

# 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

---

Date: 11<sup>th</sup> February 2022

To  
The General Manager  
Corporate Relationship Department  
BSE Limited  
Phiroze Jeejeebhoy Tower  
Dalal Street  
Mumbai - 400001

**Sub.: Outcome of Board Meeting**  
**Ref.: S. M. Gold Limited (Scrip 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 today has approved Unaudited Financial Results of the Company for the quarter ended on December 31, 2021. The said results along-with the Limited Review Report issued by the Statutory Auditors of the Company are attached herewith.

The meeting commenced at 4:00 p.m. and concluded at 6:00 p.m.

Please 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, 2ND FLOOR, 24 CARET BUILDING, OPP. ROCK REGENCY HOTEL, LAW GARDEN,**  
**C G ROAD, AHMEDABAD - 380009**

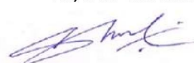
**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON**  
**31ST DECEMBER 2021**

| Sr. No | Particulars                                                                       | Rs. in Lakhs    |                   |                 |                 |
|--------|-----------------------------------------------------------------------------------|-----------------|-------------------|-----------------|-----------------|
|        |                                                                                   | Quarter ended   | Nine months ended | Half year ended | Year ended      |
|        |                                                                                   | 31.12.2021      | 31.12.2021        | 30.09.2021      | 31.03.2021      |
|        |                                                                                   | Unaudited       | Unaudited         | Unaudited       | Audited         |
| I      | Revenue from operations                                                           | 2,091.13        | 4,160.23          | 2,069.10        | 3,339.86        |
| II     | Other Income                                                                      | 0.30            | 6.97              | 6.67            | 44.53           |
| III    | <b>Total Revenue (I+II)</b>                                                       | <b>2,091.43</b> | <b>4,167.19</b>   | <b>2,075.76</b> | <b>3,384.39</b> |
| IV     | <b>Expenses:</b>                                                                  |                 |                   |                 |                 |
|        | Cost of materials consumed                                                        | -               | -                 | -               | -               |
|        | Purchase of Stock-in-Trade                                                        | 2,587.58        | 4,530.39          | 1,942.81        | 3,586.05        |
|        | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade     | (555.56)        | (527.13)          | 28.42           | (394.84)        |
|        | Employee Benefit Expense                                                          | 2.92            | 10.91             | 8.00            | 49.66           |
|        | Financial Costs                                                                   | 22.32           | 22.67             | 0.35            | 41.57           |
|        | Depreciation and Amortization Expense                                             | -               | 1.43              | 1.43            | 3.74            |
|        | Other Expenses                                                                    | 25.12           | 81.77             | 56.65           | 29.00           |
|        | <b>Total Expense</b>                                                              | <b>2,082.37</b> | <b>4,120.05</b>   | <b>2,037.67</b> | <b>3,315.18</b> |
| V      | Profit before exceptional and extraordinary items and tax                         | <b>9.06</b>     | <b>47.15</b>      | <b>38.09</b>    | <b>69.21</b>    |
| VI     | Exceptional Items                                                                 | -               | -                 | -               | -               |
| VII    | Profit before extraordinary items and tax (V - VI)                                | <b>9.06</b>     | <b>47.15</b>      | <b>38.09</b>    | <b>69.21</b>    |
| VIII   | Extraordinary Items                                                               | -               | -                 | -               | -               |
| IX     | Profit before tax (VII - VIII)                                                    | <b>9.06</b>     | <b>47.15</b>      | <b>38.09</b>    | <b>69.21</b>    |
| X      | <b>Tax expense:</b>                                                               |                 |                   |                 |                 |
|        | (1) Current tax                                                                   | -               | 4.00              | 4.00            | 8.54            |
|        | (2) Deferred tax                                                                  | -               | -                 | -               | -               |
| XI     | Profit/(Loss) from the period from continuing operations                          | <b>9.06</b>     | <b>43.15</b>      | <b>34.09</b>    | <b>60.67</b>    |
| 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                                                      | <b>9.06</b>     | <b>43.15</b>      | <b>34.09</b>    | <b>60.67</b>    |
| XVI    | Other comprehensive income net of tax                                             | -               | -                 | -               | -               |
| XVII   | Total Comprehensive Income for the year                                           | <b>9.06</b>     | <b>43.15</b>      | <b>34.09</b>    | <b>60.67</b>    |
|        | <b>Details of Equity Share Capital</b>                                            |                 |                   |                 |                 |
| XVIII  | Paid-up Equity share capital (at par Value of Rs.10 each)                         | <b>1,003.75</b> | <b>1,003.75</b>   | <b>1,003.75</b> | <b>1,003.75</b> |
|        | <b>Earning per equity share from continuing operations</b>                        |                 |                   |                 |                 |
|        | (1) Basic earnings/(loss) per share from continuing operations                    | 0.09            | 0.43              | 0.34            | 0.60            |
|        | (2) Diluted earnings/(loss) per share from continuing operations                  | 0.09            | 0.43              | 0.34            | 0.60            |
|        | <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   | 0.09            | 0.43              | 0.34            | 0.60            |
|        | (2) Diluted earnings/(loss) per share from continuing and discontinued operations | 0.09            | 0.43              | 0.34            | 0.60            |

**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 11th February 2022.
- (2) The Statutory Auditors have carried out Limited Review of the above standalone financial results for the quarter ended on 31st December 2021 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.

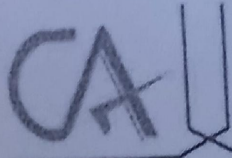
By order of the Board of Directors  
For, S. M. Gold Limited



Priyank Shah  
Director  
DIN: 07878194



Date: 11.02.2022  
Place: Ahmedabad



**BHAGAT & CO.**  
Chartered Accountants

To  
The Board of Directors  
S. M. Gold Limited  
Ahmedabad

**Sub.: Limited Review Report**

**Ref.: Unaudited Financial Results for the quarter ended on 31<sup>st</sup> December 2021**

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **S. M. Gold Limited ("the Company")** for the quarter ended on 31<sup>st</sup> December 2021. 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 in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 the 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

**Sandeep Mulchandani**  
Partner  
Membership No.: 144241  
UDIN: 22144241ABKCSV8712



Place: Ahmedabad  
Date: 11/02/2022