

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: - 29/03/2024

To,
The General Manager- Listing
The Corporate Relation Department,
BSE Limited
PJ Tower, 25th Floor, Dalal Street,
Mumbai-400 001.

Subject: Intimation of material events pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

Dear Sir/Madam,

This is with reference to the above captioned subject and as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that

1. M/s. Bhagat & Co., Chartered Accountant, Ahmedabad (FRN: 127250W), Statutory Auditor of the Company have resigned, due to expiring of Peer Review Certificate issued by ICAI, w.e.f. 14th February, 2024, letter of resignation and Annexure A received from auditor as per SEBI Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019 are attached herewith.
2. The Board of the company in their meeting held today i.e. 29/03/2024, on recommendation of audit committee, has appointed M/s. Aniket Goyal & Associates, Chartered Accountants, having FRN: 022331C as Statutory Auditor of the company to fill the casual vacancy, subject to approval of shareholders, who shall hold the office till the conclusion of ensuing Annual General Meeting of the Company.

The details as required under PARA-A of Schedule III of SEBI Listing Regulations Read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are given in "**Annexure -A & B**" attached to this letter.

Kindly Take the same on your record.

Thanking you,

For, S. M. GOLD LIMITED

Priyank Sureshkumar Shah
Director
(DIN: 07878194)

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Annexure A

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. Resignation letter attached herewith.
Date of appointment / re-appointment / cessation (as applicable) & term of appointment / re-appointment;	14 th February, 2024
Brief profile (in case of appointment);	Not applicable
Disclosure of relationships between directors (in case of appointment of a director).	Not applicable

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Annexure B

Appointment of Statutory Auditor of the Company:

Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment of Statutory Auditor.
Date of appointment / re-appointment / cessation (as applicable) & / re-appointment;	29 th March, 2024, Subject to approval of shareholders.
Term of appointment	Till ensuing Annual General Meeting.
Brief profile (in case of appointment);	M/s. Aniket Goyal & Associates, is a Chartered Accountancy Firm as per Chartered Accountants Act, 1949 of India was founded by Mr. Aniket Goyal in 2016 as a proprietary concern. It is a well renowned firm which has experience of more than 7 years. It provides Tax Consultancy, Financial Transaction Advisory Services, Audit and Assurance Services to its various clients. He is a Fellow Member of the Institute of Chartered Accountant of India and He is also a Registered Valuer (Securities & Financial Assets). Peer Review Certification: 014349.
Disclosure of relationships between directors (in case of appointment of a director).	Not applicable

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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

Date 14/02/2024

To

The Board of Directors Ltd

S.M Gold Ltd

Ahmedabad

Dear Sir,


Subject: Resignation as Statutory Auditor of the Company

This is to inform that due to expiring of Peer Review Certificate issued by ICAI, we are unable to continue as Auditor of the company.

Accordingly We are submitting our Resignation as Statutory Auditor of the company with effect from 14/02/2024

We therefore request to treat this letter as our Resignation from the Statutory Auditor of the Company.

For Bhagat & Co
Chartered Accountants
FRN 127250W


Shankar Prasad Bhagat
Partner
M.N 052725



Format of information to be obtained from the statutory auditor upon resignation

1. Name of the listed entity/material subsidiary: S.M GOLD`LTD
2. Details of the statutory auditor:
- a. Name: BHAGAT & CO
- b. Address: 24, Laxmi Chanber, Navjeevan Press Road, Nr. Old High Court, Income Tax, Ahmedabad-380014
- c. Phone number: 079-27541551
- d. Email: Bhagatco2015@gmail.com
3. Details of association with the listed entity/material subsidiary:
- a. Date on which the statutory auditor was appointed: Appointed in AGM held on 29.9.2023 for five yrs from FY 2023-24 to 2027-28
- b. Date on which the term of the statutory auditor was scheduled to expire: FY 2027-28
- c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of submission . Limited Review Report dated 13.02.2024 for quarter and nine month ended 31.12.2023
4. Detailed reasons for resignation: The Peer Auditor certificate is due for expiry from 31.03.2024. Hence, we are unable to continue as Statutory Auditors of your Company with effect from the same date and also unable to provide the Audit report for the FY 2023-24.
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) Resignation is due to expiry of Peer Audit Certificate. It is not due to any concern about the company.
6. In case the information requested by the auditor was not provided, then the following shall be disclosed:
- a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management. Not applicable
- b. Whether the lack of information would have significant impact on the financial statements/results. Not applicable



- c. Whether the auditor has performed alternative procedure to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised) Not applicable
- 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. Not applicable
7. Any other facts relevant to the resignation: Not applicable

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 resignation of my firm.

For Bhagat & Co.
Chartered Accountants
Firm Registration Number -127250W



Shankar Prasad Bhagat
Partner
Membership No: 052725
Place: Ahmedabad
Date: February 14, 2024

