

S. M. GOLD LIMITED

Shop No. 1 to 3, 2nd Floor, 24 Caret Building, Opp. Rok Regency Hotel, Law Garden, C G Road, Ahmedabad - 380009, Gujarat, India

CIN: L74999GJ2017PLC098438

E-mail: compliancesmgold@gmail.com

Website: www.smgoldltd.com

Ph.: 079-22114411 / 9428980017

Date: 10.11.2022

To,

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

Sub: Outcome of Board Meeting
BSE Code: 542034.

Ref: Submission of Un-Audited Financial Results of the Company for the Quarter and half year ended on 30th September, 2022 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, November 10, 2022 in that meeting the Board has decided the following matters:

1. Considered and approved the Un-audited financial results of the Company for the Quarter ended on 30th September, 2022.

We hereby enclose the following:

- I. Un-Audited Financial Results (Standalone) for the Quarter ended on 30th September 2022.
- II. Limited Review report for the Quarter ended on 30th September 2022

The Board Meeting commenced at 4.00 pm and concluded at 4.45 pm.

Thanking you,

Yours faithfully,

For, S. M. Gold Limited



Priyank Shah
Director
DIN: 07878194





Half year ended on 30.09.2022



audited financial results of **S. M. GOLD**
year ended on September 30, 2022. This
management and has been approved by the
Our responsibility is to issue a report on

in accordance with the Standard on Review
Financial Information Performed by the
Institute of Chartered Accountants of India.
review to obtain moderate assurance as to
material misstatement. A review is limited
procedures applied to financial data
We have not performed an audit and

has come to our attention that causes us to
d financial results prepared in accordance
nised accounting practices and policies has
d in terms of Regulation 33 of SEBI (Listing
s, 2015 including the manner in which it is
statement.

Court, Income Tax, Ahmedabad-380014
079/48988866, Mob. 9998040610.

| S.M.GOLD LIMITED | | |
|--|---------------------|-------------------|
| Address : Shop No-1, 916 Building, M.G Haveli Road, Opp. Luhar Ni Pole, Manekchowk, Ahmedabad, Gujarat, 380001 | | |
| STATEMENT OF ASSET & LIABILITIES AS ON 30th SEPTEMBER, 2022 | | |
| Particulars | Half Year Ended | Year Ended |
| | 30.09.2022 | 31.03.2022 |
| | Unaudited (in lakh) | Audited (in lakh) |
| ASSETS | | |
| (1) Non-Current Assets | | |
| (i) Property, Plant And Equipment | 8.95 | 7.69 |
| (ii) Intangible Assets | | |
| (iii) Capital Work in Progress | | |
| (iv) Intangible assets under development | | |
| Non-Current Financial Assets | | |
| (a) Non-Current Investments | 230.07 | 251.05 |
| (b) Trade Receivables, Non-Current | | |
| (c) Loans, Non-Current | | |
| (d) Other Non-Current Financial Assets | | |
| Deffered tax assets (net) | | |
| Total Non Current Assets | 239.02 | 258.74 |
| (2) Current Assets | | |
| Inventories | 2,178.63 | 2118.58 |
| Current Financial Assets | | |
| (a) Current investments | | |
| (b) Trade receivables | 562.12 | 11.42 |
| (c) Cash and cash equivalents | 5.20 | 1.06 |
| (d) Bank Balance other than Cash and cash equivalents | | |
| (e) Loans, Current | 9.10 | 2.60 |
| (f) Other Current Financial Assets | | |
| Total Current Financial Assets | | |
| Current Tax Assets (net) | | |
| Other Current Assets | 42.71 | 42.25 |
| Total Current Assets | 2797.76 | 2,175.91 |
| Total Assets | 3036.78 | 2,434.65 |
| EQUITY AND LIABILITIES | | |
| (1) Equity | | |
| Equity Share Capital | 1003.75 | 1003.75 |
| Other Equity | 573.86 | 510.13 |
| Total Equity | 1577.61 | 1,513.88 |
| (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) | | |
| Other non current liabilities | | |
| Total Non-Current Liabilities | 0.00 | 0.00 |
| Current Liabilities | | |
| Current Financial Liabilities | | |
| (a) Borrowings , current | 1404.73 | 892.15 |
| (b) Trade Payables , current | 0.00 | 2.81 |
| (i) Total Outstanding dues of Micro Small & Medium Enterprises | | |
| (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises | | |
| (c) Other current financial liabilities | | |
| Total Current Financial Liabilities | 1404.73 | 894.96 |
| Other Current liabilities | 15.00 | |
| Provision, current | 39.44 | 25.81 |
| Current tax liabilities (net) | | |
| Total Current Liabilities | 1459.17 | 920.77 |
| Total Liabilities | 1459.17 | 920.77 |
| Total Equity and Liabilities | 3036.78 | 2,434.65 |
| By order of the Board of Directors | | |
| For, SM GOLD LIMITED | | |
| <div>   </div> | | |
| <div> <div>Priyank S. Shah Managing Director DIN:07878194</div> <div>Date: 10.11.2022 Place: Ahmedabad</div> </div> | | |

|).*.+, -. -I* I/E. | | | | | | | |
|--|--|----------------|---------------|---|-----------------|----------------|----------------|
| Address : Shop No-1, 916 Building, M.G Haveli Road, Opp. Luhar Ni Pole, Manekchowk, Ahmedabad, Gujarat, 380001 | | | | | | | |
|)/A/E* EO/ , 1)/AO. A-, OE UO&AU. I/E. 1IOAO2IA- 3E)U-) 1, 3 /4E 5UA3/E3 EO. E. , O 30/4)EP/E* 6E3I 2022 | | | | | | | |
| ₹ in Lakhs | | | | | | | |
|)r. Oo | Parti u*ar\$ | Suarter Ended | | | 4a*f Year Ended | | Year Ended |
| | | 30.09.2022 | 30.06.2022 | 30.09.2021 | 30.09.2022 | 30.09.2021 | 31.03.2022 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| | Income: | | | | | | |
| I | Revenue from operations | 1201.96 | 661.46 | 1446.00 | 1863.42 | 2069.10 | 5108.60 |
| II | Other Income | 0.67 | 0.20 | 6.66 | 0.87 | 6.66 | 159.71 |
| III | Total Income (I +II) | 1202.63 | 661.66 | 1452.66 | 1864.29 | 2075.76 | 5268.31 |
| IV | Expenses: | | | | | | |
| | Cost of materials consumed | | | | | | |
| | Purchase of Stock-in-Trade | 1171.80 | 615.72 | 1,438.24 | 1787.52 | 1,942.81 | 5,601.43 |
| | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | -38.31 | (21.74) | (59.92) | -60.05 | 28.42 | (686.20) |
| | Employee Benefit Expense | 10.41 | 13.13 | 5.27 | 23.54 | 8.00 | 48.86 |
| | Financial Costs | 4.68 | 6.56 | (6.02) | 11.24 | 0.35 | 35.67 |
| | Depreciation and Amortization Expense | 0.00 | 0.61 | 0.68 | 0.61 | 1.43 | 2.82 |
| | Other Expenses | 6.14 | 10.56 | 46.72 | 16.70 | 56.65 | 77.55 |
| | Total Expense | 1154.72 | 624.84 | 1424.97 | 1779.56 | 2037.66 | 5080.13 |
| V | Profit before ex e! tiona* ite#\$ and tax %II & IV* | 47.91 | 36.82 | 27.69 | 84.73 | 38.10 | 188.18 |
| VI | Exceptional Items | - | - | - | - | - | - |
| VII | Profit before tax %& VI* | 47.91 | 36.82 | 27.69 | 84.73 | 38.10 | 188.18 |
| VIII | Tax expense: | | | | | | |
| | (1) Current tax | 12.00 | 9.00 | 4.00 | 21.00 | 4.00 | 20.00 |
| | (2) Deferred tax | | - | - | | - | - |
| IC | Profit(Loss) from the perid from continuing operations (VII VIII) | 35.91 | 27.82 | 23.69 | 63.73 | 34.10 | 168.18 |
| (| Profit(Loss) from the period from discontinuing operations before tax | - | - | - | - | - | - |
| (I | Tax expense of discontinuing operations | & | & | & | & | & | & |
| (II | Profit(Loss) from Discontinuing operations | & | & | & | & | & | & |
| (III | Profit8%-o\$\$* for t9e !eriod %(: (II* | 35.91 | 27.82 | 23.69 | 63.73 | 34.10 | 168.18 |
| (IV | Other comprehensive income net of tax | & | & | & | | | & |
| (V | /ota* 2o#! re9n\$;e ln o#e for t9e <ear | 35.91 | 27.82 | 23.69 | 63.73 | 34.10 | 168.18 |
| (VI | . etai*\$ of E=uit<)9are 2a! ita* | | | | | | |
| | Paid-up Equity share capital %at !ar Va*ue of 3\$. 10 ea 9* | 17003.75 | 17003.75 | 17003.75 | 17003.75 | 17003.75 | 17003.75 |
| (VII | Earnin> !er \$9are? | | | | | | |
| | Earnin> !er e=uit< \$9are for ontinuin> o! eration\$ | | | | | | |
| | (1) Basic earnings (loss) per share from continuing operations | 0.36 | 0.28 | 0.24 | 0.63 | 0.34 | 1.68 |
| | (2) Diluted earnings (loss) per share from continuing operations | 0.36 | 0.28 | 0.24 | 0.63 | 0.34 | 1.68 |
| | Earnin> !er e=uit< \$9are for di\$ ontinued o! eration\$ | | | | | | |
| | (1) Basic earnings (loss) per share from discontinued operations | & | & | & | & | & | & |
| | (2) Diluted earnings (loss) per share from discontinued operations | & | & | & | & | & | & |
| | Earnin> !er e=uit< \$9are | | | | | | |
| | (1) Basic earnings(loss) per share from continuing and discontinued operations | 0.36 | 0.28 | 0.24 | 0.63 | 0.34 | 1.68 |
| | (2) Diluted earnings(loss) per share from continuing and discontinued operations | 0.36 | 0.28 | 0.24 | 0.63 | 0.34 | 1.68 |
| 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 10-11-2022 | | | | | | | |
| 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. | | | | | | | |
| | | | | By order of the Board of Directors For , S.M.Gold Limited | | | |
| | | | |  P. Kanani, Director IO? 07878194 | | | |
|  . ate? 10&11&2022 P*a e? A9#edabad | | | | | | | |

S.M.GOLD LIMITED

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

CASH FLOW STATEMENT OF HALF YEAR ENDED ON 30TH SEPTEMBER, 2022

(Rs. In Lacs)

| PARTICULARS | Half Year ended 30.09.2022 | Half Year ended 30.09.2021 |
|---|-------------------------------|-------------------------------|
| A. Cash Flow from Operating Activity | | |
| Profit before Taxation and Extra Ordinary Items | | |
| Add : Non Cash & Non Operating Expenses | 84.73 | 38.09 |
| Depreciation | 0.61 | 1.43 |
| Finance Cost | 11.24 | 0.35 |
| Other Income | -0.87 | |
| Operating Profit before Working Capital Changes | 95.71 | 39.87 |
| Adjustment for; | | |
| (Increase) / Decrease in Inventory | -60.05 | -28.42 |
| (Increase) / Decrease in Trade Receivable | -550.70 | 456.26 |
| Increase/(Decrease) in Trade Payables | -2.81 | -1.99 |
| (Increase)/ Decrease in Loans & Advances | -6.50 | -14.65 |
| (Increase) / Decrease in other Current Assets | -0.46 | |
| Increase / (Decrease) in Current Liabilities | 15.00 | -32.82 |
| Increase / (Decrease) in Short Term Provisions | 13.63 | -0.12 |
| (Increase) / Decrease in Current Investment | | |
| Cash Generated from Operation | -496.18 | 418.13 |
| Taxes Paid | 21.00 | |
| Net Cash Flow from Operating Activities | -517.18 | 418.13 |
| B. Cash Flow from Investing Activity | | |
| (Increase) / Decrease in Fixed Assets (net) | -1.87 | -0.96 |
| (Increase) / Decrease in Investments & Accrued Interest | 20.98 | 4.73 |
| (Increase) / Decrease in other Non current Investments | | |
| Other Income | 0.87 | |
| Net Cash Flow from Investing Activities | 19.98 | 3.77 |
| C. Cash Flow from Financing Activity | | |
| Proceeds from Issue of Shares | | |
| Proceeds from Securities Premium | | |
| Increase / (Decrease) in Short term Borrowings | 512.58 | -421.70 |
| Finance Cost | -11.24 | 0.35 |
| Adjustment of earlier in Retained Earning | | |
| Net Cash Flow from Financing Activities | 501.34 | -421.35 |
| Net Increase / (Decrease) in Cash & Cash Equivalents | 4.14 | 0.55 |
| Opening Balance of Cash & Cash Equivalents | 1.06 | 1.95 |
| Closing Balance of Cash & Cash Equivalents | 5.20 | 2.50 |
| Net Increase / (Decrease) in Cash & Cash Equivalents | 4.14 | 0.55 |

By order of the Board of Directors.

For, SM GOLD LIMITED



Priyank S. Shah
Managing Director
DIN: 07878194



Date: 10-11-2022

Place: Ahmedabad