S.M.GOLD LIMITED
House of Mangalsutra

Date: 08th August, 2026

To,
The Manager,
Listing Compliance Department,
Bombay Stock Exchange Limited,
P.J. Towers, Dalal Street,
Mumbai – 400001

Subject: Outcome of Board Meeting held on 8th August, 2026 and submission of Standalone Unaudited Financial Results for Quarter ended 30th June, 2026.

Ref: S.M. GOLD LIMITED (Scrip Code: 542034)

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) read with Part A of Schedule III of the SEBI Listing Regulations of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended from time to time, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. on Saturday, 8th August, 2026 inter-alia considered and approve the following among other matters:

1. The Unaudited Financial results of the Company for the Quarter ended on 30th June, 2026.

2. The Limited Review Report for the said period, as submitted by M/s. Shah Karia & Associates, Chartered Accountants, Statutory Auditors of the Company.

The said meeting was commenced at 13:00 IST and concluded at 14:00 IST.

These results have been duly reviewed by the Audit Committee. A copy of the Unaudited Financial Results along with the Limited Review Report is enclosed herewith and is also available on the Company's website.

In compliance with Regulation 47 of the SEBI Listing Regulations, necessary arrangements have been made for publication of the results along with a QR code in the newspaper.

As per the SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, and the Company's Code of Conduct for Prevention of Insider Trading, the trading window has been closed with effect from 1st July, 2026 and will remain closed until 48 hours after the declaration of the financial results.

You are requested to kindly take the above on record.

For, S. M. GOLD LIMITED

Priyank Sureshkumar Shah
Digitally signed by Priyank Sureshkumar Shah
Date: 2026.08.08 14:29:28 +05'30'

Priyank Sureshkumar Shah
Managing Director
(DIN: 07878194)

S. M. Gold Limited

Shop No. 1 to 3, 2nd Floor, 24 Caret Building, Opp. Rok Regency Hotel, Law Garden, C G, Road, Ahmedabad, Gujarat, India, 380009
CIN: L74999GJ2017PLC098438

STATEMENT OF PROFIT & LOSS FOR THE QUARTER ENDED ON 30th JUNE, 2026

('Rs in Lakhs)

Sr. No	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from operations	2,250.39	3,309.91	2,552.94	15,606.16
II	Other Income	-	0.12	0.12	3.46
III	***III. Total Revenue (I +II)***	**2,250.39**	**3,310.03**	**2,553.06**	**15,609.62**
IV	***Expenses:***				
	Cost of materials consumed	954.70	5,703.74	2,071.34	15,646.03
	Purchase of Stock-in-Trade	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	1,189.80	(2,882.76)	433.95	(608.24)
	Employee Benefit Expense	-	103.12	19.98	129.10
	Financial Costs	7.74	17.56	7.79	61.13
	Depreciation and Amortization Expense	-	3.61	0.00	3.61
	Other Administrative Expenses	35.75	266.98	2.49	176.65
	Total Expenses (IV)	**2,187.99**	**3,212.26**	**2,535.55**	**15,408.29**
V	**Profit before exceptional items and tax**	**62.41**	**97.77**	**17.51**	**201.33**
VI	Exceptional Items	-	-	-	-
VII	**Profit before tax (V - VI)**	**62.41**	**97.77**	**17.51**	**201.33**
VIII	***Tax expense:***				
	(1) Current tax	9.36	20.00	3.00	45.00
	(3) Deferred tax	-	(0.58)	-	(0.58)
IX	**Profit(Loss) from the period from continuing operations**	**53.05**	**78.35**	**14.51**	**156.91**
X	Profit/(Loss) from discontinuing operations before tax	-	-	-	-
XI	Tax expense of discounting operations	-	-	-	-
XII	Profit/(Loss) from Discontinuing operations (X-XI)	**53.05**	**78.35**	**14.51**	**156.91**
XIII	**Profit/(Loss) for the period (IX + XII)**	**53.05**	**78.35**	**14.51**	**156.91**
XIV	**Other Comprehensive Income net of tax**	-	-	-	-
		53.05	**78.35**	**14.51**	**156.91**
XVI	**Details of equity share capital**				
	Paid up equity share capital	1,323.75	1,323.75	1,323.75	1,323.75
	Face value of equity share capital	10/-	10/-	10/-	10/-
XVII	**Earning per share:**				
	Earning per equity share for continuing operations				
	(1) Basic earnings (loss) per share from continuing operations	0.40	0.59	0.11	1.19
	(2) Diluted earnings (loss) per share from continuing operations	0.40	0.59	0.11	1.19
	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	0.40	0.59	0.11	1.19
	(2) Diluted earnings (loss) per share from continuing and discontinued operations	0.40	0.59	0.11	1.19

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 08/08/2026

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, SM GOLD LIMITED

S. M. GOLD LIMITED AHMEDABAD

Priyank S. Shah
(Director & CFO)
DIN : 07878194

Place: Ahmedabad
Date: 08/08/2026

SHAH KARIA & ASSOCIATES
Chartered Accountants

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

Review Report To
The Board of Directors
SM Gold Limited

1. We have reviewed the accompanying statement of unaudited financial results of **SM Gold Limited** (the "Company") for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Shah Karia & Associates**
Chartered Accountants
ICAI Firm Registration No.: 131546W

Priyank Shah

Priyank Shah
Partner
Membership No.: 118627
UDIN : **26118627NPIDXG7401**

SHAH KARIA & ASSOCIATES CHARTERED ACCOUNTANTS AHMEDABAD

Date: 8th August , 2026.
Place: Ahmedabad

801, Iconic Shyamal, Opp City Gold, Shyamal Cross Roads, Satellite, Ahmedabad 380015.
E-mail – shahkaria.ca@gmail.com, auditors.shahkaria@gmail.com