Date: - 04-04-2026

To,
The General Manager- Listing
The Corporate Relation Department,
BSE Limited
PJ Tower, 25th Floor, Dalal Street,
Mumbai-400 001.

Dear Sir/ Madam,

Sub: Confirmation pertaining to Non-Applicability of Initial Disclosure to be made by an Entity as a Large Corporate

Ref: S.M. Gold Limited (Scrip Code: 542034)

Ref: 1. SEBI Circular SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018;
2. SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021 (updated as on April 13, 2022);
3. BSE Circular No. LIST/COMP/05/2019-20 dated April 11, 2019;
4. BSE Circular No. LIST/COMP/59/2019-20 dated March 3, 2020;
5. BSE Notice No. 20220427-2 dated April 27, 2022.

With reference to above captioned subject matter and Circulars of SEBI and BSE Limited in respect of fund raising by Issuance of Debt Securities by Large Corporate; we hereby confirm that the Company does not fall under the category of "Large Corporate" as per the criteria provided in the said circular as on 31st March, 2026.

Hence there is no requirement for filing of Initial Disclosure in "Annexure A" as per Notices/Circulars issued by BSE and in "Annexure XII A" to the said operational circular dated August 10, 2021 (updated as on April 13, 2022) for the financial year ended 31.03.2026.

We request you to kindly take the above information on your records.
Thanking you

Yours Faithfully

For, S. M. Gold Limited

SHAH PULKITKUMAR SURESHBHAI
Digitally signed by SHAH PULKITKUMAR SURESHBHAI
Date: 2026.04.04 12:52:34 +05'30'

Pulkitkumar Sureshbhai Shah
Managing Director
(DIN: 07878190)

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