



CIN:- U74999GJ2017PLC098438

# S. M. Gold Limited.

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

Date: 14/11/2019

**Sub: Outcome of Board Meeting  
BSE Code: 542034**

**Ref: Submission of Unaudited Financial Results for the Half year ended on 30<sup>th</sup> September, 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, 14<sup>th</sup> November, 2019, In that meeting the Board has decided the following matters:

1. Considered and approved the Un-audited financial results of the Company for the Half year ended on 30<sup>th</sup> September, 2019.

**We hereby enclose the following:**

- I. Un-audited Financial Results (Standalone) for the half year ended on 30<sup>th</sup> September, 2019.
- II. Limited Review Report on Un-audited Financial Results for the Half year ended on 30<sup>th</sup> September, 2019.

The Board Meeting Commenced at 3:35 PM and Concluded at 4:30 PM.

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](mailto:compliancesmgold@gmail.com) | Contact: 079 - 2211 4411, +91 94281 38019, 9428980017 | Website: [www.smgold.in](http://www.smgold.in)

# S. M. GOLD LIMITED

Shop No-1, 916 Building, M.G Haveli Road, Opp. Luhar Ni Pole, Manekchowk, Ahmedabad - 380001,  
STATEMENT OF ASSETS AND LIABILITIES AS ON 30th SEPTEMBER, 2019

Particulars	(In Lacs)	
	Half Year Ended On 30/09/2019	Year Ended on 31/03/2019
	Unaudited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital		
(b) Reserves and Surplus	669.17	669.17
	609.33	601.87
<b>(2) Share Application money pending allotment</b>		
	-	-
<b>(3) Non-Current Liabilities</b>		
(a) Long-Term Borrowings		
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long Term Liabilities	0	0.05
(d) Long Term Provisions	-	-
<b>(4) Current Liabilities</b>		
(a) Short-Term Borrowings		
(b) Trade Payables	125.43	150.26
(c) Other Current Liabilities		
(d) Short-Term Provisions	15	1.84
<b>Total Equity &amp; Liabilities</b>	<b>1,424.08</b>	<b>1,426.65</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
<b>(a) Fixed Assets (Net)</b>		
(i) Property, Plant and Equipment		
(ii) Intangible Assets	5.31	5.39
(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	0	9.18
<b>(2) Current Assets</b>		
(a) Current investments		
(b) Inventories		-
(c) Trade receivables	722.35	1,048.06
(d) Cash and cash equivalents	527.07	203.60
(e) Short-term loans and advances	5.72	106.65
(f) Other current assets	113.66	27.70
<b>Total Assets</b>	<b>1,424.08</b>	<b>1,426.65</b>

FOR S. M. GOLD LIMITED

  
  
 MANAGING DIRECTOR

Date: 14.11.2019  
Place: Ahmedabad

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# S. M. GOLD LIMITED

Shop No-1, 916 Building, M.G Haveli Road, Opp. Luhar Ni Pole, Manekchowk, Ahmedabad - 380001, Gujarat  
**UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30.09.2019**

(Rs. In Lakhs)

Sr. No	Particulars	Half Year Ended	Half Year Ended	Half Year Ended	Year Ended on	Year Ended on
		On 30.09.2019	On 30.09.2018	On 31.03.2019	31.03.2019	31.03.2018
		Unaudited	Unaudited	Audited	Audited	Audited
I	Revenue from operations					
II	Other Income	851.13	791.48	1,840.33	2,631.81	1,349.29
III		10.33	7.89	0.51	8.41	4.78
IV	<b>Total Revenue (I + II)</b>	<b>861.46</b>	<b>799.37</b>	<b>1,840.84</b>	<b>2,640.22</b>	<b>1,354.07</b>
	<b>Expenses:</b>					
	Cost of materials consumed					
	Purchase of Stock-in-Trade					
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	489.05	802.53	2707.23	3,509.76	1,443.91
	Employee Benefit Expense	325.70	(47.22)	(872.70)	(919.93)	(128.13)
	Financial Costs	13.37	3.42	7.28	10.71	8.56
	Depreciation and Amortization Expense	0.03	0.00	3.91	5.50	-
	Other Expenses	-	0.02	0.26	2.76	1.87
	<b>Total Expense</b>	<b>26.03</b>	<b>14.35</b>	<b>18.31</b>	<b>28.61</b>	<b>3.46</b>
V	Profit before exceptional and extraordinary items and tax	<b>854.18</b>	<b>773.10</b>	<b>1,864.29</b>	<b>2,637.41</b>	<b>1,329.67</b>
VI	Exceptional Items	7.28	26.27	(23.45)	2.81	24.40
VII	Profit before extraordinary items and tax (V - VI)					
VIII	Extraordinary Items					
IX	Profit before tax (VII - VIII)	7.28	26.27	(23.45)	2.81	24.40
X	<b>Tax expense:</b>					
	(1) Current tax					
	(2) Deferred tax	2.18	7.88	(7.15)	0.73	6.40
XI	Profit(Loss) from the period from continuing operations					0.04
	Less: Dividend	5.10	18.39	(16.30)	2.08	17.96
	Less: Tax on Dividend					
XII	Balance carried Forward to Balance Sheet	5.10	18.39	(16.30)	2.08	17.96
XIII	Paid-up Equity share capital (at par Value of Rs.10 each)	669.17	419.17	669.17	669.17	419.17
XIV	Reserves excluding revaluation reserves				601.87	99.79
XV	a) Earning per equity share before Exceptional items					
	(1) Basic					
	(2) Diluted	0.08	0.44	(0.24)	0.03	0.43
	b) Earning per equity share after Exceptional items					
	(1) Basic					
	(2) Diluted	0.62	0.44	(0.24)	0.03	0.43
	Notes:	0.62	0.44	(0.24)	0.03	0.43

- 1) The Above Financial results for the half year ended on 30 September, 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 14th November, 2019
- 3) The Company's business activity fall within a single primary business segment.
- 4) Previous year's figures are re-grouped, re-classified wherever necessary.

Date: 14.11.2019  
 Place: Ahmedabad


  
**FOR S. M. GOLD LIMITED**  
  
**Managing Director**

# S. M. GOLD LIMITED

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

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER, 2019

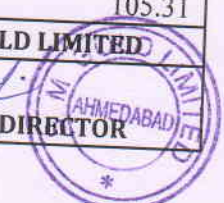
PARTICULARS	Half Yaer Ended on 30/09/2019 (Uuaudited)	Year Ended on 31/03/2019 (Audited)
<b>A. Cash Flow from Operating Activity</b>		
Profit before Taxation and Extra Ordinary Items		
Add : Non Cash & Non Operating Expenses	7.28	2.81
Depreciation		
Interest Expenses	-	2.76
Preliminary Expenses Write Off	0.03	5.50
Operating Profit before Working Capital Changes	7.31	11.07
Adjustment for:		
(Increase) / Decrease in Inventory	325.70	(919.93)
(Increase) / Decrease in Debtors	(321.15)	249.59
(Increase) / Decrease in Other Current Assets	(14.72)	(24.11)
(Increase) / Decrease in Loans & Advances	(85.96)	(27.70)
Increase / (Decrease) in Trade Payable	-	(25.90)
Increase / (Decrease) in Current Liabilities	(11.67)	105.38
Increase / (Decrease) in Provisions	1.69	(3.24)
Cash Generated from Operation	(98.80)	(634.84)
Taxes Paid	2.18	0.73
Net Cash Flow from Operating Activities	(100.98)	(635.57)
<b>B. Cash Flow from Investing Activity</b>		
(Increase) / Decrease in Fixed Assets (net)	0.08	-
(Increase) / Decrease in Investments & Accured Interest Thereon		
Net Cash Flow from Investing Activities	0.08	-
<b>C. Cash Flow from Financing Activity</b>		
Proceeds from Issue of Shares	-	250.00
Proceeds from Securities Premium	-	500.00
Increase / (Decrease) in Long term Borrowings	-	-
(Increase) / Decrease in Long term Loans and Advances	-	-
Share Issue Expense		
Interest Expenses	(0.03)	(3.63)
Net Cash Flow from Financing Activities	(0.03)	740.87
Net Increase / (Decrease) in Cash & Cash Equivalents	(100.93)	105.30
Opening Balance of Cash & Cash Equivalents	106.65	1.34
Closing Balance of Cash & Cash Equivalents	5.72	106.65
Net Increase / (Decrease) in Cash & Cash Equivalents	(100.93)	105.31

Date: 14.11.2019  
Ahmedabad

Place:

FOR S. M. GOLD LIMITED

MANAGING DIRECTOR





**BHAGAT & CO.**  
Chartered Accountants

To,  
The Board of Directors,  
**S. M. GOLD LIMITED**  
Ahmedabad

**Sub.: Limited Review Report**  
**Ref.: Unaudited Financial Statement for the Half year ended on 30<sup>th</sup> September, 2019**

Dear Sir,


We have reviewed the accompanying statement of unaudited financial results of **S. M. GOLD LIMITED** for the half year ended **30<sup>th</sup> September, 2019**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 provide 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 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.

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

Place: Ahmedabad  
Date: 14/11/2019

  
**Shankar Prasad Bhagat**  
Membership No: 052725  
Partner  
UDIN: 19052725 AAAABJ9781

