

S. M. GOLD LIMITED

Shop No. 1 to 3, 2nd Floor, 24 Caret Building, Opp. Rok Regency Hotel, Law Garden, C G Road, Ahmedabad - 380009, Gujarat, India

CIN: L74999GJ2017PLC098438 E-mail: compliancesmgold@gmail.com
Website: www.smgoldltd.com Ph.: 079-22114411 / 9428980017

Date: 10.11.2022

To,

The Corporate Relations Department
BSE LIMITED
PJ Towers, 25th floor, Dalal Street,
Mumbai -400 001

Sub: Outcome of Board Meeting
BSE Code: 542034.

Ref: Submission of Un-Audited Financial Results of the Company for the Quarter and half year ended on 30th September, 2022 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015

Dear Sir,

This is to inform you under Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on Thursday, November 10, 2022 in that meeting the Board has decided the following matters:

1. Considered and approved the Un-audited financial results of the Company for the Quarter ended on 30th September, 2022.

We hereby enclose the following:

- I. Un-Audited Financial Results (Standalone) for the Quarter ended on 30th September 2022.
- II. Limited Review report for the Quarter ended on 30th September 2022

The Board Meeting commenced at 4.00 pm and concluded at 4.45 pm.

Thanking you,

Yours faithfully,

For, S. M. Gold Limited



Priyank Shah
Director
DIN: 07878194



BHAGAT & CO.
CHARTERED ACCOUNTANTS

To
The Board of Directors
S. M. Gold Limited
Shop No. 1 to 3, 2nd Floor, 24 Caret Building,
Opp. Rok Regency Hotel, Law Garden, C G Road,
Ahmedabad

Sub.: Limited Review Report

Ref.: Unaudited Financial Results for the quarter and half year ended on 30.09.2022

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **S. M. GOLD LIMITED ("the Company")** for the quarter and half year ended on September 30, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of 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 provides 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 accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.

For, BHAGAT & CO.
Chartered Accountants
Firm Registration No.: 127250W

Sandeep H. Mulchandani

Sandeep H. Mulchandani
Partner

Membership No.: 144241

UDIN: 22144241BCSBHE5556

Place: Ahmedabad

Date: 10-11-2022



24, Laxmi Chamber, Navjivan Press Road, Nr. Old High court, Income Tax, Ahmedabad-380014
E-mail Id:- bhagatco2015@gmail.com, Tel. no. -079/48988866, Mob. 9998040610.

S.M.GOLD LIMITED

Address : Shop No-1, 916 Building, M.G Haveli Road, Opp. Luhar Ni Pole, Manekchowk, Ahmedabad, Gujarat, 380001

STATEMENT OF ASSET & LIABILITIES AS ON 30th SEPTEMBER, 2022

Particulars	Half Year Ended	Year Ended
	30.09.2022	31.03.2022
	Unaudited (in lakh)	Audited (in lakh)
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	8.95	7.69
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
Non-Current Financial Assets		
(a) Non-Current Investments	230.07	251.05
(b) Trade Receivables, Non-Current		
(c) Loans, Non-Current		
(d) Other Non-Current Financial Assets		
Deffered tax assets (net)		
Total Non Current Assets	239.02	258.74
(2) Current Assets		
Inventories	2,178.63	2118.58
Current Financial Assets		
(a) Current investments		
(b) Trade receivables	562.12	11.42
(c) Cash and cash equivalents	5.20	1.06
(d) Bank Balance other than Cash and cash equivalents		
(e) Loans, Current	9.10	2.60
(f) Other Current Financial Assets		
Total Current Financial Assets		
Current Tax Assets (net)		
Other Current Assets	42.71	42.25
Total Current Assets	2797.76	2,175.91
Total Assets	3036.78	2,434.65
EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	1003.75	1003.75
Other Equity	573.86	510.13
Total Equity	1577.61	1,513.88
(2) Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
(a) Borrowings , non current		
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
Total Non-Current Financial Liabilities		
Provision, non current		
Deffered tax liabilities (net)		
Other non current liabilities		
Total Non-Current Liabilities	0.00	0.00
Current Liabilities		
Current Financial Liabilities		
(a) Borrowings , current	1404.73	892.15
(b) Trade Payables , current	0.00	2.81
(i) Total Outstanding dues of Micro Small & Medium Enterprises		
(ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises		
(c) Other current financial liabilities		
Total Current Financial Liabilities	1404.73	894.96
Other Current liabilities	15.00	
Provision, current	39.44	25.81
Current tax liabilities (net)		
Total Current Liabilities	1459.17	920.77
Total Liabilities	1459.17	920.77
Total Equity and Liabilities	3036.78	2,434.65

By order of the Board of Directors

For, SM GOLD LIMITED


Priyank S. Shah
 Managing Director
 DIN:07878194





Date: 10.11.2022
 Place: Ahmedabad

S.M.GOLD LIMITED

Address : Shop No-1, 916 Building, M.G Haveli Road, Opp. Luhar Ni Pole, Manekchowk, Ahmedabad, Gujarat, 380001

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2022

₹ in Lakhs

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from operations	1201.96	661.46	1446.00	1863.42	2069.10	5108.60
II	Other Income	0.67	0.20	6.66	0.87	6.66	159.71
III	Total Income (I +II)	1202.63	661.66	1452.66	1864.29	2075.76	5268.31
	Expenses:						
	Cost of materials consumed						
	Purchase of Stock-in-Trade	1171.80	615.72	1,438.24	1787.52	1,942.81	5,601.43
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-38.31	(21.74)	(59.92)	-60.05	28.42	(686.20)
	Employee Benefit Expense	10.41	13.13	5.27	23.54	8.00	48.86
	Financial Costs	4.68	6.56	(6.02)	11.24	0.35	35.67
	Depreciation and Amortization Expense	0.00	0.61	0.68	0.61	1.43	2.82
	Other Expenses	6.14	10.56	46.72	16.70	56.65	77.55
	Total Expense	1154.72	624.84	1424.97	1779.56	2037.66	5080.13
V	Profit before exceptional items and tax (III - IV)	47.91	36.82	27.69	84.73	38.10	188.18
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V- VI)	47.91	36.82	27.69	84.73	38.10	188.18
VIII	Tax expense:						
	(1) Current tax	12.00	9.00	4.00	21.00	4.00	20.00
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit(Loss) from the period from continuing operations (VII -VIII)	35.91	27.82	23.69	63.73	34.10	168.18
X	Profit(Loss) from the period from discontinuing operations before tax	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit(Loss) from Discontinuing operations	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX + XII)	35.91	27.82	23.69	63.73	34.10	168.18
XIV	Other comprehensive income net of tax	-	-	-	-	-	-
XV	Total Comprehensive Income for the year	35.91	27.82	23.69	63.73	34.10	168.18
XVI	Details of Equity Share Capital						
	Paid-up Equity share capital (at par Value of Rs. 10 each)	1,003.75	1,003.75	1,003.75	1,003.75	1,003.75	1,003.75
XVII	Earning per share:						
	Earning per equity share for continuing operations						
	(1) Basic earnings (loss) per share from continuing operations	0.36	0.28	0.24	0.63	0.34	1.68
	(2) Diluted earnings (loss) per share from continuing operations	0.36	0.28	0.24	0.63	0.34	1.68
	Earning per equity share for discontinued operations						
	(1) Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	(2) Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Earning per equity share						
	(1) Basic earnings(loss) per share from continuing and discontinued operations	0.36	0.28	0.24	0.63	0.34	1.68
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.36	0.28	0.24	0.63	0.34	1.68
	Notes:						
	1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 10-11-2022						
	2) The Company's business activity fall within a single primary business segment.						
	3). Previous year's figures are re-grouped, re-classified wherever necessary.						
	By order of the Board of Directors For , S.M.Gold Limited						
							
	Date: 10-11-2022				Priyank S. Shah (Managing Director)		
	Place: Ahmedabad				DIN: 07878194		

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CASH FLOW STATEMENT OF HALF YEAR ENDED ON 30TH SEPTEMBER, 2022

(Rs. In Lacs)

PARTICULARS	Half Year ended 30.09.2022	Half Year ended 30.09.2021
A. Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items		
Add : Non Cash & Non Operating Expenses	84.73	38.09
Depreciation	0.61	1.43
Finance Cost	11.24	0.35
Other Income	-0.87	
Operating Profit before Working Capital Changes	95.71	39.87
Adjustment for;		
(Increase) / Decrease in Inventory	-60.05	-28.42
(Increase) / Decrease in Trade Receivable	-550.70	456.26
Increase/(Decrease) in Trade Payables	-2.81	-1.99
(Increase)/ Decrease in Loans & Advances	-6.50	-14.65
(Increase) / Decrease in other Current Assets	-0.46	
Increase / (Decrease) in Current Liabilities	15.00	-32.82
Increase / (Decrease) in Short Term Provisions	13.63	-0.12
(Increase) / Decrease in Current Investment		
Cash Generated from Operation	-496.18	418.13
Taxes Paid	21.00	
Net Cash Flow from Operating Activities	-517.18	418.13
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	-1.87	-0.96
(Increase) / Decrease in Investments & Accrued Interest	20.98	4.73
(Increase) / Decrease in other Non current Investments		
Other Income	0.87	
Net Cash Flow from Investing Activities	19.98	3.77
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares		
Proceeds from Securities Premium		
Increase / (Decrease) in Short term Borrowings	512.58	-421.70
Finance Cost	-11.24	0.35
Adjustment of earlier in Retained Earning		
Net Cash Flow from Financing Activities	501.34	-421.35
Net Increase / (Decrease) in Cash & Cash Equivalents	4.14	0.55
Opening Balance of Cash & Cash Equivalents	1.06	1.95
Closing Balance of Cash & Cash Equivalents	5.20	2.50
Net Increase / (Decrease) in Cash & Cash Equivalents	4.14	0.55

By order of the Board of Directors.
For, SM GOLD LIMITED


Priyank S. Shah
Managing Director
DIN: 07878194



Date: 10-11-2022
Place: Ahmedabad