



LAXMI GOLDORNA HOUSE LIMITED

CIN : L36911GJ2010PLC059127

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex, Bandra (East),
Mumbai-400051

Date: 15-02-2024

Dear Sir/Madam,

Subject: Outcome of Board Meeting

Errata to the Outcome of Board Meeting held today i.e., Wednesday, 14th February, 2024.

Ref. No.: - Symbol: LGHL, ISIN: INE258Y01016

In continuance of outcome of board meeting dated 14th February 2024, where in we have submitted the unaudited standalone financial results for the quarter and year to date as on 31st December 2023, this is to inform that there were some clerical and / or arithmetic errors in the earlier submission done by us with respect to Other expenses, Employee benefit expense current tax resulting in decrease in profit and other calculations, Hence we hereby resubmit the unaudited standalone financial results for the quarter and year to date as on 31st December 2023 with corrected details.

Audit Committee and board of directors have reviewed the same at their meeting held on today i.e. 15th February 2024 which were called on urgent basis and meeting commenced at 06:30 PM and concluded at 08.55 PM

You are requested to take the above on your records.

Thanking You,
For, Laxmi Goldorna House Limited

Jayesh Chinubhai Shah
Managing Director
DIN: 02479665

Regd. Office:

Laxmi House, Opp Bandharano Khancho, M.G. Haveli Road, Manekchowk, Ahmedabad - 380001, Gujarat.

E: cs@laxmilifestyle.co.in | cs.laxmigoold@gmail.com | laxmigroup56@gmail.com

W: www.laxmilifestyle.co.in | Ph: **+91 84888 09999** | **+91 98980 33044**

BHAGAT & CO.
Chartered Accountants

24 Laxmi Chambers, Navjeevan Press Road, Nr. Old High Court, Income Tax, Ahmedabad – 380014
Email id: bhagatco2015@gmail.com, Tel. 079/48988866, Mob: 9998040610

To,
The Board of Directors
Laxmi Goldorna House Limited
Laxmi House, Opp. Bandharano Khacho,
M.G Haveli Road, Manek Chowk Ahmedabad

Sub.: Limited Review Report Ref.: Unaudited Financial Results for the quarter and nine month ended on 31.12.2023

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **S. M. GOLD LIMITED ("the Company")** for the quarter ended on **December 31st, 2023**. 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 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.

Note. With effect from 10.11.2023 the company has migrated from SME exchange to Main Board. So, the accounts of the company have been prepared following Ind-AS, considering change in the policy of the revenue recognition. The effect of the same has been given in the unaudited financial result of the company for the 3rd quarter and nine months ended on 31st December, 2023.



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.

Place: Ahmedabad
Date: 14/02/2024

UDIN: 24052725BKCORW7165

For, BHAGAT & CO.
Chartered Accountants
FRN.: 127250W



Shankar Prasad Bhagat
Partner

Membership No.: 052725



LAXMI GOLDORNA HOUSE LIMITED

CIN NO.: L36911GJ2010PLC059127

Unaudited Financial Results (Standalone) for the quarter and nine months ended December 31, 2023

(Rs. in Lakhs)

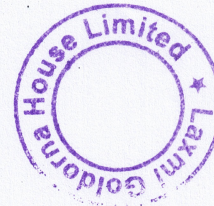
Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	2694.77	2132.04	1836.70	7465.20	7061.90	9302.56
II.	Other Income	0.08	0.00	0.00	0.00	0.07	03.06
III.	Total Income (I + II)	2694.85	2132.04	1836.70	7465.20	7061.98	9305.61
IV.	Expenses:	0.00	0.00	0.00	0.00	0.00	0.00
	Cost of Materials Consumed	2461.79	2091.72	2303.81	7825.77	7210.35	7378.27
	Purchases of Stock-in-Trade	-464.20	-207.66	-571.68	-1487.00	-580.17	185.20
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	89.50	77.18	01.37	104.50	04.36	212.88
	Employee benefits expense	26.96	27.35	18.88	85.17	74.45	227.35
	Finance costs	03.01	06.04	0.00	09.54	07.37	17.16
	Depreciation and amortisation expense	117.06	29.45	20.97	171.10	87.80	889.69
	Other expenses	2234.11	2024.07	1773.35	6709.08	6804.14	8910.55
	Total expenses (IV)	460.74	107.97	63.35	756.12	257.83	395.07
V.	Profit before Exceptional Items and tax (III - IV)	112.66	298.89	0.00	427.75	0.00	54.92
VI.	Exceptional Items	573.40	406.86	63.35	1183.87	257.83	449.99
VII.	Profit before Tax (V-VI)	353.56	0.00	0.00	353.56	0.00	15.71
VIII.	Tax expense:	353.56	0.00	0.00	353.56	0.00	14.06
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	01.66
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
	(3) MAT Credit Entitlement	219.84	406.86	63.35	830.30	257.83	434.27
IX	Profit for the period (VII-VIII)	-	-	-	-	-	-
X	Other Comprehensive Income/(Expense) (Net of Tax)	-	-	-	-	-	-
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Remeasurement of the net defined benefit liability/asset net	-	-	-	-	-	-
	Fair Value changes on investment, Net	-	-	-	-	-	-
	Item that will be reclassified subsequently to profit and loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of tax	219.84	406.86	63.35	830.30	257.83	434.27
XI	Total Comprehensive Income / (Expenses) (after Tax) (IX+X)	219.84	406.86	63.35	830.30	257.83	434.27
XII	Paid up Equity Share Capital (Face value of Rs. 10/- per share)	2,08,71,900.00	2,08,71,900.00	2,08,71,900.00	2,08,71,900.00	2,08,71,900.00	2,08,71,900.00
XIII	Earnings per equity share:	1.05	1.95	0.30	3.98	1.24	2.08
	(1) Basic	1.05	1.95	0.30	3.98	1.24	2.08
	(2) Diluted						

NOTES:

- 1 The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 14th February 2024. (some clerical and / or arithmetic errors the Audit Committee and Board meeting has been called on 15th February on urgent basis and results with corrected details have been approved)
- 2 In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above results.
- 3 The Company operates in a multi segment i.e. Jewellery and Real-Estate.
- 4 The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.
- 5 The Financial results have been prepared in accordance with the Indian Accounting Standard (referred to as "IND AS") prescribed under section 133 of the companies act, 2013 read with Companies (Indian Accounting Standard) Rules as amended from time to time.
- 6 Reconciliation of results between previous Indian GAAP and IND AS as required by para 24 of IND AS 101 "First time adoption of Indian accounting standard" are as follows:

(Rupees in actuals)

Particulars	31-03-2022	31-12-2022	31-03-2023	30-06-2023	30-09-2023
Profit as per GAAP	334652	7476	0	0	0
Change in sales	250429579.6	242825266.8	321498215.2	105169840.2	115006078.2
Change in inventory	-224827598	-217290187	-287519777	-92322702	-100553663
Profit as per IND AS	25936634	25542555	33978438	12847138	14452415



For Laxmi Goldorna House Limited

Mr. Jayesh Chinubhai Shah
Managing Director
DIN: 02479665

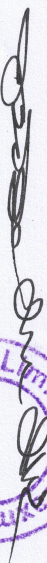
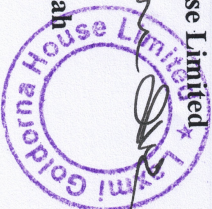
Place: Ahmedabad
Date: 15/02/2024

Reporting of Segment wise Revenue, Results along with the quarterly results

in Lakhs)

Particulars	3 months ended	Previous 3 months	Corresponding 3	Year to	Year to	Previous
	(31/12/2023)	ended (30/09/2023)	months ended in the previous year (31/12/2022)	date figures for current period ended (31/12/2023)	date figures for the previous year ended (31/12/2022)	accounting year ended (31/03/2023)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited/
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Segment – Gold and Jewellery	1509.24	981.98	1198.94	4077.91	4633.65	6087.58
(b) Segment – Real Estate	1185.54	1150.06	637.75	3387.29	2428.25	3214.98
(c) Unallocated Total	0	0	0	0	0	0
Less: Inter Segment Revenue	0	0	0	0	0	0
Net sales/Income From Operations	2694.77	2132.04	1836.70	7465.20	7061.90	9302.56
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#						
(a) Segment – Gold and Jewellery	42.83	-9.83	10.35	119.26	67.53	148.24
(b) Segment – Real Estate	444.65	144.94	70.39	718.71	259.69	345.82
(c) Unallocated	0	0	0	0	0	0
Total	487.48	135.10	80.74	837.97	327.22	494.06
Less: i) Interest**	26.74	27.13	17.39	81.85	69.38	98.99
ii) Other Un-allocable Expenditure net off						
(iii) Un-allocable income						
Total Profit Before Tax	460.74	107.96	63.34	756.12	257.83	395.07
3. Capital Employed						
(Segment assets – Segment Liabilities)						
(a) Segment – Gold and Jewellery		3207.61				2189.32
(b) Segment – Real Estate		2.55				995.13
Unallocated						
Total		3210.16				3184.45

For Laxmi Goldorna House Limited

Mr. Jayesh Chinnubhai Shah
Managing Director
DIN: 02479665