

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, 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 30th 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, 12th 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 30th September 2024.
2. Limited Review Report on Un-audited Financial Results for quarter and half year ended on 30th 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

PULKITKUMAR

SURESHBHAI

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 **30th 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.

Regd.Address: A-402, Aaryabhumi, Jodhpur Char Rasta, Opp. M.G Party Plot, Satellite, Ahmedabad -380015, Mob. No.- +918003182550
E-mail ID – aniketandgoyal7@gmail.com

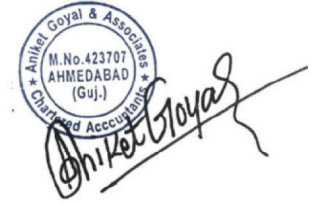


ANIKET GOYAL & ASSOCIATES

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.

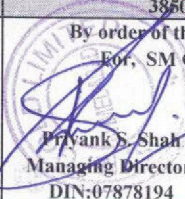
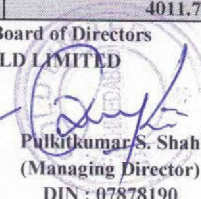
For, Aniket Goyal & Associates
Chartered Accountants
FRN: 022331C

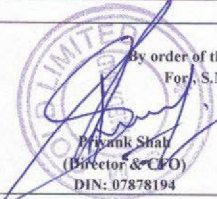
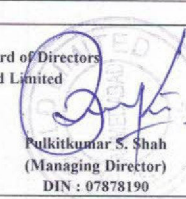


Date: November 12, 2024
Place: Ahmedabad

CA Aniket Goyal
Proprietor
Mem. No. 423707
UDIN: 24423707BKEZMG5884

Regd.Address: A-402, Aaryabhumi, Jodhpur Char Rasta, Opp. M.G Party Plot, Satellite, Ahmedabad -380015, Mob. No.- +918003182550
E-mail ID – aniketandgoyal7@gmail.com

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 & LIABILITIES AS ON 30th SEPTEMBER, 2024		
Particulars	Half Year Ended 30.09.2024 Unaudited (in lakh)	Year Ended 31.03.2024 Audited (in lakh)
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	6.15	7.55
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
Non-Current Financial Assets		
(a) Non-Current Investments	537.73	613.52
(b) Trade Receivables, Non-Current		
(c) Loans, Non-Current		
(d) Other Non-Current Financial Assets		
Deffered tax assets (net)	1.08	1.08
Total Non Current Assets	544.96	622.15
(2) Current Assets		
Inventories	2,119.64	3,236.92
Current Financial Assets		
(a) Current investments		
(b) Trade receivables	945.83	10.00
(c) Cash and cash equivalents	92.55	25.73
(d) Bank Balance other than Cash and cash equivalents		
(e) Loans, Current	34.42	34.86
(f) Other Current Financial Assets		
Total Current Financial Assets		
Current Tax Assets (net)		
Other Current Assets	113.52	82.11
Total Current Assets	3305.96	3389.62
Total Assets	3850.92	4011.79
EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	1003.75	1003.75
Other Equity	1,235.78	1208.51
Total Equity	2239.53	2212.26
(2) Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
(a) Borrowings , non current		
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
Total Non-Current Financial Liabilities		
Provision, non current		
Deffered tax liabilities (net)	53.14	53.14
Other non current liabilities		
Total Non-Current Liabilities	53.14	53.14
Current Liabilities		
Current Financial Liabilities		
(a) Borrowings , current	1446.71	1692.54
(b) Trade Payables , current		
(i) Total Outstanding dues of Micro Small & Medium Enterprises		
(ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises	38.97	3.14
(c) Other current financial liabilities		
Total Current Financial Liabilities	1485.68	1695.68
Other Current liabilities	0.00	0.00
Provision, current	72.57	50.71
Current tax liabilities (net)		
Total Current Liabilities	1558.25	1746.39
Total Liabilities	1611.39	1799.53
Total Equity and Liabilities	3850.92	4011.79
Date: 12-11-2024 Place: Ahmedabad By order of the Board of Directors For, SM GOLD LIMITED  Pratik S. Shah Managing Director DIN:07878194  Pulkitkumar S. Shah (Managing Director) DIN : 07878190		

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							
Sr. No	Particulars	Quarter Ended			Half Year Ended		in Lakhs
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from operations	1830.17	2330.49	1351.02	4160.66	2790.59	6225.13
II	Other Income	0.12	0.18	0.00	0.30	24.75	96.82
III	Total Income (I + II)	1830.29	2330.67	1351.02	4160.96	2815.34	6321.95
IV	Expenses:						
	Cost of materials consumed						
	Purchase of Stock-in-Trade	1412.66	1,436.82	1,941.68	2849.48	3079.74	6,477.40
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	294.73	882.55	(661.67)	1177.88	-435.88	(555.02)
	Employee Benefit Expense	33.25	18.31	8.05	51.56	33.53	98.59
	Financial Costs	5.23	22.98	13.09	28.21	27.61	100.71
	Depreciation and Amortization Expense	0.80	0.80	0.75	1.60	1.27	3.21
	Other Expenses	5.33	4.09	11.37	9.42	14.86	62.51
	Total Expense	1752.00	2365.55	1313.27	4117.55	2721.13	6187.40
V	Profit before exceptional items and tax (III - IV)	78.29	-34.88	37.76	43.41	94.22	134.55
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)
IX	Profit(Loss) from the period from continuing operations (VII - VIII)	68.29	(34.88)	28.76	33.41	73.22	119.13
X	Profit(Loss) from the period from discontinuing 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	-	1.26	(0.78)	478.21
XV	Total Comprehensive Income for the year	68.29	(33.62)	28.76	34.67	72.44	597.34
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:						
	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 and discontinued operations	0.68	(0.33)	0.29	0.35	0.72	5.95
Notes:							
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.							
Date: 12-11-2024 Place: Ahmedabad		 By order of the Board of Directors For, S.M.Gold Limited Dr. Bank Shah (Director & CFO) DIN: 07878194  Pulkitkumar S. Shah (Managing Director) DIN : 07878190					

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CIN:-L74999GJ2017PLC098438

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

(Rs. In Lacs)

PARTICULARS	Half Year ended 30.09.2024	Half Year ended 30.09.2023
A. Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items	43.41	94.22
Add : Non Cash & Non Operating Expenses		
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	98.34
Adjustment for;		
(Increase) / Decrease in Inventory	1117.28	-435.88
(Increase) / Decrease in Trade Receivable	-935.83	-238.80
Increase/(Decrease) in Trade Payables	35.83	-72.36
(Increase)/ Decrease in Loans & Advances	0.44	18.91
(Increase) / Decrease in other Current Assets	-31.41	1.10
Increase / (Decrease) in Current Liabilities	0.00	0.00
Increase / (Decrease) in Short Term Provisions	21.86	22.92
(Increase) / Decrease in Current Investment	0.00	0.00
Cash Generated from Operation	281.09	-605.77
Taxes Paid	10.00	21.00
Net Cash Flow from Operating Activities	271.09	-626.77
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	1.40	-0.61
(Increase) / Decrease in Investments & Accrued Interest	68.07	262.27
(Increase) / Decrease in other Non current Investments	0.00	0.00
Other Income	0.30	24.75
Net Cash Flow from Investing Activities	69.77	286.41
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares	0.00	0.00
Proceeds from Securities Premium	0.00	0.00
Increase / (Decrease) in Short term Borrowings	-245.83	390.76
Finance Cost	-28.21	-27.61
Adjustment of earlier in Retained Earning		
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	27.99
Net Increase / (Decrease) in Cash & Cash Equivalents	66.82	22.79

Date: 12-11-2024
Place: Ahmedabad

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