

# S. M. GOLD LIMITED

CIN: L74999GJ2017PLC098438

**Registered Office: Shop No. 1 to 3, 2<sup>nd</sup> Floor, 24 caret Building, Opp. ROK Regency Hotel, Law Garden, C G Road, Ahmedabad-380009**

**Website: [www.smgoldltd.com](http://www.smgoldltd.com)**

E-mail: [compliancesmgold@gmail.com](mailto:compliancesmgold@gmail.com)

Contact: +91 9428980017

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To  
**The General Manager Listing,**  
The Corporate Relations Department,  
BSE LIMITED  
PJ Towers, 25th floor, Dalal Street,  
Mumbai -400 001  
**Scrip Code: 542034**

**Date: July 22<sup>nd</sup>, 2024**

**Sub: Outcome of Board Meeting**

We hereby inform pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, that a Meeting of the Board of Directors of the Company was held today i.e. 22<sup>nd</sup> July, 2024 at the registered office of the Company. In the meeting the Board has decided the following matter:

1. Considered and approve the Unaudited Standalone Financial Results for the quarter ended 30<sup>th</sup> June, 2024.
1. Appointed Mr Arvind kumar as Internal Auditor of the Company w.e.f 1<sup>st</sup> April 2024, for the Period of 2 years i.e. for 2024-25 and 2025-26.

**We hereby attach the following:**

- I. Limited Review Report for the Quarter ended 30<sup>th</sup> June, 2024
- II. Unaudited Standalone Financial Results for the Quarter ended 30<sup>th</sup> June, 2024.

The meeting commenced at 05:00 P.M and concluded at 06:30 P.M

**For, S. M. GOLD LIMITED**

SHAH  
PULKITKUMAR  
SURESHBHAI  
SURESHBHAI

Digitally signed by SHAH  
PULKITKUMAR  
SURESHBHAI  
Date: 2024.07.22 18:37:54  
+05'30'

**Pulkitkumar Sureshbhai Shah**  
**Managing Director**  
**(DIN: 07878190)**



# **ANIKET GOYAL & ASSOCIATES**

## **Chartered Accountants**

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### **LIMITED REVIEW REPORT**

**Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results and year to date results of S.M GOLD LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations. 2015**

**TO THE BOARD OF DIRECTORS OF  
S.M GOLD LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **S.M GOLD LIMITED** ("the Company") for the quarter ended on **June 30, 2024** ("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.
2. This Statement is the responsibility of Company's management and has been approved by the company's board of directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian accounting standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with regulation 33 of listing regulation. Our responsibility is to express a conclusion on the statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of the company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standards on auditing specified under Sec 143(10) of the Companies Act 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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**Regd.Address: A-402, "Aaryabhumi", Jodhpur Cross Roads, Opp. M.G Party Plot, Satellite, Ahmedabad -380015, Mob. No.- +918003182550**  
**E-mail ID – [aniketandgoyal7@gmail.com](mailto:aniketandgoyal7@gmail.com)**



# **ANIKET GOYAL & ASSOCIATES**

**Chartered Accountants**

4. Based on our review conducted as stated in para-3 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 SEBI circular dated July 5, 2016 in this regards including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, Aniket Goyal & Associates  
Chartered Accountants**

**ANIKET** Digitally signed  
by ANIKET GOYAL  
**GOYAL** Date: 2024.07.22  
15:50:34 +05'30'

**Date: 22/07/2024  
Place: Ahmedabad**

**CA Aniket Goyal  
Proprietor  
FRN:022331C  
Mem. No.423707  
UDIN: 24423707BKEZLS2494**

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**E-mail ID – [aniketandgoyal7@gmail.com](mailto:aniketandgoyal7@gmail.com)**

**S.M.GOLD LIMITED**

CIN:-L74999GJ2017PLC098438

Shop No. 1 to 3, 2nd Floor, 24 Carel Building, Opp. Rock Regency Hotel, Law Garden, C G Road, Ahmedabad, Gujarat, 380009

**STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2024**

*In Lakhs*

Sr. No	Particulars	Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
	<b>Income:</b>				
I	Revenue from operations	2330.49	3527.84	1439.57	6225.13
II	Other Income	0.18	95.71	24.75	96.82
III	<b>Total Income (I +II)</b>	<b>2330.67</b>	<b>3623.55</b>	<b>1464.32</b>	<b>6321.95</b>
	<b>Expenses:</b>				
	Cost of materials consumed				
	Purchase of Stock-in-Trade	1436.82	3781.73	1138.06	6,477.40
	Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade	882.55	-352.56	225.79	(555.02)
	Employee Benefit Expense	26.56	55.58	25.48	98.59
	Financial Costs	14.73	82.61	14.52	100.71
	Depreciation and Amortization Expense	0.80	2.29	0.52	3.21
	Other Expenses	4.09	23.09	3.49	62.51
	<b>Total Expense</b>	<b>2365.55</b>	<b>3592.74</b>	<b>1407.86</b>	<b>6187.40</b>
V	<b>Profit before exceptional items and tax (III - IV)</b>	<b>-34.88</b>	<b>30.81</b>	<b>56.46</b>	<b>134.55</b>
VI	Exceptional Items				
VII	<b>Profit before tax (V- VI)</b>	<b>-34.88</b>	<b>30.81</b>	<b>56.46</b>	<b>134.55</b>
VIII	<b>Tax expense:</b>				
	(1) Current tax	0.00	-8.50	12.00	16.50
	(2) Deferred tax		(1.08)	-	(1.08)
IX	<b>Profit(Loss) from the period from continuing operations (VII-VIII)</b>	<b>(34.88)</b>	<b>40.39</b>	<b>44.46</b>	<b>119.13</b>
X	Profit(Loss) from the period from discontinuing operations before tax				
XI	Tax expense of discontinuing operations				
XII	<b>Profit(Loss) from Discontinuing operations</b>				
XIII	<b>Profit/(Loss) for the period (IX + XII)</b>	<b>(34.88)</b>	<b>40.39</b>	<b>44.46</b>	<b>119.13</b>
XIV	Other comprehensive income net of tax- items not to be classify to P&L	1.26	478.21	-	478.21
XV	<b>Total Comprehensive Income for the year</b>	<b>(33.62)</b>	<b>518.60</b>	<b>44.46</b>	<b>597.34</b>
XVI	<b>Details of Equity Share Capital</b>				
	Paid-up Equity share capital (at par Value of Rs. 10 each)	1,003.75	1,003.75	1,003.75	1,003.75
XVII	<b>Earning per share:</b>				
	<b>Earning per equity share for continuing operations</b>				
	(1) Basic earnings (loss) per share from continuing operations	(0.35)	0.40	0.44	1.19
	(2) Diluted earnings (loss) per share from continuing operations	(0.35)	0.40	0.44	1.19
	<b>Earning per equity share for discontinued operations</b>				
	(1) Basic earnings (loss) per share from discontinued operations	-	-	-	-
	(2) Diluted earnings (loss) per share from discontinued operations	-	-	-	-
	<b>Earning per equity share</b>				
	(1) Basic earnings(loss) per share from continuing and discontinued operations	(0.35)	0.40	0.44	1.19
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	(0.35)	0.40	0.44	1.19

**Notes:**

- The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 22-07-2024
- The Company's business activity fall within a single primary business segment.
- Previous year's figures are re-grouped, re-classified wherever necessary.



By order of the Board of Directors  
For, S.M. Gold Limited

Pravin K. Shah  
(Director & CFO)  
DIN : 07878194

Pulkitkumar S. Shah  
(Managing Director)  
DIN : 07878190

Date: 22-07-2024  
Place: Ahmedabad