



# LAXMI GOLDORNA HOUSE LIMITED

CIN : L36911GJ2010PLC059127

**Date: 14-02-2024**

To,  
The Manager  
Listing Department,  
**National Stock Exchange of India Limited**  
Exchange Plaza, Plot no. C/1, G Block,  
Bandra-Kurla Complex, Bandra (East)  
Mumbai - 400051

**Subject: Submission of Unaudited Financial Result for Quarter ended and year to date as at 31st December, 2023 pursuant regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

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

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we hereby submit the Unaudited Financial Result for the Quarter ended and year to date as at 31st December, 2023 and Limited review Report thereon received from Statutory Auditor, which is approved by the Audit Committee and Board of Directors at their meeting held on 14<sup>th</sup> February 2024.

The above is for your kind information and record.

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.

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**BHAGAT & CO.**  
**Chartered Accountants**

24 Laxmi Chambers, Navjeevan Press Road, Nr. Old High Court, Income Tax, Ahmedabad – 380014  
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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 31<sup>st</sup>, 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 3<sup>rd</sup> quarter and nine months ended on 31<sup>st</sup> December, 2023.

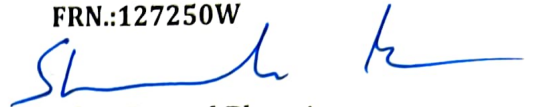


Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information 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

Sr. No.	Particulars	Quarter Ended					Year ended 31-03-2023	
		31-12-2023		30-09-2023		31-12-2022		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited		Unaudited
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.	<b>Total Income (I + II)</b>	<b>2694.85</b>	<b>2132.04</b>	<b>1836.70</b>	<b>7465.20</b>	<b>7061.98</b>	<b>9305.61</b>	
IV.	<b>Expenses:</b>							
	Cost of Materials Consumed	-	-	-	-	-	-	
	Purchases of Stock-in-Trade	2551.28	2168.89	2303.81	7915.26	7210.35	7378.27	
	Changes in inventories of finished goods work-in-progress and Stock-in-	-464.20	-208.08	-571.68	-1487.69	-580.17	185.20	
	Employee benefits expense	-	-	01.37	15.00	04.36	212.88	
	Finance costs	26.96	27.35	18.88	85.17	74.45	227.35	
	Depreciation and amortisation expense	03.01	06.04	-	09.54	07.37	17.16	
	Other expenses	117.06	29.45	20.97	171.10	87.80	889.69	
	<b>Total expenses (IV)</b>	<b>2234.11</b>	<b>2023.65</b>	<b>1773.35</b>	<b>6708.39</b>	<b>6804.14</b>	<b>8910.55</b>	
V.	<b>Profit before Exceptional Items and tax (III - IV)</b>	<b>460.74</b>	<b>108.40</b>	<b>63.35</b>	<b>756.81</b>	<b>257.83</b>	<b>395.07</b>	
VI.	Exceptional Items	112.66	298.89	-	427.75	-	54.92	
VII.	<b>Profit before Tax (V-VI)</b>	<b>573.40</b>	<b>407.29</b>	<b>63.35</b>	<b>1184.56</b>	<b>257.83</b>	<b>449.99</b>	
VIII.	<b>Tax expense:</b>							
	(1) Current tax	-	-	-	-	-	15.71	
	(2) Deferred tax	-	-	-	-	-	14.06	
	(3) MAT Credit Entitlement	-	-	-	-	-	01.66	
IX.	<b>Profit for the period (VII-VIII)</b>	<b>573.40</b>	<b>407.29</b>	<b>63.35</b>	<b>1184.56</b>	<b>257.83</b>	<b>434.27</b>	
X	<b>Other Comprehensive Income/(Expense) (Net of Tax)</b>							
	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	-	-	-	-	-	-	
	<b>Total Other Comprehensive Income, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
XI.	<b>Total Comprehensive Income / (Expenses) (after Tax) (IX+X)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
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.	<b>Earnings per equity share:</b>							
	(1) Basic	2.75	1.95	0.30	5.68	1.24	2.08	
	(2) Diluted	2.75	1.95	0.30	5.68	1.24	2.08	

## NOTES:

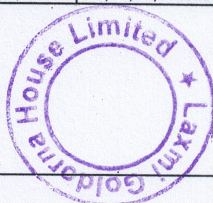
- The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 14th February 2024.
- In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above results.
- The Company operates in a multi segment i.e. Jewellery and Real-Estate.
- The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.
- 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.
- 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 at actuals)

Particulars	3/31/2022	12/31/2022	3/31/2023	6/30/2023	9/30/2023
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	-287519776.9	-92322702.3	-100553662.8
Profit as per IND AS	25936633.8	25542555.47	33978438.31	1,28,47,137.90	1,44,52,415.36

Place: Ahmedabad  
Date: 14-02-2024

[For Laxmi Goldorna House Limited



*(Signature)*

Mr. Jayesh Chinubhai Shah  
Managing Director  
DIN: 02479665

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

(Rs in Lakhs)

Particulars	3 months ended (31/12/2023)	Previous 3 months ended (30/09/2023)	Corresponding 3 months ended in the previous year (31/12/2022)	Year to date figures for current period ended (31/12/2023)	Year to date figures for the previous year ended (31/12/2022)	Previous 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						
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	133.43
(b) Segment – Real Estate	444.65	44.94	70.39	722.67	259.69	345.82
(c) Unallocated	0	0	0	0	0	0
Total	487.48	35.10	80.74	841.94	327.22	479.25

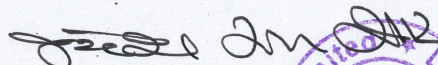
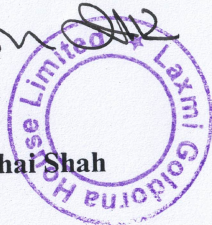
Less: i) Interest**	26.74	27.13	17.39	81.85	69.38	9.90
ii) Other Un-allocable Expenditure net off						
(iii) Un-allocable income						
Total Profit Before Tax						
Total	460.74	7.96	63.34	760.08	257.83	380.25

\*strike off whichever is not applicable

# Profit/loss before tax and after interest in case of segments having operations which are primarily of financial nature.

\*\* Other than the interest pertaining to the segments having operations which are primarily of financial nature.

**For Laxmi Goldorna House Limited**

**Mr. Jayesh Chinubhai Shah**  
**Managing Director**  
**DIN: 02479665**