



CIN:- U74999GJ2017PLC098438

S. M. Gold Limited.

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

Date: 30/05/2019

Sub: Outcome of Board Meeting
BSE Code: 542034

Ref: Submission of Audited Financial Results for the half year and financial year ended on 31st March, 2019 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, 30th May, 2019, In that meeting the Board has decided the following matters:

Considered and approved the Audited financial results of the Company for the half year and financial year ended 31st March, 2019.

We hereby enclose the following:

- I. Audited Financial Results (Standalone) for the half year and financial year ended on 31st March, 2019.
- II. Audit Report on Financial Results for the half year and financial year ended on 31st March, 2019.
- III. Declaration Regarding Audit report with unmodified/unqualified opinion.

The Board Meeting Commenced at 5.00 P.M. and Concluded at 7.20 P.M.

Please take the information on record.

Thanking you,

For, S. M. Gold Limited

PRIYANK S. SHAH
DIRECTOR
DIN: 07878194



-: REGISTERED OFFICE :-

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

Email: compliancesmgold@gmail.com | Contact: 079 - 2211 4411, +91 94281 38019, 9428980017 | Website: www.smgold.in



Auditor's Report on financial results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The board of Directors
S. M. GOLD LIMITED

1. We have audited the accompanying Statement of Financial Results of **S. M. GOLD LIMITED** ("the Company") for the half year ended **March 31, 2019** and the year to date results for the period **April 1, 2018 to March 31, 2019** ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related financial statements which is in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as applicable and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

3. In our opinion, and to the best of our information and according to the explanations given to us, the Statement:
 - (i) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
 - (ii) Gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year ended March 31, 2019 as well as the year to date results for the period from April 1, 2018 to March 31, 2019.

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

Place: Ahmedabad
Date: 30/05/2019

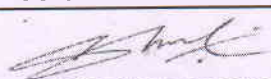

Shankar Prasad Bhagat
Membership No: 052725
Partner



S. M. GOLD LIMITED

Address: SHOP NO-1,916 BUILDING,OPP.LUHAR NI POLE M.G HAVELI ROAD , MANEKCHOWK
AHMEDABAD Ahmedabad GJ 380001 IN
CIN: U74999GJ2017PLC098438

AUDITED FINANCIAL STATEMENT FOR THE HALF YEAR AND YEAR ENDED ON 31.03.2019

	(Rs. In Lacs)	
Particulars	Year Ended on 31/03/2019	Year Ended on 31/03/2018
	Audited	Audited
I. EQUITY AND LIABILITIES		
<u>(1) Shareholder's Funds</u>		
(a) Share Capital	669.16	419.17
(b) Reserves and Surplus	602.60	99.79
<u>(2) Share Application money pending allotment</u>	-	-
<u>(3) Non-Current Liabilities</u>		
(a) Long-Term Borrowings	-	-
(b) Deferred Tax Liabilities (Net)		0.04
(c) Other Long Term Liabilities	-	-
(d) Long Term Provisions	-	-
<u>(4) Current Liabilities</u>		
(a) Short-Term Borrowings	150.26	12.69
(b) Trade Payables	-	25.90
(c) Other Current Liabilities		34.04
(d) Short-Term Provisions	2.78	6.70
Total Equity & Liabilities	1,424.80	598.33
II. ASSETS		
<u>(1) Non-Current Assets</u>		
<u>(a) Fixed Assets (Net)</u>		
(i) Property, Plant and Equipment	6.50	8.14
(ii) Intangible Assets	-	-
(iii) Capital Work in Progress	-	-
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	-	-
(d) Long term loans and advances	-	-
(e) Other non-current assets		5.56
<u>(2) Current Assets</u>		
(a) Current investments	-	-
(b) Inventories	1,048.06	128.13
(c) Trade receivables	125.57	453.19
(d) Cash and cash equivalents	105.50	1.34
(e) Short-term loans and advances	105.68	-
(f) Other current assets	33.49	1.97
Total Assets	1,424.80	598.33
	For S. M. GOLD LIMITED	
Date: 30.05.2019 Place: Ahmedabad	  MANAGING DIRECTOR	

S. M. GOLD LIMITED

Address: SHOP NO-1,916 BUILDING,OPP.LUHAR NI POLE M.G HAVELI ROAD , MANEKCHOWK AHMEDABAD Ahmedabad GJ
380001 IN

Audited Financial Results for the Half year and Year Ended on 31st March, 2019

(Rs. In Lacs)

Sr. No	Particulars	For the Half	For the Half	For the Year	For the Year
		Year Ended	Year Ended	Ended on	Ended on
		31.03.2019	30.09.2018	31.03.2019	31.03.2018
		Audited	Unaudited	Audited	Audited
I	Revenue from operations	1840.33	791.48	2631.81	1,349.29
II	Other Income	0.51	7.89	8.40	4.78
III	Total Revenue (I +II)	1840.84	799.37	2640.21	1,354.07
IV	Expenses:				
	Cost of materials consumed	0.00	-	0	1,443.91
	Purchase of Stock-in-Trade	2707.23	802.53	3509.76	
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-872.70	(47.22)	(919.92)	(128.13)
	Employee Benefit Expense	7.28	3.42	10.70	8.56
	Financial Costs	3.91	0.00	3.91	-
	Depreciation and Amortization Expense	0.26	0.02	0.28	1.87
	Other Expenses	18.31	14.35	32.66	3.46
	Total Expense	1864.29	773.10	2,637.39	1,329.67
V	Profit before exceptional and extraordinary items and tax	-23.45	26.27	2.82	24.40
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	(23.45)	26.27	2.82	24.40
VIII	Extraordinary Items	-	-	-	-
IX	Profit before tax (VII - VIII)	(23.45)	26.27	2.82	24.40
X	Tax expense:				
	(1) Current tax	-7.15	7.88	0.73	6.40
	(2) Deferred tax		-		0.04
XI	Profit(Loss) from the period from continuing operations	(16.30)	18.39	2.09	17.96
XII	Other Comprehensive income (net of tax)				
XIII	Total Comprehensive Income for the period (XI+XII)				
XIV	Paid-up Equity share capital (at par Value of Rs.10 each)	669.17	419.17	669.17	419.17
XV	Reserves excluding revaluation reserves	0.00	0.00	0.00	99.79
XVI	a)Earning per equity share before Exceptinal items				
	(1) Basic	(0.24)	0.44	0.03	0.43
	(2) Diluted	(0.24)	0.44	0.03	0.43
	b)Earning per equity share after Exceptinal items				
	(1) Basic	(0.24)	0.44	0.03	0.43
	(2) Diluted	(0.24)	0.44	0.03	0.43

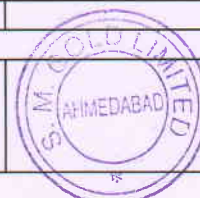
Notes:

- 1) The Above Financial results for the half year and year ended 31st March, 2019, have been prepared in accordance with IND AS as Prescribed under Section 133 of the companies act, 2013, read with Relevant rules thereunder and in terms of Regulation 33 of the SEBI (LOADR) Regulations, 2015 and SEBI Circular Dated 05th July, 2016.
- 2) The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 30th May, 2019
- 3) the auditors of the company have carried out a audit of the financial results for the half year and year ended 31st March, 2019 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion
- 4) The Company's business activity fall within a singal primary business segment.
- 5). Previous year's figures are re-grouped, re-classified wherever necessary.

For S. M. GOLD LIMITED

Date: 30.05.2019
Place: Ahmedabad

MANAGING DIRECTOR





CIN:- U74999GJ2017PLC098438

S. M. Gold Limited.

DECLARATION

[Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015)

It is hereby declared and confirmed that the Auditors' Report on Annual Audited Standalone financial results for the half year and year ended on 31st March, 2019 of the Company is with unmodified opinion.

This declaration is issued in compliance of Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015 as amended by the Securities Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular No. CIR/CFD/CMD/56/2016 dated 27 May, 2016 and DSC/COMP/04/2016-17 dated June 01, 2016.

Please take the information on record.

Yours faithfully,

For, S. M. Gold Limited

PRIYANK S. SHAH
DIRECTOR
DIN: 07878194



House of Mangalsutra

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