

# 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

12<sup>th</sup> February, 2024

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

**Symbol: SUNPOINT**

Dear Sir,

**Sub: Outcome of Board Meeting & Submission of Un-audited Financial Results for the Quarter and Nine Months Ended on December, 31, 2023 – Compliance of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in the meeting of the Board of Directors of the Company held today i.e.- 12<sup>th</sup> February, 2024 at the registered office of the Company, the Board has inter-alia considered and taken on record the following businesses:

1. Un-audited financial results for the Quarter and Nine Months Ended on December, 31, 2023, along with Limited Review Report issued by Statutory Auditors (Enclosed herewith).
2. Other routine businesses.

The meeting of the Board of Directors of the Company commenced at 04.00 P.M. and concluded at 04.25 P.M.

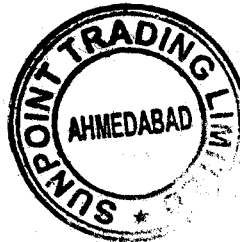
Kindly take it on your record and acknowledge the receipt of the same.

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**

# CA Devpura Navlakha & Co.

## 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

### Limited Review Report on Quarterly Financial Results of Sunpoint Trading Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

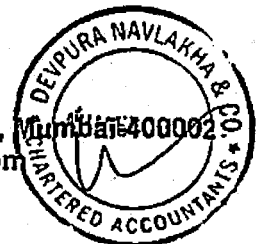
To,  
The Board of Directors,  
Sunpoint Trading Limited  
Ahmedabad

We have reviewed the accompanying statement of unaudited financial results of Sunpoint Trading Limited (Formally Known as Sun Finlease (Gujarat) Limited) ("The Company") for the quarter and Nine Month ended on December 31, 2023 ("The statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 as amended by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019.

This statement is the responsibility of the company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34, "Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

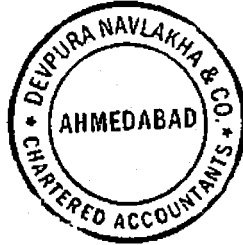
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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

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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 Indian accounting standards ("IND AS") specified under section 133 of the Companies Act, 2013 read with relevant rules issued there under 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.



Place: Ahmedabad

Date: 12<sup>th</sup> February, 2024

For Devpura Navlakha & Co.  
Chartered Accountants

FRN: 121975W

  
(Ashwini Devpura)

Partner

(Membership No.: 047390)

UDIN: 24047390BKCIMA1897

**Sunpoint Trading Limited**  
(Formally Known as Sun Finlease (Gujarat) Limited)  
(CIN : L46109GJ1988PLC010293)

3, Ravipushpa Apartment, Opp Sunset Row House, Gurukul Road, Ahmedabad - 380052  
E-mail Id: sfgl.1988@gmail.com ; Website : sfgl.in.net ; Telephone No. (079) 27496313

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2023**

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31-Mar-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Revenue From Operations</b>						
(i)	Interest Income	1.74	1.81	31.34	3.65	50.36	46.23
(ii)	Dividend Income	-	0.00	-	-	0.86	0.86
(iii)	Net gain on financial instruments	-	0.00	-	-	-	0.00
(iv)	Net gain on fair value change	-	0.61	-	0.37	-	0.00
<b>I</b>	<b>Total Revenue from operations</b>	<b>1.74</b>	<b>2.42</b>	<b>31.34</b>	<b>4.02</b>	<b>51.22</b>	<b>47.09</b>
<b>II</b>	<b>Other Income</b>	<b>0.03</b>	<b>0.00</b>	<b>-</b>	<b>0.03</b>	<b>-</b>	<b>2.04</b>
<b>III</b>	<b>Total Income (I+II)</b>	<b>1.77</b>	<b>2.42</b>	<b>31.34</b>	<b>4.05</b>	<b>51.22</b>	<b>49.13</b>
	<b>Expenses</b>						
(i)	Finance Costs	7.48	3.78	-	15.97	0.29	39.80
(ii)	Net loss on financial instruments	70.20	0.00	145.31	70.39	251.73	353.14
(iii)	Net loss on fair value changes	0.30	0.00	0.06	-	0.07	22.93
(iv)	Employee benefit expenses	5.31	5.47	6.22	15.94	15.52	24.61
(v)	Depreciation, amortization and impairment	0.72	0.73	0.80	2.20	2.40	3.20
(vi)	Others expenses	4.07	4.59	11.28	21.68	18.18	21.51
<b>IV</b>	<b>Total Expenses (IV)</b>	<b>88.08</b>	<b>14.57</b>	<b>163.67</b>	<b>126.19</b>	<b>288.19</b>	<b>465.19</b>
<b>V</b>	<b>Profit / (loss) before exceptional items and tax (III - IV)</b>	<b>(86.31)</b>	<b>(12.15)</b>	<b>(132.33)</b>	<b>(122.14)</b>	<b>(236.97)</b>	<b>(416.06)</b>
<b>VI</b>	<b>Exceptional items</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>
<b>VII</b>	<b>Prior Period Expenses</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>
<b>VIII</b>	<b>Profit/(loss) before tax (V - VI)</b>	<b>(86.31)</b>	<b>(12.15)</b>	<b>(132.33)</b>	<b>(122.14)</b>	<b>(236.97)</b>	<b>(416.06)</b>
<b>IX</b>	<b>(A) Tax Expense</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>
	<b>(B) DTL/(DTA)</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6.97)</b>
	<b>(C) Provision for tax related to earlier years/ Excess Provision for tax</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>
<b>X</b>	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>(86.31)</b>	<b>(12.15)</b>	<b>(132.33)</b>	<b>(122.14)</b>	<b>(236.97)</b>	<b>(409.09)</b>
<b>XI</b>	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>
<b>XII</b>	<b>Total Comprehensive Income (IX+X)</b>	<b>(86.31)</b>	<b>(12.15)</b>	<b>(132.33)</b>	<b>(122.14)</b>	<b>(236.97)</b>	<b>(409.09)</b>
<b>XIII</b>	<b>Paid-up equity share capital (Face Value Rs 10/- per share)</b>	<b>303.34</b>	<b>303.34</b>	<b>303.34</b>	<b>303.34</b>	<b>303.34</b>	<b>303.34</b>
<b>XIV</b>	<b>Earnings per equity share ( Face Value Rs. 10/- each)</b>						
	Basic (Rs.)	(2.85)	(0.40)	(4.36)	(4.03)	(7.81)	(13.49)
	Diluted (Rs.)	(2.85)	(0.40)	(4.36)	(4.03)	(7.81)	(13.49)

**Notes:**

- The above financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 12/02/2024
- The calculation of Income Tax & DTA/DTL will be made at the end of the year
- The Figures of the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable to current period.
- On 18.07.2023, the company has voluntarily requested to The Reserve Bank of India (RBI) for the cancellation of the Certificate of Registration (COR) issued to the company under the provisions of Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly As per the order dated 20.09.2023 passed by Reserve Bank of India (RBI), the Certificate of Registration bearing no. 01.00120 dated March 19, 1998 issued to the company is cancelled in terms of section 45-IA(6) (i) of the RBI Act, and consequently company has converted to normal company. However to maintain the consistency with the previous periods, we have prepared result in same format i.e. format applicable to Non banking Finance company.

Place : Ahmedabad  
Date: 12th February, 2024



For and on behalf of the Board of Directors  
Sunpoint Trading Limited  
(Formally Known as Sun Finlease (Gujarat) Limited)

*MA 22/02/24*

Parag P. Shah  
(Managing Director)  
DIN : 00228965