

## Chartered Accountants

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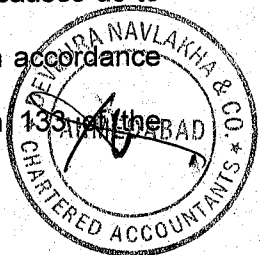
### LIMITED REVIEW REPORT

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 ended on June 30, 2024. 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

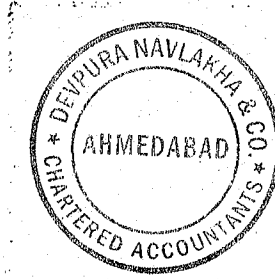
Based on our review conducted as above, nothing has come to our attention that causes us to Believe that the accompanying statement of unaudited financial results prepared in accordance With applicable Indian accounting standards ("IND AS") specified under section



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: 12/08/2024**



**For Devpura Navlakha & Co.**

**Chartered Accountants**

**FRN: 121975W**

*Rahul R. Modi*

**Rahul R. Modi (Partner)**

**(Membership No.: 184321)**

**UDIN: 24184321BKACAO7507**

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

3, Ravipushpa Apartment, B/s Navneet House, Memnagar, Ahmedabad - 380052  
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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30th JUNE, 2024**

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Year ended on	
		30-06-2024	31-03-2024	30-06-2023	31-03-2024	
		Unaudited	Audited	Unaudited	Audited	
I	Revenue From Operations	0.00	0.00	0.00	0.00	
II	Other Income	1.69	1.21	0.17	3.68	
III	<b>Total Income (I+II)</b>	<b>1.69</b>	<b>1.21</b>	<b>0.17</b>	<b>3.68</b>	
IV	<b>Expenses</b>					
	Employee benefit expenses	0.36	6.05	5.17	21.99	
	Finance Cost	0.00	10.17	4.71	26.14	
	Depreciation & Amortization expense	0.10	0.27	0.75	2.47	
	Others expenses	2.07	27.29	13.22	118.16	
	<b>Total Expenses (IV)</b>	<b>2.52</b>	<b>43.78</b>	<b>23.85</b>	<b>168.76</b>	
V	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>(0.83)</b>	<b>(42.57)</b>	<b>(23.68)</b>	<b>(165.08)</b>	
VI	Exceptional items	0.00	0.00	0.00	0.00	
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>(0.83)</b>	<b>(42.57)</b>	<b>(23.68)</b>	<b>(165.08)</b>	
VIII	Tax expenses	0.00	0.00	0.00	0.00	
	Current Tax	0.00	0.00	0.00	0.00	
	Deferred Tax (Income)/Expense	-	(6.57)	-	(6.57)	
IX	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>(0.83)</b>	<b>(36.00)</b>	<b>(23.68)</b>	<b>(158.51)</b>	
X	Other Comprehensive Income	0.00	0.00	0.00	0.00	
XI	<b>Profit/ (loss) for the period (IX-X)</b>	<b>(0.83)</b>	<b>(36.00)</b>	<b>(23.68)</b>	<b>(158.51)</b>	
XII	<b>Paid Equity Share Capital</b>	<b>303.34</b>	<b>303.34</b>	<b>303.34</b>	<b>303.34</b>	
XIII	<b>Earnings/(Loss) per equity share (Rs. 10/- each)</b>					
	Basic (Rs.)	(0.03)	(1.19)	(0.78)	(5.23)	
	Diluted (Rs.)	(0.03)	(1.19)	(0.78)	(5.23)	

**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 12/08/2024
- The Figures of the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable to current period.
- The company is primarily engaged in the business of wholesale and retail traders, dealer, agents, exporter, importer, factors, consignors and consignee of all kinds, types and sizes of articles, goods, merchandise and commodities and there are no separate operating reportable segments identified as per the Ind AS 108 – Segment Reporting.
- 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. We have prepared financial results as per DIVISION II - IND AS SCHEDULE III TO THE COMPANIES ACT, 2013 and Figures of the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable to current period.
- Due to conversion from NBFC company to Non-NBFC company, We have transferred net loss of fair value changes, Short term loss on sale of securities, Net loss on financial instruments in other expense head wherever applicable.

Place : Ahmedabad  
Date : 12/08/2024



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

*Paras*  
Paras Kamleshbhai Sharma  
( Director )  
DIN : 06872890