

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: November 13, 2021

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 and half year ended on September 30, 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 6:40 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 ASSETS & LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2021

Rs. in Lakhs

Particulars	Half Year Ended	Year Ended
	30.09.2021	31.03.2021
	Unaudited	Audited
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	8.57	9.53
(ii) Intangible Assets	-	-
(iii) Capital Work in Progress	-	-
(iv) Intangible assets under development	-	-
Non-Current Financial Assets		
(a) Non-Current Investments	305.67	300.94
(b) Trade Receivables, Non-Current	-	-
(c) Loans, Non-Current	-	-
(d) Other Non-Current Financial Assets	-	-
Deffered tax assets (net)	-	-
Total Non Current Assets	314.24	310.47
(2) Current Assets		
Inventories	1,403.95	1,432.37
Current Financial Assets		
(a) Current investments	-	-
(b) Trade receivables	510.52	54.26
(c) Cash and cash equivalents	2.50	1.95
(d) Bank Balance other than Cash and cash equivalents	-	-
(e) Loans, Current	3.10	17.75
(f) Other Current Financial Assets	-	-
Total Current Financial Assets	516.12	73.96
Current Tax Assets (net)	-	-
Other Current Assets	49.04	8.36
Total Current Assets	1,969.11	1,514.69
Total Assets	2,283.35	1,825.16
EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	1,003.75	1,003.75
Other Equity	386.83	348.23
Total Equity	1,390.58	1,351.98
(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	-	-
Current Liabilities		
Current Financial Liabilities		
(a) Borrowings, current	892.77	471.07
(b) Trade Payables, current	-	1.99
(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	892.77	473.06
Other Current liabilities	-	-
Provision, current	-	0.12
Current tax liabilities (net)	-	-
Total Current Liabilities	892.77	473.18
Total Liabilities	892.77	473.18
Total Equity and Liabilities	2,283.35	1,825.16

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




Date: 13.11.2021
Place: Ahmedabad

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 AND HALF YEAR ENDED ON 30TH SEPTEMBER 2021

Rs. in Lakhs

Sr. No	Particulars	Quarter Ended		Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	1,446.00	623.10	2,069.10	267.79	3,339.86
II	Other Income	6.67	-	6.67	16.55	44.53
III	Total Revenue (I +II)	1,452.66	623.10	2,075.76	284.34	3,384.39
IV	Expenses:					
	Cost of materials consumed	-	-	-	-	-
	Purchase of Stock-in-Trade	1,438.24	504.57	1,942.81	277.11	3,586.05
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(59.92)	88.34	28.42	(74.48)	(394.84)
	Employee Benefit Expense	5.27	2.73	8.00	26.18	49.66
	Financial Costs	(6.02)	6.37	0.35	18.62	41.57
	Depreciation and Amortization Expense	0.68	0.75	1.43	2.03	3.74
	Other Expenses	46.72	9.93	56.65	9.60	29.00
	Total Expense	1,424.98	612.69	2,037.67	259.06	3,315.18
V	Profit before exceptional and extraordinary items and tax	27.68	10.41	38.09	25.28	69.21
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	27.68	10.41	38.09	25.28	69.21
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	27.68	10.41	38.09	25.28	69.21
X	Tax expense:					
	(1) Current tax	4.00	-	4.00	6.32	8.54
	(2) Deferred tax	-	-	-	-	-
XI	Profit(Loss) from the period from continuing operations	23.68	10.41	34.09	18.96	60.67
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	23.68	10.41	34.09	18.96	60.67
XVI	Other comprehensive income net of tax	-	-	-	-	-
XVII	Total Comprehensive Income for the year	23.68	10.41	34.09	18.96	60.67
	Details of Equity Share Capital					
XVIII	Paid-up Equity share capital (at par Value of Rs.10 each)	1,003.75	1,003.75	1,003.75	669.17	1,003.75
	Earning per equity share for continuing operations					
	(1) Basic earnings (loss) per share from continuing operations	0.24	0.10	0.34	0.28	0.60
	(2) Diluted earnings (loss) per share from continuing operations	0.24	0.10	0.34	0.28	0.60
	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	0.24	0.10	0.34	0.28	0.60
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.24	0.10	0.34	0.28	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 13th November 2021.
- (2) The Statutory Auditors have carried out Limited Review of the above standalone financial results for the quarter and half year ended on September 30, 2021 as required under Regulation 33 of SEBI (Listing Obligations & 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: 13.11.2021
Place: Ahmedabad

S. M. GOLD LIMITED

CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2021

(Rs. in Lakhs)

PARTICULARS	Half Year Ended on 30.09.2021 (Uuaudited)	Year Ended on 31.03.2021 (Audited)
A. Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items	38.09	69.21
Add : Non Cash & Non Operating Expenses		
Depreciation	1.43	3.74
Finance Cost	0.35	41.57
Preliminary Expenses Write Off		
Operating Profit before Working Capital Changes	39.88	114.52
Adjustment for;		
(Increase) / Decrease in Inventory	(28.42)	507.93
Increase / (Decrease) in short term borrowings	(421.70)	68.31
(Increase) / Decrease in Debtors	456.26	(147.80)
(Increase) / Decrease in Other Current Assets	-	(11.41)
(Increase) / Decrease in Short Term Loans & Advances	(14.65)	2.75
Increase / (Decrease) in Trade Payable	(1.99)	0.11
Increase / (Decrease) in Other Current Liabilities	(32.83)	(14.16)
Increase / (Decrease) in Short Term Provisions	(0.12)	(9.74)
Cash Generated from Operation	(3.57)	510.51
Taxes Paid		8.54
Net Cash Flow from Operating Activities	(3.57)	501.97
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	(0.96)	(80.02)
(Increase) / Decrease in Investments & Accrued Interest Thereon	4.73	(47.33)
Net Cash Flow from Investing Activities	3.77	(127.35)
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares	38.60	(334.58)
Proceeds from Securities Premium		-
Share Issue Expense	-	1.84
Increase / (Decrease) in Long term Borrowings		
(Increase) / Decrease in Non Current Assets		
Finance Cost Paid	0.35	(41.57)
Net Cash Flow from Financing Activities	0.35	(374.31)
Net Increase / (Decrease) in Cash & Cash Equivalents	0.55	0.31
Opening Balance of Cash & Cash Equivalents	1.95	1.64
Closing Balance of Cash & Cash Equivalents	2.50	1.95
Net Increase / (Decrease) in Cash & Cash Equivalents	0.55	0.31

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

Date: 13.11.2021
Place: Ahmedabad



Priyank Shah
Director
DIN: 07878194





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 and half year ended on 30.09.2021

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **S. M. Gold Limited ("the Company")** for the quarter and half year ended on September 30, 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: 21144241AAAABS3824



Place: Ahmedabad
Date: 13/11/2021