
	(a) Property, Plant and Equipment	5	-	1.58
	(b) Deferred Tax Assets (net)	6	-	22.00
	(c) Other Non Current assets	7	0.51	0.51
	Total Non Current assets		0.51	24.09
II	Current assets			
	(a) Financial Assets			
	(i) Investments	8	0.51	0.51
	(ii) Cash and cash equivalent	9	0.37	0.66
	(b) Other Current Assets	10	1.41	1.53
	Total of Current assets		2.29	2.70
	Total Assets		2.80	26.79
	<u>EQUITY AND LIABILITIES</u>			
	Equity			
	(a) Equity share capital	11	303.34	303.34
	(b) Other Equity (Reserve & Surplus)	12	(446.55)	(408.89)
	Total Equity		(143.21)	(105.55)
	Liabilities			
1	Non- Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	13	142.77	131.77
	Total Non Current Liabilities		142.77	131.77
	CURRENT LIABILITIES			
	(a) Financial Liabilities			
	(i) Borrowings			-
	(ii) Trade Payable			
	(iii) Other financial Liabilities	14	2.08	0.08
	(b) Other Current Liabilities	15	0.22	0.03
	(c) Provisions	16	0.94	0.46
	Total Current Liabilities		3.24	0.57
	Total Liabilities		146.01	132.34
	Total Liabilities and Equity		2.80	26.79



SUNPOINT TRADING LIMITED
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CIN Number : L46109GJ1988PLC010293
Cash Flow Statement for the the year ended on 31st March, 2025

(Rs. In Lakhs)

Particulars	For the Year ended 31st March, 2025	For the year ended 31st March, 2024
A. Cash Flow From Operating Activities		
Net Profit/(Loss) Before Tax	(15.67)	(165.08)
<u>Adjustment for</u>		
Depreciation and Amortisation expense	0.10	2.47
Loss on sale of car	-	0.01
Loss on assets writte off	0.17	
	0.27	2.48
<u>Less :Non operating and non cash items credited in P&L</u>		
Profit on Sale of car	1.69	-
Interest Income	-	3.65
Net Gain on fair value gain changes	-	0.51
Operating Profit Before Working Capital Changes	(17.09)	(166.76)
Change in Working Capital		
Adjustement For increase/decrease in operating assets		
Other Current assets	0.12	149.92
Adjustement for increase/ decrease in operating liabilities		
Changes in Other Financial Liabilities- Other payables	2.00	-
Changes in Other Current Liabilities	0.20	(4.23)
Changes in Provision	0.48	-
Cash Generated From Operations	(14.29)	(21.07)
Direct Taxes Paid	0.00	0.00
Net Cash Inflow/(outflow) flow from operating activities (A)	(14.29)	(21.07)
B. Cash Flow From Investing Activities		
Purchase of fixed assets	-	-
Proceeds from Sale of Fixed Assets	3.00	15.44
Dividend Income	-	-
Interest income	-	3.65
Net Cash Inflow/(outflow) flow from Investing activities (B)	3.00	19.09
C. Cash Flow From Financing Activities		
Proceeds/(Repayment) of Short Term Borrowings	11.00	-
Net Cash Inflow/(outflow) flow from Financing activities (C)	11.00	-
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(0.29)	(1.98)
Add : Cash and Cash Equivalents as at 1st April, 2023	0.66	2.64
Cash and Cash Equivalents as at 31st March, 2024	0.37	0.66

Notes:

- 1 The above cash flow Statement has been Prepared under the " Indirect Method" as set out in IND AS-7, " Statement of Cash Flow"
- 2 Components of Cash & Cash Equivalents as under:

Particulars	Year ended MARCH 31, 2025	Year ended MARCH 31, 2024
Cash and cash equivalents comprise of (Note-5)		
a. Balance with Banks		
(i) In Current Accounts	0.37	0.65
(ii) In Deposit with Bank	-	-
At the end of reporting period	0.37	0.65
b. Cash On Hand	-	0.01
Total	0.37	0.66



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27th May, 2025

To,
Head - Listing & Compliance
Metropolitan Stock Exchange of India Limited,
Piramal Agastya Corporate Park,
Building A, Unit 205A, 2nd Floor,
Lal Bahadur Shastri Rd, Kurla West,
Mumbai, Maharashtra 400070.

Symbol: SUNPOINT

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

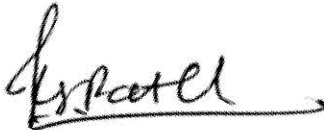
Pursuant to the provision of Regulation 33(3)(d) of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI Notification No. SEBI/LADNRO/ GN/2016-17/001 dated May 25, 2016 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 we hereby declared that the Statutory Auditors of the Company M/s. Devpura Navlakha & Co., Chartered Accountants, Ahmedabad (Firm Registration No. 121975W) have issued the Audit Reports with Unmodified Opinion in respect of the Audited Financial Results for the quarter & year ended on March 31, 2025.

Kindly take the above on your record.

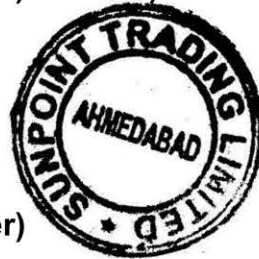
Thanking you,

Yours faithfully,

For, SUNPOINT TRADING LIMITED,
(Formerly Known as Sun Finlease (Gujarat) Limited)



Kalpesh Kumar Patel
(Company Secretary & Compliance Officer)
Membership No. A64129



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27th May, 2025

To,

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Metropolitan Stock Exchange of India Limited,

Piramal Agastya Corporate Park,

Building A, Unit 205A, 2nd Floor,

Lal Bahadur Shastri Rd, Kurla West,

Mumbai, Maharashtra 400070.

Symbol: SUNPOINT

Dear Sir,

Sub: Undertaking for non - applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter and year ended on 31st March, 2025

Pursuant to Regulation 32(1) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2011 this is to inform you that the Company has not raised any money via public issue, rights issue, preferential issue, etc during the quarter and year ended 31.03.2025 and so the aforesaid regulation is not applicable to the Company.

The Resolution Professional of the Company has taken the same on record.

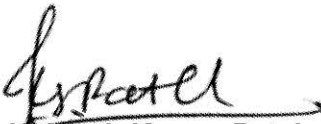
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Yours faithfully,

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Kalpesh Kumar Patel

(Company Secretary & Compliance Officer)

Membership No. A64129

