

S. M. GOLD LIMITED

Registered Office: 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: May 30, 2023

To,
The General Manager-Listing
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street
Mumbai - 400001

Dear Sir / Madam,

Subject: Annual Secretarial Compliance Report for the Financial Year ended March 31, 2023

Ref.: S. M. Gold Limited (Scrip Code: 542034)

With reference to the captioned subject, please find enclosed herewith the Annual Secretarial Compliance Report issued by M/s. Parshwa shah. & Associates, Company Secretaries, for the Financial Year ended March 31, 2023.

You are requested to take the same on records, upload at your website & intimate the same to the members of the Stock Exchange.

Thanking You

Yours Faithfully

For, S. M. Gold Limited

Pulkitkumar
Sureshbhai Shah

Digitally signed by Pulkitkumar
Sureshbhai Shah
Date: 2023.05.30 22:25:55 +05'30'

PULKITKUMAR SURESHBHAJ SHAH

Director

DIN: 07878190



PARSHWA SHAH & ASSOCIATES

COMPANY SECRETARIES

SECRETARIAL COMPLIANCE REPORT OF RO JEWELS LIMITED

For the Financial Year ended on 31st March, 2023

[Pursuant to Regulation 24A of the SEBI (LODR) Regulations, 2015]

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by RO Jewels Limited (hereinafter referred as 'the listed entity'), having its Registered Office at Ground Floor, Hallmark4 Complex, Hari bhakti ni Pole Opp. B.D. College, Shankdi Sheri, Manekchowk, Ahmedabad Gujarat 380001 India, Secretarial Review was conducted in a manner that provided me/us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my/our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on 31.03.2023 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

We, **Parshwa Shah & Associates, Company Secretaries** have examined:

- a) all the documents and records made available to us and explanation provided by **RO JEWELS LIMITED** having **CIN: L74999GJ2018PLC105540** ("the Listed Entity/ Company");
- b) the filings/ submissions made by the listed entity to the stock exchanges;
- c) website of the listed entity i.e., <http://www.rojewels.in>;
- d) any other document/ filing, as may be relevant, which has been relied upon to make this certification.

for the year ended 31st March, 2023 ("Review Period") in respect of compliance with the provisions of;

- a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the applicable Regulations, circulars, guidelines issued thereunder; and
- b) The Securities Contract (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI").

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

Address: D 702, Saransh Arth, Near Rajyash Reeve, Vasna, Ahmedabad – 380007

Phone No.: +91-9978543216

Email: parshwa.psassociates@gmail.com



PARSHWA SHAH & ASSOCIATES

COMPANY SECRETARIES

- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018: **Not Applicable as no securities were issued by the listed entity for the relevant period;**
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018: **Not Applicable as no securities were bought back by the Listed entity during the reporting period;**
- (e) Securities and Exchange Board of India (Share Based Employee and Sweat Equity) Regulations, 2021: **Not Applicable as no securities were issued to the employees under Employee Stock Option Scheme or Employee Stock Purchase Scheme by the listed entity during the reporting period;**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable as no Non-Convertible Securities were issued by the listed entity during the reporting period;**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Delisting of Equity Shares) (Amendment) Regulations, 2016; **Not Applicable as no Non-Convertible Securities were issued by the listed entity during the reporting period;**
- (i) Other regulations as applicable and circulars/ guidelines issued there under.

and based on the above examination, we hereby report that, during the Review Period:

- I. (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

- (b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Compliance Require-	Regulation/ Circular No.	Deviations	Action Taken	Type of Action	Details of Violation	Fine Amount	Ob-serva-	Manage-ment Re-	Remarks
---------	---------------------	--------------------------	------------	--------------	----------------	----------------------	-------------	-----------	-----------------	---------

Address: D 702, Saransh Arth, Near Rajyash Reeve, Vasna, Ahmedabad – 380007

Phone No.: +91-9978543216

Email:parshwa.psassociates@gmail.com



PARSHWA SHAH & ASSOCIATES

COMPANY SECRETARIES

ment (Regu- lations/ circulars/ guide-lines including specific clause)			by					tions/ Re- marks of the Prac- ticing Com- pany Secre- tary	sponse	
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

- II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance (Yes/No/ NA)	Status	Observations/ Remarks by PCS*
1	Compliances with the following conditions while appointing/re-appointing an auditor			
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	Not applicable		The auditor has not resigned during the period under review.
2	Other conditions relating to resignation of statutory auditor			
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:	Not applicable		Not applicable to the listed entity since there is no instances of appointing/re-appointing an auditor during the period under review

Address: D 702, Saransh Arth, Near Rajyash Reeva, Vasna, Ahmedabad – 380007

Phone No.: +91-9978543216

Email:parshwa.psassociates@gmail.com



PARSHWA SHAH & ASSOCIATES

COMPANY SECRETARIES

<p>a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / noncooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable.</p> <p>c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided</p>	<p>Not applicable</p>	<p>Not applicable to the listed entity since there is no instances of appointing/re-appointing an auditor during the period under review</p>
---	-----------------------	--

Address: D 702, Saransh Arth, Near Rajyash Reeva, Vasna, Ahmedabad – 380007

Phone No.: +91-9978543216

Email: parshwa.psassociates@gmail.com



PARSHWA SHAH & ASSOCIATES

COMPANY SECRETARIES

	information as required by the auditor.		
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.	Not applicable	Not applicable to the listed entity since there is no instances of appointing/re-appointing an auditor during the period under review

III. We hereby report that, during the Review Period the compliance status of the listed entity is appended below;

Sr. No.	Particulars	Compliance status (Yes/ No/ NA)	Observations/ Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	Yes	The listed entity has generally complied with the same
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entitiesAll the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/ guidelines issued by SEBI	Yes	The listed entity has complied with the same
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none">The Listed entity is maintaining a functional websiteTimely dissemination of the documents/ information under a separate section on the website.Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	Yes	The Company is maintaining a functional website and as confirmed by the management, information under separate section was disseminated within time. Proper Mechanism shall be adopted for Timely dissemination of information on website
4.	Disqualification of Director: None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	-

Address: D 702, Saransh Arth, Near Rajyash Reeve, Vasna, Ahmedabad – 380007

Phone No.: +91-9978543216

Email: parshwa.psassociates@gmail.com



PARSHWA SHAH & ASSOCIATES

COMPANY SECRETARIES

5.	To examine details related to Subsidiaries of listed entities: (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	N.A.	The listed entity has no subsidiaries during the period under review
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	The listed entity has complied with the same
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	Yes	As per SEBI LODR and Companies Act, the Board Evaluation is required to be done once in a year. Formal process of Performance Evaluation was carried out in the Month of March 2023 for FY 22-23.
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee	a) Yes b) Not Applicable	Since, all Related party transactions were entered after obtaining prior approval of audit committee point (b) is not applicable
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	The listed entity has complied with the same
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	The listed entity has complied with the same
11.	Actions taken by SEBI or Stock Exchange(s), if any:	Yes	As informed by the Management no

Address: D 702, Saransh Arth, Near Rajyash Reeve, Vasna, Ahmedabad – 380007

Phone No.: +91-9978543216

Email: parshwa.psassociates@gmail.com



PARSHWA SHAH & ASSOCIATES

COMPANY SECRETARIES

	No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder		actions/notice have been taken/initiated against the listed entity
12.	Additional Non-compliances, if any: No any additional non-compliance observed for all SEBI regulation/ circular/guidance note etc.	None	

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: Ahmedabad
Date: 30th May, 2023

For, Parshwa Shah and Associates
Company Secretaries

PARSHWA
BHAVIKBHAI SHAH

Digitally signed by PARSHWA
BHAVIKBHAI SHAH
Date: 2023.05.30 22:16:17
+05'30'

Parshwa Shah
FCS No.: 12149
CP No.: 25318
Peer Review UIN: 1966/2022
UDIN: F012149E000432393