



SKY GOLD
— Limited —

Date: November 19, 2021

To,
The Manager
Bombay Stock Exchange Limited,
1st Floor, P.J. Towers, Dalal Street,
Mumbai – 400 001
Scrip Code: 541967

Ref: Outcome of Board Meeting held on November 12, 2021.

Subject: Revision in the outcome of the Board Meeting held on November 12, 2021

Dear Sir/Madam,

With reference to the captioned subject, please note that due to an inadvertent error on our part, we have missed to upload the Limited Review Report (LRR) along with the Financial Results uploaded on the Stock Exchange pursuant to the Board Meeting held on November 12, 2021 for the half year ended 2021.

As a result, we are hereby uploading the revised Financial Results and Outcome of the Board Meeting as a complete disclosure of the SEBI (LODR) Regulations requirements for your reference and records.

Kindly take the above on record.

For Sky Gold Limited,

Darshan Ramesh Chauhan

DIN: 02138075

Address: Flat No 2301/2302 A wing
Sarvodaya Height Sarvodaya Nagar
Jain Mandir Road Mulund (West),
Mumbai – 400 080

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Tel : +91 22 6691 9399 • Order Dep: +91 9320 9292 99

Corporate Office : 267-271, Kanak Chambers, Office No.12A,13,14, 15th Floor, Opp. Adarsh Hotel, Kalbadevi Road, Mumbai - 400 002.
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CIN NO.: - L36911MH2008PLC181989

SKY GOLD LTD
CIN : L36911MH2008PLC181989
Statement of Unaudited Financial Results as on 30th September 2021

Sn	Particulars	As at 30.09.2021	As at 31.03.2021	As at 30.09.2020
		Unaudited	Audited	Unaudited
A. EQUITY AND LIABILITIES				
1	Shareholders' Funds			
(a)	Share Capital	537.19	537.19	537.19
(b)	Reserves and Surplus	5,688.61	4,689.71	4,460.99
(c)	Money Received Against Share Warrants			
	Sub-total - Shareholders' funds	6,225.80	5,226.90	4,998.18
2	Share Application money pending allotment	-	-	-
3	Non Current Liabilities			
(a)	Long Term Borrowings	621.34	718.20	-
(b)	Deferred Tax Liabilities	-	-	-
(c)	Long Term Provisions	45.34	45.34	38.71
	Sub-total - Non-current liabilities	666.68	763.54	38.71
3	Current Liabilities			
(a)	Short Term Borrowings	6,684.83	6,607.11	6,220.85
(b)	Trade Payables			
	(i)Total outstanding dues of micro enterprises and samll enterprises	-	-	-
	(ii)Total outstanding dues of creditors other than micro and small enterprises	95.93	7.74	159.77
(c)	Other Current Liabilities	498.80	16.66	18.07
(d)	Short Term Provisions	46.17	7.10	57.48
	Sub-total - Current liabilities	7,325.74	6,638.61	6,456.17
	TOTAL - EQUITY AND LIABILITIES	14,218.22	12,629.05	11,493.06
B ASSETS				
1	Non Current Assets			
(a)	Property, Plant & Equipment			
	(i)Tangible Assets	486.69	505.39	273.41
	(ii)Intangible Assets	-	-	-
	(iii)Capital Work in Progress	-	-	-
	(iv)Intangible Assets under development	-	-	-
	Total Fixed Assets	486.69	505.39	273.41
(b)	Non Current Investments	2,686.66	2,523.37	2,642.53
(c)	Deferred tax Assets (Net)	9.31	26.20	19.43
(d)	Long Term Loans and Advances	-	-	-
(e)	Other Non Current Assets	-	-	-
	Sub-total -Non-Current Assets	3,182.66	3,054.96	2,935.37
2)	Current Assets			
(a)	Current Investments			
(b)	Inventories,	6,578.41	6,831.05	3,698.31
(c)	Trade Receivables	3,837.86	2,343.85	4,313.80
(d)	Cash & Cash Equivalent	296.32	41.00	275.18
(e)	Short Term Loans and Advances	17.16	14.30	14.20
(f)	Other Current Assets	305.80	343.89	256.19
	Sub-total - Current assets	11,035.55	9,574.09	8,557.69
	TOTAL - ASSETS	14,218.22	12,629.05	11,493.06

For SKY GOLD LIMITED


Director

For SKY GOLD LIMITED


Director



SKY GOLD LTD
CIN : L36911MH2008PLC181989

Statement of Unaudited Financial Results for the Half year ended 30th September 2021.

Sr.	Particulars	6 months ended	6 months ended	6 months ended	Year ended
		30.09.2021	31.03.2021	30.09.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
1	Revenue From Operations				
(a)	Revenue From Operations (Net of taxes)	28,348.16	52,622.01	26,932.06	79,554.07
(b)	Other Income	1,117.43	213.49	22.41	235.91
	Total Revenue From Operations (net)	29,465.59	52,835.50	26,954.47	79,789.98
2	Expenses				
(a)	Cost of Material Consumed	28,347.58	53,406.96	26,676.76	80,083.72
(b)	Purchase of Stock in Trade			-	-
(c)	Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	-830.94	-2,302.32	-583.72	-2,886.04
(d)	Employee Benefits Expenses	123.23	136.04	79.41	215.45
(e)	Finance Cost	375.27	330.80	308.06	638.86
(f)	Depreciation and Amortisation Expenses	35.32	26.08	17.99	44.07
(g)	Other Expenses	186.73	969.07	119.10	1,088.17
	Total Expenses	28,237.18	52,566.63	26,617.60	79,184.23
3	Profit/(Loss) before Exceptional, Extraordinary items & Tax	1,228.41	268.87	336.87	605.74
4	Exceptional items			-	-
5	Profit/(Loss) before Extraordinary items & Tax	1,228.41	268.87	336.87	605.74
6	Extraordinary Items / Extra ordinary Items			-	-
7	Profit before Tax	1,228.41	268.87	336.87	605.74
8	Tax expense				
	Current Tax	212.63	46.91	85.10	132.01
	Deferred Tax	16.88	-6.77	-0.74	-7.51
	Tax adjustment of previous years			-	-
	Total Tax Expense	229.51	40.14	84.36	124.50
9	Profit/(Loss) for the period from Continuing Operation	998.90	228.73	252.51	481.25
10	Profit/(Loss) for the period from Discontinuing Operation	-	-	-	-
11	Profit/(Loss) for the period	998.90	228.73	252.51	481.25
12	Details of Equity Share Capital				
	Paid up equity share capital (Face value of Rs. 10/- each)				537.19
	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				4,689.71
13	Earnings Per Equity Share (before extraordinary items) (of Rs. 10/- each) (not annualised) (before and after extraordinary items)				
(a)	Basic	18.59	4.26	4.70	8.96
(b)	Diluted	18.59	4.26	4.70	8.96
	See accompanying note to Financial Results				

For SKY GOLD LIMITED


Director

For SKY GOLD LIMITED


Director



SKY GOLD LTD
CIN : L36911MH2008PLC181989
Statement of Cash Flows for the half year ended 30th September 2021.

PARTICULARS		30.09.2021	30.09.2020
		Rs	Rs
		Unaudited	Unaudited
I)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before Tax	1,228.41	336.87
	Adjustment for Non-Cash and Non-operating Items		
Add:	Depreciation	35.32	17.99
	Loss on sale of Asset	-	0.07
	Interest Expense	342.70	307.58
Less:	Interest Income	-0.52	-0.41
	Rent Income	-	-2.40
	Gain on sale of Investments	-1,015.54	-
	Dividend Received	-17.29	-2.70
	Operating profits before working capital changes	573.07	657.00
	Changes in Working Capital & Operating Assets & liabilities		
	Increase/(Decrease) in Trade Payables	88.19	55.37
	Increase/(Decrease) in Other Current Liabilities	482.14	-73.62
	Increase/(Decrease) in Short Term Provisions	3.67	0.04
	(Increase)/Decrease in Short Term Loans & Advances	-2.86	-2.48
	(Increase)/Decrease in Inventories	252.64	-306.53
	(Increase)/Decrease in Trade Receivables	-1,494.01	345.60
	(Increase)/Decrease in Other Current Assets	24.64	38.30
	Cash generated from operations	-72.52	713.68
	Less: Taxes Paid	-163.77	-92.80
	Net Cash Flows From Operating Activities	-236.30	620.87
II)	CASH FLOW FROM INVESTING ACTIVITIES		
	Dividend	17.29	2.70
	Interest Income	0.52	0.41
	Rent Income	-	2.40
	Net Proceeds from (Purchase)/Sale of Fixed assets	-16.62	-22.24
	Net Proceeds from (Purchase)/Sale of Investments	852.26	-423.35
	Net Proceeds from (Purchase)/Sale of Bank Deposits	27.59	-0.38
	NET CASH FLOW FROM INVESTING ACTIVITIES	881.04	-440.46
III)	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds received from Term Loan	-96.86	-
	Interest Expenses	-342.70	-307.58
	Short term Borrowings received (Net)	77.72	363.96
	NET CASH FLOW FROM FINANCING ACTIVITIES	-361.84	56.38
	NET INCREASE / (DECREASE) IN CASH	282.91	236.81
Add:	Cash & Cash Equivalent at the beginning of the year		
	Cash on Hand	6.63	9.00
	Bank Balance	6.79	2.14
		13.42	11.14
Less:	Cash & Cash Equivalent at the end of the year		
	Cash on Hand	4.72	6.24
	Bank Balance	291.60	241.71
		296.32	247.95
	NET INCREASE / (DECREASE) IN CASH	282.91	236.81
	RECONCILIATION OF CASH AND CASH EQUIVALENTS WITH BALANCE SHEET		
a)	Cash and cash equivalents as per Balance Sheet	296.32	275.18
b) Less:	Deposit with Banks with original maturity more than 3 months	-	27.24
c)	Cash and cash equivalents at the end of the year as per cash flow	296.32	247.94

For SKY GOLD LIMITED


Director

For SKY GOLD LIMITED


Director



SKY GOLD LIMITED
(Previously known as SKY GOLD PVT. LTD)

CIN: L36911MH2008PLC181989

Notes to Financial Results:


1. The above un-audited standalone financial results of the company were reviewed and recommended by the audit committee on 12th November, 2021 and subsequently approved by the Board of Directors at its meeting held on the 12th November, 2021. The review report has been filed with stock exchange and is available on the Company's website.
2. The figures for the half year ended 31st March, 2021 are balancing figures between audited figures of full financial year and unaudited year to date figures up to the half year ended 30th September 2020, which were subject to Limited Review.
3. The financial results for the half-year ended 30th September, 2021 have been subjected to Limited Review by statutory auditors of the company and the statutory auditor has issued unqualified report on unaudited financial results.
4. The Company is engaged in the business of Gold Jewellery manufacturing. There is no separate reportable segment in terms of Accounting Standards-17.
5. There are no Investors complaint pending as on 30th September, 2021.
6. Previous periods' figures have been regrouped / reclassified where required to make them compatible with the figures of current periods.

**For and on behalf of the board,
For Sky Gold Limited**


Mangesh Chauhan
Director
DIN: 02138048



For SKY GOLD LIMITED


Director
Darshan Chauhan
Director
Din: 02138075

Place: Mumbai
Date: 12th November, 2021

Limited Review Report on Six Monthly and Year to Date Unaudited Standalone Financial Results of Sky Gold Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Sky Gold Limited

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Sky Gold Limited ('the Company') for the six months ended 30th September 2021, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.


This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We have conducted our review in accordance with the Standard on Review Engagement (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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statements of Unaudited Financial Results prepared in accordance with applicable accounting standards notified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized 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.

UDIN: 21152425AAAIFI7836

For V J SHAH & Co.
Chartered Accountants
Firm's Registration No: 109823W


(Nirav M. Malde)
Partner
Membership No.152425

Place: Mumbai
Date:12.11.2021