

S. M. GOLD LIMITED

CIN: L74999GJ2017PLC098438

Registered Office: Shop No. 1 to 3, 2nd Floor, 24 caret Building, Opp. ROK Regency Hotel,
Law Garden, C G Road, Ahmedabad-380009

Website: www.smgoldltd.com

E-mail: compliancesmgold@gmail.com

Contact: +91 9428980017

Date:- 14.11.2024

To,
The General Manager-Listing
Corporate Relations Department
BSE LIMITED
PJ Towers, 25th floor, Dalal Street,
MUMBAI -400 001

Sub: Intimation of material events pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015-Resignation of Statutory Auditor.

Ref:- S.M GOLD LIMITED (Script Code- 542034)

Pursuant to Regulation 30 of (SEBI Listing Regulations, 2015) read with SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, we wish to inform that M/s Aniket Goyal & Associates, Chartered Accountants (ICAI Firm Registration No. 022331C) Statutory Auditors of the Company have tendered their resignation vide their letters dated 13th November, 2024 informing their inability to continue as the Statutory Auditors of the Company w.e.f 13th November, 2024 due to expiring of Peer Review Certificate issued by ICAI .

The copy of the resignation letter dated 13th November, 2024 with Annexure: A as received from M/s Aniket Goyal & Associates, Chartered Accountants is attached herewith.

Details with respect to resignation/ change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 and CIR/CFD/CMD1/114/2019 dated October 18, 2019 are annexed herewith.

Kindly take this intimation in record in compliance with applicable statutory provisions.

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

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

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ANNEXURE -B

Resignation of Statutory Auditor of the Company:

| | |
|---|---|
| Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise; | Resignation due to expiring of Peer Review Certificate issued by ICAI. |
| Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment; | Date of receipt of original signed resignation letter i.e 13 th November 2024. |
| Brief profile (in case of appointment); | Not applicable |
| Disclosure of relationships between directors (in case of appointment of a director). | Not applicable |



ANIKET GOYAL & ASSOCIATES

Chartered Accountants

Date: 13.11.2024

To,
The Board of Directors,
M/s. 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
Gujarat

Sub: Resignation as Statutory Auditor of the Company

Dear Sir,

This is to inform you that, due to the expiry of my Peer Review Certificate in the near future, as mandated by the Securities and Exchange Board of India (SEBI) Act 1992 and the impending merger, my firm will no longer be able to continue serving as the statutory auditor of your company.

In light of these circumstances, I hereby tender my resignation as the statutory auditor of your company, effective November 13, 2024. I appreciate the opportunity to have served in this capacity and am committed to ensuring a smooth transition of our auditing responsibilities.

Please do not hesitate to contact me if you require any further information or assistance during this transition period. I am available to provide any necessary support to facilitate the handover of our auditing duties.

Thank you for your understanding, and I wish the company continued success in its future endeavours.

Thanking You,

Yours Faithfully,

For **Aniket Goyal & Associates**
Chartered Accountants
FRN: 022331C

CA Aniket Goyal
Prop.
Mem No.423707

Regd.Address: A-402, "Aaryabhumi", Opp. MG Party Plot, Jodhpur Gam Road, Satellite, Ahmedabad -380015, Mob. No.- +918003182550
E-mail ID – aniketandgoyal7@gmail.com

Annexure A

| Sr. No | Particular | Explanation |
|--------|--|---|
| 1 | Name of the listed entity: | S.M. GOLD LIMITED |
| 2. | Details of the statutory auditor: a. Name: b. Address: c. Phone number: d. Email: | Aniket Goyal & Associates A-402, "Aaryabhumi", Opp. MG Party Plot, Jodhpur Gam Road, Satellite, Ahmedabad - 380015 +918003182550 aniketandgoyal7@gmail.com |
| 3. | Details of association with the listed entity/ material subsidiary: a. Date on which the statutory auditor was appointed b. Date on which the term of the statutory auditor was scheduled to expire c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission. | March 29, 2024. March 31,2025 We have issued our Limited Review report for the Period ended September 30, 2024 on 12 th November prior to Our resignation. |
| 4. | Detailed reasons for resignation: | Refer the Resignation Letter |
| 5. | In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors) | Refer the Resignation Letter |
| 6. | In case the information requested by the auditor was not provided, then following shall be disclosed: a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances | None |

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|----|---|------|
| | <p>beyond the control of the management.</p> <p>b. Whether the lack of information would have significant impact on the financial statements/results.</p> <p>c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705</p> <p>d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.</p> | |
| 7. | Any other facts relevant to the resignation: | None |

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm.

For Aniket Goyal & Associates
Chartered Accountants
FRN: 022331C

CA Aniket Goyal
Prop.
Mem No.423707