

# 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

To

Date: February 12<sup>th</sup>, 2025

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

**Sub: Integrated Filing(Financial)-Unaudited Financial Results for the Quarter and Nine Months ended as on 31<sup>st</sup> December 2024.**

We hereby inform pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we hereby submit Unaudited (Standlaone) Financial Result for the Quarter and Nine months ended as on 31<sup>st</sup> December 2024, as approved and reviewed by the Board of Directors and the Audit committee of the company in their meeting held today i.e. 12<sup>th</sup> February ,2025.

**We hereby attach the following:**

- I. Limited Review Report for the Quarter and nine months ended 31<sup>st</sup> December,2024
- II. Unaudited Standalone Financial Results for the Quarter and Nine months ended as on 31<sup>st</sup> December,2024.

The meeting commenced at 04:00 P.M and concluded at 04:30 P.M

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

SHAH  
PULKITKUMAR  
SURESHBHAI

Digital Signature of Pulkitkumar Sureshbhai Shah  
CIN: L74999GJ2017PLC098438  
Date: 2025.02.12 12:00:00 PM  
IP: 192.168.1.100

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



# AKGVG & ASSOCIATES

CHARTERED ACCOUNTANTS

**Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of S. M. Gold Ltd Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
S. M. Gold Ltd  
Ahmedabad

1. We have reviewed the accompanying statement of unaudited financial results of **S. M. Gold Ltd** (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement 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, as amended (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 Standards on Auditing 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. Accordingly, we do not express an audit opinion.
4. 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 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.
5. Results of Previous Quarters ended September 30, 2024 and year to date September 30, 2024 were reviewed by previous auditor and we have been appointed due to casual vacancy caused by the resignation.

For **AKGVG & Associates**

**Chartered Accountants**

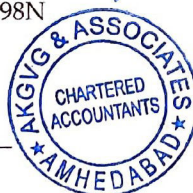
ICAI Firm Registration No.: 018598N

UDIN: 25118627BMKTBI3765

**Priyank Shah**

Partner

Membership No.: 118627



Place: Ahmedabad

Date: February 12, 2025

**S. M. GOLD LIMITED**

CIN-L74999GJ2017PLC098438

SHOP NO. 1 TO 3, 2ND FLOOR, 24 CARET BUILDING, OPP. ROCK REGENCY HOTEL, LAW GARDEN, C G ROAD, AHMEDABAD - 380009

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE ENDED ON 31ST DECEMBER 2024**

Rs. in Lakhs

Sr. No	Particulars	Quarter ended			Nine months ended		
		31.12.2024	31.12.2024	31.12.2023	Quarter ended	Half year ended	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	3,151.57	7,312.23	4,276.73	4160.66	2790.59	6225.13
II	Other Income	(0.30)	-	166.79	0.30	24.75	96.82
III	<b>Total Revenue (I+II)</b>	<b>3,151.27</b>	<b>7,312.23</b>	<b>4,443.52</b>	<b>4,160.96</b>	<b>2815.34</b>	<b>6,321.95</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	-	-	-	-	-	-
	Purchase of Stock-in-Trade	2,560.26	5,409.74	4,472.95	2849.48	3079.74	6,477.40
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	527.76	1,705.04	(300.06)	1177.28	-435.88	(555.02)
	Employee Benefit Expense	21.77	73.33	76.75	51.56	33.53	98.59
	Financial Costs	8.13	36.34	50.23	28.21	27.61	100.71
	Depreciation and Amortization Expense	0.80	2.40	1.90	1.60	1.27	3.21
	Other Expenses	15.62	25.04	21.11	9.42	14.86	62.51
	<b>Total Expense</b>	<b>3,134.34</b>	<b>7,251.89</b>	<b>4,322.88</b>	<b>4,117.55</b>	<b>2721.13</b>	<b>6,187.40</b>
V	Profit before exceptional and extraordinary items and tax	16.93	60.34	120.64	43.41	94.22	134.55
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	16.93	60.34	120.64	43.41	94.22	134.55
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax (VII - VIII)	16.93	60.34	120.64	43.41	94.22	134.55
X	<b>Tax expense:</b>						
	(1) Current tax	3.00	13.00	26.00	10.00	21.00	16.5
	(2) Deferred tax	-	-	-	-	-	-1.08
XI	Profit/(Loss) from the period from continuing operations	13.93	47.34	94.64	33.41	73.22	119.13
XII	Profit/(Loss) from the period from discontinuing operations before tax	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(Loss) from Discontinuing operations	-	-	-	-	-	-
XV	Profit/(Loss) for the period	13.93	47.34	94.64	33.41	73.22	119.13
XVI	Other comprehensive income net of tax	-	-	-	-	-	-
XVII	<b>Total Comprehensive Income for the year</b>	<b>13.93</b>	<b>47.34</b>	<b>94.64</b>	<b>33.41</b>	<b>73.22</b>	<b>119.13</b>
	<b>Details of Equity Share Capital</b>						
XVIII	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
	<b>Earning per equity share from continuing operations</b>						
	(1) Basic earnings/(loss) per share from continuing operations	0.14	0.47	0.94	0.33	0.73	1.19
	(2) Diluted earnings/(loss) per share from continuing operations	0.14	0.47	0.94	0.33	0.73	1.06
	<b>Earning per equity share from 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	0.14	0.47	0.94	0.33	0.73	1.19
	(2) Diluted earnings/(loss) per share from continuing and discontinued operations	0.14	0.47	0.94	0.33	0.73	1.19

**Notes:**

- The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 12 February 2025.
- The Statutory Auditors have carried out Limited Review of the above standalone financial results for the quarter ended on 8th February, 2025 as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Previous periods figures have been regrouped/reclassified where considered necessary to conform to current period's classification.



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

*(Signature)*

Date: 12.02.2025  
Place: Ahmedabad

Priyank Shah  
Director  
DIN: 07878194

Pulkitkumar S. Shah  
(Managing Director)  
DIN : 07878190

# S. M. GOLD LIMITED

CIN: L74999GJ2017PLC098438

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

Contact: +91 9428980017

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:  
There is no default during the quarter under review

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable.

**For S. M. GOLD LIMITED**

SHAH  
PULKITKUMAR  
SURESHBHAI



Digitally signed by Pulkitkumar Sureshbhai Shah, DN: cn=Pulkitkumar Sureshbhai Shah, o=S. M. GOLD LIMITED, ou=, email=pulkitkumar.sureshbhai.shah@smgoldltd.com, c=IN, Reason: I am the Signer

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