## S. M. GOLD LIMITED

CIN: L74999GJ2017PLC098438

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

Website: www.smgoldltd.com

E-mail: compliancesmgold@gmail.com Contact: +91 9428980017

To Date: 12-11-2024

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

Subject: Board Meeting outcome and submission of Un-Audited Financial Results (standalone) for the Quarter and half Year ended on 30<sup>th</sup> September, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: S. M. Gold Ltd (Script Code – 542034)

#### Dear Sir/ Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held on today, Tuesday, 12<sup>th</sup> November, 2024 decide the following matter:

- 1. Considered and approved the un-audited financial results of the Company for the Quarter and half year ended on 30<sup>th</sup> September 2024.
- 2. Limited Review Report on Un-audited Financial Results for quarter and half year ended on 30<sup>th</sup> September, 2024.

The meeting commenced at 03:30 p.m. and concluded at 04:00 p.m.

Please take the same on your records.

Thanking you, Yours faithfully,

For, S. M. GOLD LIMITED

SHAH Digitally signed by SHAH PULKITKUMAR SURESHBHAI Date: 2024.11.12 16:02:45 + 05'30'

Pulkitkumar Sureshbhai Shah Managing Director (DIN: 07878194)



# **ANIKET GOYAL & ASSOCIATES**

# **Chartered Accountants**

#### LIMITED REVIEW REPORT

Independent Auditor's Review Report on Unaudited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The board of Directors
S.M GOLD LIMITED,

- 1. We have reviewed the accompanying statement of standalone unaudited financial results of S.M GOLD LIMITED ("the company") for the quarter and half year ended 30<sup>th</sup> September 2024 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation"), as amended.
- 2. 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. This statement, which is responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition & measurement principle laid down in the Indian Accounting Standard 34 "Interim Financial Reporting "(Ind AS 34), prescribed under section 133 of companies act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the Statement based on our review.
- 3. 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.



# **ANIKET GOYAL & ASSOCIATES**

# **Chartered Accountants**

4. 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, Aniket Goyal & Associates Chartered Accountants FRN: 022331C

> CA Aniket Goyal Proprietor

Mem. No. 423707 UDIN: 24423707BKEZMG5884

Date: November 12, 2024

Place: Ahmedabad

#### S.M.GOLD LIMITED

### CIN:-L74999GJ2017PLC098438

Address: Shop No. 1 to 3, 2nd Floor, 24 Caret Building, Opp. Rock Regency Hotel, Law Garden, C.G. Road, Ahmedabad: 380009

STATEMENT OF ASSET & LIABLITIES AS ON	Half Year Ended	Year Ende	
Particulars	30,09,2024	31.03.202	
	Unaudited (in lakh)	Audited (in lak)	
ASSETS			
1) Non-Current Assets			
(i) Property, Plant And Equipment	6.15	7.5	
(ii) Intangible Assets			
(iii) Capital Work in Progress			
(iv) Intangible assets under development			
Ton-Current Financial Assets			
a) Non-Current Investments	537.73	613.5	
b) Trade Receivables, Non-Current			
c) Loans, Non-Current			
d) Other Non-Current Financial Assets			
Deffered tax assets (net)	1.08	1.0	
Total Non Current Assets	544.96	622.1	
2) Current Assets			
overtories  Ourrent Financial Assets	2,119.64	3,236.9	
a) Current investments b) Trade receivables			
c) Cash and cash equivalents	945.83	10.0	
d) Bank Balance other than Cash and cash equivalents	92.55	25.7	
e) Loans, Current			
Other Current Financial Assets	34.42	34.8	
otal Current Financial Assets			
urrent Tax Assets (net)		The second second second	
Other Current Assets	112.50		
Total Current Assets	113.52 3305.96	82.1	
Total Assets	3850,92	3389.6	
QUITY AND LIABILITIES	3030,72	4011.7	
1) Equity			
quity Share Capital	1003.75	1003.7	
ther Equity	1,235.78	1208.5	
otal Equity	2239.53	2212.2	
2) Liabilities			
on-Current Liabilities			
on-Current Financial Liabilities			
Borrowings , non current			
b) Trade Payables , non current  O) Other non current financial liabilities			
otal Non-Current Financial Liabilities			
rovision, non current			
Deffered tax liabilities (net)			
Other non current liabilities	53.14	53.1	
otal Non-Current Liabilities			
urrent Liabilities	53.14	53.1	
urrent Financial Liabilities			
a) Borrowings, current	1446.71	1602.6	
Trade Payables , current	1440,71	1692.5	
) Total Outstanding dues of Micro Small & Medium Enterprises			
i) Total Outstanding dues of creditors other than Micro Small & Medium			
nterprises	38.97	2.1	
Other current financial liabilities	36.91	3.1	
otal Current Financial Liabilities	1485.68	1695.68	
ther Current liabilities	0.00	0.00	
rovision, current	72.57	50.7	
urrent tax liabilities (net)		50,7	
otal Current Liabilities	1558.25	1746.39	
otal Liabilities	1611.39	1799.5	
Total Equity and Liabilities	3850.92	4011.7	
12.11.2024		d of Directors	
ate: 12-11-2024			
A.C. 12-11-2024	Managing Director (N	Janaging Director)	

#### S.M.GOLD LIMITED

#### CIN:-L74999GJ2017PLC098438

Address: Shop No. 1 to 3, 2nd Floor, 24 Caret Building, Opp. Rock Regency Hotel, Law Garden, C.G. Road, Ahmedabad: 380009

# STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2024

			Quarter Ended		D. 1934		`in Lakhs
Sr. No	Particulars				Half Year Ended		Year Ended
		30.09.2024 Unaudited	30.06.2024	30,09,2023	30.09.2024	30.09.2023	31.03,2024 Audited
			Unaudited	Unaudited	Unaudited	Unaudited	
	Income: Revenue from operations	1020.48					
1	Other Income	1830.17	2330.49	1351.02	4160.66	2790.59	6225.1
II	Total Income (I +II)	0.12	0.18	0.00	0.30	24.75	96.8
V	Expenses:	1830.29	2330,67	1351.02	4160,96	2815.34	6321,9
	Cost of materials consumed						
	Purchase of Stock-in-Trade	1412.66	1 424 02	1044.50			
	Changes in inventories of finished goods, work-in-	1412.00	1,436.82	1,941.68	2849.48	3079.74	6,477.40
	progress and Stock-in-Trade	294.73	882.55	((() (7)			(555.02
	Employee Benefit Expense	33.25	18.31	(661.67)	1177. <b>2</b> 8	-435.88	00.40
	Financial Costs	5.23	22.98	13.09		33.53	98.59
	Depreciation and Amortization Expense	0.80	0.80	0.75	28.21	27.61	100.71
	Other Expenses	5.33	4.09	11.37	1.60 9.42	1.27	3.21
	Total Expense	1752.00	2365.55	1313.27	4117.55	14.86	62.51
		1100	2003,33	1313.21	4117.55	2721.13	6187.4
V	Profit before exceptional items and tax (III - IV)	78.29	-34,88	37.76	43.41	94.22	134.5
VI	Exceptional Items			-			
VII	Profit before tax (V- VI)	78.29	-34.88	37.76	43,41	94.22	134.55
VIII	Tax expense:						
-	(1) Current tax	10.00	-	9.00	10.00	21.00	16.5
	(2) Deferred tax		-	-			(1.08
	D 0/4 \ 0   1   1/4						
X	Profit(Loss) from the perid from continuing operations (VII - VIII)	68.29	(34,88)	28,76	33.41	73.22	119.13
x	Profit(Loss) from the period from dicontinuing operations before tax					_	
XI	Tax expense of discontinuing operations	-	-	-	-	-	
XII	Profit(Loss) from Discontinuing operations						-
					-	-	-
XIII	Profit/(Loss) for the period (IX + XII)	68.29	(34.88)	28.76	33,41	73.22	119.13
XIV	Other comprehensive income net of tax	-	1,26	20 -	1.26	(0.78)	478.21
XV	Total Comprehnsive Income for the year	68,29	(33.62)	28.76	34.67	72.44	597,34
VVI	Details of Facility Change Control						
XVI	Details of Equity Share Capital 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
		-/-					
XVII	Earning per share:						Tall I am I am
	Earning per equity share for continuing operations						
	(1) Basic earnings (loss) per share from continuing						
	operations	0.68	(0.33)	0.29	0.35	0.72	5.95
	(2) Diluted earnings (loss) per share from continuing						
	operations	0.68	(0.33)	0.29	0.35	0.72	5.95
	Earning per equity share for 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	0.68	(0.33)	0.29	0.35	0.72	5.95
	(2) Diluted earnings(loss) per share from continuing		1000				
	and discontinued operations	0.68	(0.33)	0.29	0.35	0.72	5.95

1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 12-11-2024 2) The Company's business activity fall within a singal primary business segment.

3). Previous year's figures are re-grouped, re-classified wherever necessary.

y order of the Board of Director For, S.M.Gold Limited

(Birector & CIO)

Pulkitkumar S. Shah (Managing Director) DIN: 07878190

Date: 12-11-2024 Place: Ahmedabad

# S.M.GOLD LIMITED

CIN:-L74999GJ2017PLC098438

Address: Shop No. 1 to 3, 2nd Floor, 24 Caret Building, Opp. Rock Regency Hotel, Law Garden, C.G. Road, Ahmedabad: 380009

CASH FLOW STATEMENT OF HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

		(Rs. In Lac
PARTICULARS	Half Year ended 30.09.2024	Half Year ended 30.09.2023
Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items	43.41	94.22
Add : Non Cash & Non Operating Expenses		54.22
Depreciation	1.60	1.27
Finance Cost	28.21	27.61
Other Income	-0.30	-24.75
Operating Profit before Working Capital Changes	72.92	
Adjustment for;	72.32	98.34
(Increase) / Decrease in Inventory	1117.28	425.00
(Increase) / Decrease in Trade Receivable	-935.83	-435.88
Increase/(Decrease) in Trade Payables	35.83	-238.80
(Increase)/ Decrease in Loans & Advances	0.44	-72.36
(Increase) / Decrease in other Current Assets	-31.41	18.91
Increase / (Decrease) in Current Liabilities	0.00	1.10
Increase / (Decrease) in Short Term Provisions		0.00
(Increase) / Decrease in Current Investment	21.86	22.92
Cash Generated from Operation	0.00 • <b>281.09</b>	0.00
Taxes Paid	10.00	-605.77
Net Cash Flow from Operating Activities	271.09	21.00 - <b>626.77</b>
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	1.40	
(Increase) / Decrease in Investments & Accured Interest		-0.61
(increase) / Decrease in other Non current Investments	68.07	262.27
Other Income	0.00	0.00
Net Cash Flow from Investing Activities	0.30 <b>69.77</b>	24.75 286.41
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares	0.00	0.00
Proceeds from Securities Premium	0.00	
Increase / (Decrease) in Short term Borrowings	-245.83	0.00 390.76
Finance Cost	-28.21	
Adjustment of earlier in Retained Earning	-20.21	-27.61
Net Cash Flow from Financing Activities	-274.04	363.15
Net Increase / (Decrease) in Cash & Cash Equivalents	66.82	22.79
Opening Balance of Cash & Cash Equivalents	25.73	5.20
Closing Balance of Cash & Cash Equivalents	92.55	
Net Increase / (Decrease) in Cash & Cash Equivalents	66.82	27.99 <b>22.79</b>

By order of the Board of Directors For, SM GOLD LIMITED

Priyank S, Shah Pulkitkumar S. Shah Managing Direc (Managing Director)

DIN: 07878194 DIN: 07878190

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Date: 12-11-2024 Place: Ahmedabad