

# S. M. GOLD LIMITED

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

CIN: L74999GJ2017PLC098438 E-mail: [compliancesmgold@gmail.com](mailto:compliancesmgold@gmail.com)  
Website: [www.smgoldltd.com](http://www.smgoldltd.com) Ph.: 079-22114411 / 9428980017

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Date: 10-01-2023

To,

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

Sub: Revised Outcome of Board Meeting  
BSE Code: 542034.

Ref: Submission of Revised Un-Audited Financial Results of the Company for the Quarter ended on 31<sup>st</sup> December, 2022 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015

Dear Sir,

With reference to the above, please find the revised un-audited financial results of the Company for the Quarter ended on 31st December, 2022, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015 and ignore the previous one, due to the inadvertent omission to attach Statement of Assets and Liabilities along with the results.

Kindly acknowledge and take the same on your records.

Thanking you,

Yours faithfully,

For, S. M. Gold Limited



Priyank Shah  
Director  
DIN: 07878194

# S. M. GOLD LIMITED

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

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Website: [www.smgoldltd.com](http://www.smgoldltd.com) Ph.: 079-22114411 / 9428980017

Date: 07-01-2023

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 ended on 31<sup>st</sup> December, 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 Saturday, January 07, 2023 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 31<sup>st</sup> December, 2022.

**We hereby enclose the following:**

- I. Un-Audited Financial Results (Standalone) for the Quarter ended on 31<sup>st</sup> December, 2022.
- II. Limited Review report for the Quarter ended on 31<sup>st</sup> December, 2022.

The Board Meeting commenced at 4:00 pm and concluded at 7:00 pm.

Thanking you,

Yours faithfully,

For, S. M. Gold Limited



Priyank Shah  
Director  
DIN: 07878194

**CA BHAGAT & CO., CHARTERED ACCOUNTANTS**

24, Laxmi Chambers, Navjeevan press Road, Near Old High Court, Income Tax Ahmedabad-380014  
Email id: [bhagatco2015@gmail.com](mailto:bhagatco2015@gmail.com), Contact No: 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-380009

**Sub.: Limited Review Report**

**Ref.: Unaudited Financial Results for the quarter and half year ended on 31.12.2022**

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 31, 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



**Shankar Prasad Bhagat**

Partner

Membership No.: 052725

UDIN: 22052725BGWWAP1064

Place: Ahmedabad

Date: 07-01-2023

**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 2022**

Sr. No	Particulars	Rs. in Lakhs					
		Quarter ended	Nine months ended	Nine months ended	Half year ended	Half year ended	Year ended
		31.12.2022	31.12.2022	31.12.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from operations	833.87	2,697.29	2,091.13	1,863.42	2069.10	5,108.60
II	Other Income	0.24	1.11	0.30	0.87	6.66	159.71
III	<b>Total Revenue (I+II)</b>	<b>834.11</b>	<b>2,698.40</b>	<b>2,091.43</b>	<b>1,864.29</b>	<b>2075.76</b>	<b>5,268.31</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	-	-	-	-	-	-
	Purchase of Stock-in-Trade	908.15	2,695.67	2,587.58	1,787.52	1,942.81	5,601.43
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(142.41)	(202.46)	(555.56)	(60.05)	28.42	(686.20)
	Employee Benefit Expense	19.47	43.01	2.92	23.54	8.00	48.86
	Financial Costs	6.86	18.10	22.32	11.24	0.35	35.67
	Depreciation and Amortization Expense	0.31	0.92	-	0.61	1.43	2.82
	Other Expenses	22.86	39.56	25.12	16.70	56.65	77.55
	<b>Total Expense</b>	<b>815.24</b>	<b>2,594.80</b>	<b>2,082.39</b>	<b>1,779.56</b>	<b>2037.66</b>	<b>5,080.13</b>
V	Profit before exceptional and extraordinary items and tax	18.87	103.60	9.03	84.73	38.10	188.18
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	18.87	103.60	9.03	84.73	38.10	188.18
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax (VII - VIII)	18.87	103.60	9.03	84.73	38.10	188.18
X	<b>Tax expense:</b>						
	(1) Current tax	4.00	25.00	-	21.00	4.00	20.00
	(2) Deferred tax	-	-	-	-	-	-
XI	Profit/(Loss) from the period from continuing operations	14.87	78.60	9.03	63.73	34.10	168.18
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	14.87	78.60	9.03	63.73	34.10	168.18
XVI	Other comprehensive income net of tax	-	-	-	-	-	-
XVII	Total Comprehensive Income for the year	14.87	78.60	9.03	63.73	34.10	168.18
	<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	0.15	0.80	0.63	0.63	0.34	1.68
	(2) Diluted earnings/(loss) per share from continuing operations	0.15	0.80	0.63	0.63	0.34	1.68
	<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	0.15	0.80	0.63	0.63	0.34	1.68
	(2) Diluted earnings/(loss) per share from continuing and discontinued operations	0.15	0.80	0.63	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 Meetings held on 7th January 2023.
- (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.

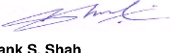

By order of the Board of Directors  
For, S. M. Gold Limited



Priyank Shah  
Director  
DIN: 07878194



Date: 05.01.2023  
Place: Ahmedabad

<b>S.M.GOLD LIMITED</b>		
Address : Shop No-1, 916 Building, M.G Haveli Road, Opp. Luhar Ni Pole, Manekchowk, Ahmedabad, Gujarat, 380001		
STATEMENT OF ASSET & LIABILITIES AS ON 31st December, 2022		
Particulars	Quarter Year Ended	Year Ended
	31.12.2022	31.03.2022
	Unaudited (in lakh)	Audited (in lakh)
<b>ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(i) Property, Plant And Equipment	8.64	7.69
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
<b>Non-Current Financial Assets</b>		
(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)		
<b>Total Non Current Assets</b>	<b>238.71</b>	<b>258.74</b>
<b>(2) Current Assets</b>		
Inventories	2,321.04	2118.58
<b>Current Financial Assets</b>		
(a) Current investments		
(b) Trade receivables	478.29	11.42
(c) Cash and cash equivalents	7.55	1.06
(d) Bank Balance other than Cash and cash equivalents		
(e) Loans, Current	6.23	2.60
(f) Other Current Financial Assets		
<b>Total Current Financial Assets</b>		
Current Tax Assets (net)		
Other Current Assets	37.37	42.25
<b>Total Current Assets</b>	<b>2850.48</b>	<b>2,175.91</b>
<b>Total Assets</b>	<b>3089.19</b>	<b>2,434.65</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
Equity Share Capital	1003.75	1003.75
Other Equity	588.73	510.13
<b>Total Equity</b>	<b>1592.48</b>	<b>1,513.88</b>
<b>(2) Liabilities</b>		
<b>Non-Current Liabilities</b>		
<b>Non-Current Financial Liabilities</b>		
(a) Borrowings , non current		
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
<b>Total Non-Current Financial Liabilities</b>		
Provision, non current		
Deffered tax liabilities (net)		
Other non current liabilities		
<b>Total Non-Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>
<b>Current Liabilities</b>		
<b>Current Financial Liabilities</b>		
(a) Borrowings , current	1324.93	892.15
(b) Trade Payables , current	130.11	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		
<b>Total Current Financial Liabilities</b>	<b>1455.04</b>	<b>894.96</b>
Other Current liabilities	0.00	
Provision, current	41.68	25.81
Current tax liabilities (net)		
<b>Total Current Liabilities</b>	<b>1496.72</b>	<b>920.77</b>
<b>Total Liabilities</b>	<b>1496.72</b>	<b>920.77</b>
<b>Total Equity and Liabilities</b>	<b>3089.20</b>	<b>2,434.65</b>
By order of the Board of Directors		
For, SM GOLD LIMITED		
 <b>Priyank S. Shah</b> Managing Director DIN:07878194		05.01.2023 Ahmedabad