

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, Ahmedabad-
380009, Gujarat, India

CIN: L74999GJ2017PLC098438 **EMAIL:** compliancesmgold@gmail.com

WEBSITE: www.smgoldltd.com **PH:** 079-22114411 / 9428980017

Date: 13th February, 2024

To
Corporate Relations Department
BSE Limited
PJ Towers, 25th Floor
Dalal Street
Mumbai - 400001
Scrip Code: 542034

Dear Sir / Madam,

Sub: Submission of Unaudited Financial Results for the Quarter ended on 31st December, 2023 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

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 on Tuesday, 13th February, 2024 at 3.30 pm at the registered office of the company. 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 31st December, 2023.

We hereby enclose the following:

- I. Limited Review report for the Quarter ended on 31st December, 2023
- II. Un-Audited Financial Results (Standalone) for the Quarter ended on 31st December, 2023.

The meeting commenced at 3:30 p.m. and concluded at 4:00 p.m.

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

Priyank
Sureshkumar
Shah

Digitally signed by Priyank
Sureshkumar Shah
Date: 2024.02.13 15:49:00
+05'30'

PRIYANK SURESHKUMAR SHAH

Director

DIN: 07878194

BHAGAT & CO.
Chartered Accountants

24 Laxmi Chambers, Navjeevan Press Road, Nr. Old High Court, Income Tax, Ahmedabad – 380014
Email id: bhagatco2015@gmail.com, Tel. 079/48988866, Mob: 9998040610

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 ended on 31.12.2023

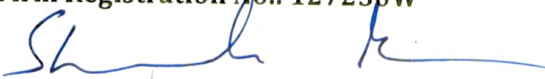
Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **S. M. GOLD LIMITED ("the Company")** for the quarter ended on **December 31st, 2023**. 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


Shankar Prasad Bhagat
Partner

Membership No.: 052725
UDIN:24052725BKCORS5274
Place: Ahmedabad
Date: 13/02/2024



S. M. GOLD LIMITED
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 ENDED ON
31ST DECEMBER 2023

Rs. in Lakhs

Sr. No	Particulars	Quarter ended	Nine months ended		Half year ended	Half year ended	Year ended
		31.12.2023	31.12.2023	31.12.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	1,486.14	4,276.73	2,697.29	2,790.59	1,863.42	5,093.06
II	Other income	142.04	166.79	1.11	24.75	0.87	121.82
III	Total Revenue (I+II)	1,628.18	4,443.52	2,698.40	2,815.34	1,864.29	5,214.88
IV	Expenses:						
	Cost of materials consumed	-	-	-	-	-	-
	Purchase of Stock-in-Trade	1,393.21	4,472.95	2,695.67	3,079.74	1,787.52	5,448.22
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	135.82	(300.06)	(202.46)	-435.88	(60.05)	-563.32
	Employee Benefit Expense	43.22	76.75	43.01	33.53	23.54	63.64
	Financial Costs	22.62	50.23	18.10	27.61	11.24	46.52
	Depreciation and Amortization Expense	0.64	1.90	0.92	1.27	0.61	2.53
	Other Expenses	6.25	21.11	39.56	14.86	16.70	75.69
	Total Expense	1,601.76	4,322.88	2,594.80	2,721.13	1,779.56	5,073.28
V	Profit before exceptional and extraordinary items and tax	26.42	120.64	103.60	94.22	84.73	141.60
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	26.42	120.64	103.60	94.22	84.73	141.60
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax (VII - VIII)	26.42	120.64	103.60	94.22	84.73	141.60
X	Tax expense:						
	(1) Current tax	5.00	26.00	25.00	21.00	21.00	35.00
	(2) Deferred tax	-	-	-	-	-	-
XI	Profit/(Loss) from the period from continuing operations	21.42	94.64	78.60	73.22	63.73	106.60
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	21.42	94.64	78.60	73.22	63.73	106.60
XVI	Other comprehensive income net of tax	-	-	-	-	-	-
XVII	Total Comprehensive Income for the year	21.42	94.64	78.60	73.22	63.73	106.60
	Details of Equity Share Capital						
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
	Earning per equity share from continuing operations						
	(1) Basic earnings/(loss) per share from continuing operations	0.21	0.94	0.78	0.73	0.63	1.06
	(2) Diluted earnings/(loss) per share from continuing operations	0.21	0.94	0.78	0.73	0.63	1.06
	Earning per equity share from 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	0.21	0.94	0.78	0.73	0.63	1.06
	(2) Diluted earnings/(loss) per share from continuing and discontinued operations	0.21	0.94	0.78	0.73	0.63	1.06

Notes:

(1) The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 13th January 2024.

(2) The Statutory Auditors have carried out Limited Review of the above standalone financial results for the quarter ended on 31st December 2022 as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(3) 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



Pulkit Sureshbhai Shah
Managing Director
DIN: 07878190



Date: 13.02.2024
Place: Ahmedabad