

Date: 30.05.2024

To,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street, Fort,
Mumbai-400001

Scrip Code: 504028

Subject: Outcome of the Board Meeting held on 30th May, 2024

Respected Sir/Madam,

Pursuant to Regulation 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; it is hereby informed that the Board of Directors, today at their meeting, inter-alia transacted the following:

1. Considered and approved Audited Financial Results of the Company for the quarter and year ended as on March 31, 2024 and took on record the Audit Report given by Statutory Auditor of the Company in this behalf. A copy of same is enclosed herewith as **Annexure - A**.
2. Declaration regarding unmodified opinion on the Audited Financial Results is attached as **Annexure - B**.

The meeting started at 6:30 P.M. and ended at 7:25 P.M.

Please take the above on records and oblige.

For **GEE LIMITED**

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AGARWAL Date: 2024.05.30
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Shankar Lal Agarwal
Whole-Time Director
DIN: 01205377

ANNEXURE - B

Date: 30.05.2024

To,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street, Fort,
Mumbai-400001

Scrip Code: 504028

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

Dear Sir/Madam,

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, we hereby declare that M/s. R. DOKANIA & CO., Chartered Accountants, Statutory Auditors of the Company have expressed an unmodified opinion in respect of financial results for the quarter and financial year ended on March 31, 2024.

Please take the above on records and oblige.

For **GEE LIMITED**

SHANKAR LAL AGARWAL
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Date: 2024.05.30
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Shankar Lal Agarwal
Whole-Time Director
DIN: 01205377



<p style="text-align: center;">GEE LIMITED CIN : L99999MH1960PLC011879 Registered office : Plot No. E-1, Road No. Wagle Ind. Estate, Thane - 400 604 Email : shares@geelimited.com Tel : 02522-280358, Fax : 02522-281199</p>						
Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2024						
Rs. in Lakhs (except earnings per share)						
S.No	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	Year Ended
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Audited	Unaudited	Audited	Audited	Audited
	Income					
I.	Revenue from operations	9,190.59	8,461.26	9,955.18	36,914.30	39,566.18
II.	Other income	46.92	5.41	32.90	72.91	133.24
III.	Total income (I+II)	9,237.51	8,466.67	9,988.08	36,987.20	39,699.42
	Expenses					
IV.	Cost of Raw materials consumed	6,926.07	6,572.29	8,314.96	28,955.59	30,615.07
	Purchase of stock in trade	188.21	0.89	41.68	450.76	218.92
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-16.96	-254.35	-479.05	-1,065.11	-165.29
	Employee benefit expense	598.30	467.50	568.25	1,954.55	2,043.29
	Finance costs	179.98	299.81	359.85	816.78	894.70
	Depreciation and amortisation expense	95.97	101.82	107.36	401.00	420.15
	Other Expenses	1,065.37	791.77	1,399.64	3,666.95	4,518.43
	Total Expenses (IV)	9,036.95	7,979.73	10,312.69	35,180.51	38,545.25
V.	Profit / (Loss) before Tax (III-IV)	200.56	486.94	-324.61	1,806.69	1,154.17
VI.	Less:-Exceptional items					
VII.	Profit / (Loss) after Exceptional Item before Tax (V-VI)	200.56	486.94	-324.61	1,806.69	1,154.17
VIII.	Tax Expense					
	Current tax	128.62	122.56	-114.24	532.88	366.51
	Previous Year Tax	0.19	0.00	0.94	0.19	0.94
	Deferred tax	-11.96	0.00	26.44	-11.96	-64.22
		116.86	122.56	-86.86	521.12	303.23
IX.	Profit / (Loss) for the period (VII-VIII)	83.71	364.37	-237.75	1,285.57	850.94
X.	Other Comprehensive Income	-1.07	0.20	18.79	-0.53	19.05
A	Items that will not be reclassified to Profit / (Loss) (net of tax)					
a)	Remeasurement of defined benefit plan	-2.60	0.00	11.18	-2.60	11.18
b)	Equity instrument through Other Comprehensive Income	1.35	0.20	14.01	1.89	14.27
c)	Income tax relating to above items	0.18	0.00	-6.41	0.18	-6.41
XI.	Total Comprehensive Income for the Period/year (IX+X)	82.63	364.57	-218.96	1,285.04	869.99
XII.	Paid-up equity share capital, Equity shares of Rs. 2/- each	519.77	519.77	519.77	519.77	519.77
XIII.	Other Equity excluding Revaluation Reserve				12,610.55	11,321.54
	Earnings per equity share (in Rs.)					
	Basic earnings/(loss) per share	0.32	1.40	-0.91	4.95	3.26
	Diluted earnings (loss) per share	0.32	1.40	-0.91	4.95	3.26
	Details of equity share capital					
<p>For Gee Limited</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Sanwormal L AGARWAL <small>Digitally signed by SANWORMAL AGARWAL Date: 2024.05.30 19:26:12 +05'30'</small></p> <p>Sanwormal Agarwal Managing Director DIN:01007594 Place:Thane Date:30/05/2024</p> </div> <div style="width: 45%;"> <p>SHANKAR LAL AGARWAL <small>Digitally signed by SHANKAR LAL AGARWAL Date: 2024.05.30 19:29:04 +05'30'</small></p> <p>Shankar Lal Agarwal Whole-time Director DIN: 01205377</p> </div> </div>						

GEE LIMITED

CIN : L99999MH1960PLC011879

Registered office : Plot No. E-1, Road No.

Wagle Ind. Estate, Thane - 400 604

Email : shares@geelimited.com

Tel : 02522-280358, Fax : 02522-281199

Notes:

1.These financials have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

2.Results for the quarter & Year ended 31st March 2024 are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate of Affairs

3.In term of IND AS 108, the Company is having single reportable segment i.e "manufacturing of welding consumables, copper coated wires, flux cored wires and welding fluxes".

4.The figures for the quarter ended 31 March 2024and 31 March 2023 are the balancing figures between the audited financial statements for the years ended as on that date and the year to date figures upto the end of third quarter of the respective financial years on which auditors had performed a limited review.

5.Previous year's/period's figures have been regrouped or reclassified wherever necessary

6.The results would be uploaded and available for viewing on the Company's website www.geelimited.com and on the website of BSE Limited.

For Gee Limited

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Sanwarmal Agarwal

Managing Director

DIN:01007594

Place: Thane

Date:30/05/2024

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AGARWAL
Date: 2024.05.30
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Shankar Lal Agarwal

Whole-time Director

DIN: 01205377

GEE LIMITED

CIN : L99999MH1960PLC011879

Reg. Off : Plot No E-1, Road No 7, Wagle Industrial Estate, Thane, MH - 400604.

Statement Of Profit And Loss for the year ended 31st March 2024

	Particulars	Note No	In Lacs	In Lacs
			Year Ended March 2024	Year Ended March 2023
I	Revenue from Operations	30	36,914.30	39,566.18
II	Other Income	31	72.91	133.24
III	Total Income (I + II)		36,987.20	39,699.42
IV	Expenses:			
	Cost of Materials Consumed	32	28,955.59	30,615.07
	Purchase of Stock in Trade	33	450.76	218.92
	Changes in Inventories of Finished goods, Stock in Trade and Work In Progress	34	(1,065.11)	(165.29)
	Employee Benefits Expenses	35	1,954.55	2,043.29
	Finance Costs	36	816.78	894.70
	Depreciation and amortization expense	37	401.00	420.15
	Other Expenses	38	3,666.95	4,518.43
	Total Expenses (IV)		35,180.51	38,545.26
V	Profit before exceptional items & Taxes (III - IV)		1,806.69	1,154.17
VI	Exceptional Items		-	-
VII	Profit Before Tax (V - VI)		1,806.69	1,154.17
VIII	Tax Expense:	39		
	Current Tax		532.88	366.51
	Previous Years Tax		0.19	0.94
	Deferred Tax		(11.96)	(64.22)
	Total Tax Expense		521.12	303.22
IX	Profit after Tax (VII - VIII)		1,285.57	850.94
X	Other Comprehensive Income (Net of tax)			
	(i) Items that will not be reclassified to profit or loss			
	Remeasurement of defined benefit of long term plan		(2.60)	11.18
	Revaluation of Non-Current investment through OCI		1.89	14.27
	(ii) Income tax effect on the above		0.18	(6.41)
	Other Comprehensive Income for the year (net of tax)		(0.53)	19.05
XI	Total Comprehensive Income for the year (VIII + IX)		1,285.04	869.99
XII	Earning Per Equity Share (Face value of Rs. 2/- each)			
	Basic & Diluted	40	4.95	3.26
	Significant accounting policies	1		
	Notes to Accounts	2-57		

Significant Accounting Policies and Notes attached thereto form an integral part of the Financial Statements.

For Gee Limited

SANWARMA
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Sanwarnal Agarwal
Managing Director
DIN:01007594

Place:Thane

Date:30/05/2024

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Shankar Lal Agarwal
Whole-time Director
DIN: 01205377

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SHANKAR LAL
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Date: 2024.05.30
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GEE LIMITED
CIN : L99999MH1960PLC011879
Registered office : Plot No. E-1, Road No.
Wagle Ind. Estate, Thane - 400 604
Email : shares@geelimited.com
Tel : 02522-280358, Fax : 02522-281199

Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2024

Rs. in Lakhs (except earnings per share)

Particulars	As at, March	
	31, 2024	31, 2023
	Audited	Audited
Statement of Assets & Liabilities		
Asset		
Non Current Assets		
Property, Plant and Equipment	8,757.75	5,740.85
Capital work-in-progress	1.00	34.74
Investment Property	2,417.84	2,417.84
Other Intangible Assets	3.97	9.67
Right of Use Assets	5,963.97	6,123.78
Financial Assets		
i) Investments	18.06	16.18
ii) Other financial assets	189.22	193.43
Non Current Tax Assets	144.46	63.99
Other Non-Current Assets	310.03	313.46
Current Asset		
Inventories	8,920.17	8,722.95
Financial Assets		
i) Trade Receivables	5,099.53	7,255.38
ii) Cash and cash Equivalents	36.97	223.38
iii) Bank balance other than above	36.06	24.59
iv) Loans	14.07	18.98
v) Others	30.11	37.13
Current tax assets [Net]	0.00	81.52
Other Current Assets	412.32	683.41
Total Assets	32,355.53	31,961.28
Equity & Liabilities		
Equity		
Equity Share Capital	519.77	519.77
Other Equity	19,909.06	18,780.41
Total Equity	20,428.83	19,300.18
Non-Current Liabilities		
Financial Liabilities		
Borrowings	1,090.00	1,172.56
Other Financial Liabilities		
Provision	39.75	56.04
Deferred Tax Liabilities [Net]	228.49	240.63
Current Liabilities		
Financial Liabilities		
i) Borrowings	7,071.37	7,543.63
ii) Trade Payables		
Total outstanding dues of micro and small enterprises	523.66	667.54
Total outstanding dues of creditors other than micro and small enterprises	1,858.32	1,971.07
iii) Other	524.12	298.89
Other Current Liabilities	405.78	631.76
Provision	67.65	78.97
Current Tax Liabilities [Net]	117.55	0.00
Total Liabilities	11,926.69	12,661.09
Total Equity And Liabilities	32,355.53	31,961.28

For Gee Limited

Sanwarma
L Agarwal

Sanwarma Agarwal
Managing Director
DIN:01007594

Place:Thane
Date:30/05/2024

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Shankar Lal Agarwal
Whole-time Director
DIN: 01205377

GEE LIMITED		
Cash Flow Statement for the year ended 31st March, 2024		
Particulars	Amount in Lacs	
	Year ended	
	March 31, 2024	March 31, 2023
A Cash flows from operating activities:		
Profit before tax	1,806.69	1,154.17
Adjustments for:		
Depreciation and Amortisation expenses	401.00	420.15
Impairment allowances of Doubtful Debts/ Advances	-72.37	209.16
Finance Cost	816.78	894.70
Loss/ (profit) on sale of Property, Plant and Equipment	8.02	10.67
Bad debts written off / (recovered)	146.09	70.79
Sundry Balances written back	(33.68)	(20.75)
Provision for obsolete / Non-moving Inventory	17.50	23.98
Unrealised Foreign Exchange gain (net)	0.00	(2.87)
Dividend Income	-0.29	0.00
Rent Income	(6.00)	(6.00)
Interest Income	(16.69)	(26.06)
Total	1,260.37	1,573.76
Operating profit before working capital changes	3,067.06	2,727.92
Adjustments for:		
[Increase]/Decrease in trade receivables	2,074.50	-1,968.45
[Increase]/Decrease in Inventories	(214.72)	(1,631.40)
[Increase]/ Decrease in Loans	-4.91	20.48
[Increase]/ Decrease in other assets	286.58	889.45
Increase/[Decrease] in trade payables	-226.14	488.36
Increase/[Decrease] in Other Liabilities & Provisions	-64.52	55.91
Total	1,850.78	(2,145.64)
Cash generated from operations	4,917.84	582.28
Direct taxes paid [Net of refunds]	(400.00)	(483.10)
Net cash from operating activities	4,517.84	99.18
B Cash flows from investing activities:		
Purchase of Property, Plant and Equipment	(3,397.71)	(130.14)
Sale of Property, Plant and Equipment	14.65	14.75
Advance for Investment Property	0.00	(51.52)
Redemption/ (Investments) in Fixed deposits / Margin money (net)	(11.47)	-3.28
Dividend Income	0.29	-
Rent Income	6.00	6.00
Interest Income	15.75	26.16
Net cash used in investing activities	(3,372.49)	(138.03)
C Cash flows from financing activities:		
Proceeds from Long Term Borrowings	-	-
Repayment of Long Term Borrowings	(82.56)	(62.15)
Proceeds/ (Repayment) of Short Term Borrowings (net)	-472.26	1,083.74
Interest paid	(776.94)	(844.59)
Net cash used in financing activities	-1,331.76	177.00
Net increase in cash and cash equivalents	-186.41	138.15
Cash and cash equivalents at the beginning of the year	223.38	85.23
Cash and cash equivalents at the end of the year	36.97	223.38
Notes to the Cash Flow Statement		
1 Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (IND AS 7).		
2 Figures in bracket indicates outflows.		
3 Previous year's figures have been restated and regrouped wherever necessary.		
4 Cash and cash equivalents comprise of:		
	As at	
	March 31, 2024	March 31, 2023
a Cash on Hand	9.91	4.56
b Cheques in Hand	-	106.55
c Balances with Banks	27.06	112.27
Total	36.97	223.38
# As per IND AS-7, the Company is required to provide disclosures that enable user's of financial statements to evaluate changes in Liabilities arising from financing activities, including both changes arising from cash flows and non cash changes. The Company did not have any material impact of the statement of cash flows therefore reconciliation has not been given.		
Significant Accounting Policies		
1		
Notes to Accounts		
Significant Accounting Policies and Notes attached thereto form an integral part of the Financial Statements		
For Gee Limited		
SANWARMA <small>Digitally signed by SANWARMA, AGARWAL, L AGARWAL Date: 2024.05.30 19:27:37 +05'30'</small> Sanwarmal Agarwal Managing Director DIN:01007594 Place:Thane Date: 30-05-2024	SHANKAR <small>Digitally signed by SHANKAR LAL AGARWAL Date: 2024.05.30 19:30:24 +05'30'</small> Shankar Lal Agarwal Whole-time Director DIN: 01205377	



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF FINANCIAL RESULTS OF GEE LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

**TO THE BOARD OF DIRECTORS
OF GEE LIMITED**

Report on the Audit of Financial Results

Opinion

We have audited the accompanying statement of annual financial results of **GEE LIMITED** (hereinafter referred to as the "Company"), for the year ended March 31, 2024 (the "Statement"), and the statement of assets and liabilities and statement of cash flows as at and for the year ended on that date (together referred to as 'financial results'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and;
- b) gives a true and fair view in conformity with recognition and measurement principles laid down in the applicable Indian Accounting Standard ("IND AS") prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued there under and other accounting principles generally accepted in India, of the comprehensive income and other financial information of the Company for the year ended March 31, 2024, statement of assets and liabilities as at March 31, 2024 and the statement of cash flows for the year ended on that date.

Basis for Opinion

- a) We conducted our audit of the annual financial result in accordance with the standards on Auditing ("SAs") Specified under section 143(10) of the act. Our responsibilities under those SAs are further described in the auditors' responsibilities for the audit of the annual financial results section of our report. We are independent of the company in accordance with the code of ethics issued by the institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are

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relevant to our audit of the annual financial results under the provision of the act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Opinion.

Emphasis of Matter

We draw attention that a petition was filed in NCLT, Mumbai Bench by Mr. Om Prakash Agarwal, Umesh Ramkishan Agarwal and Mrs. Payal Agarwal, the whole time directors vide case no. CP/306(MB) 2023 of oppression and mismanagement against the Company, as the consequence of this petition the Ld. Judge has postponed the holding of Annual General meeting for adoption of annual audited financial statement and refer the matter to Hon'ble The Chief Justice (Retd.) , Shri Ramesh Deokinandan Dhanuka for mediation by his order dated 21.12.2023. After providing sufficient time to both the parties to settle the internal family disputes and come to a mutual settlement between them but the same was failed.

Further, by way of the said order, the Tribunal has dismissed and disposed of the Company Application being CA No.92 of 2024 filed by the Petitioners. Further, the Tribunal reserved Company Application being CA No.504 of 2023 for orders and have directed to list the matter on 21st June, 2024.

In relation to the petition filed against the company before the National Company Law Tribunal, Mumbai Bench ("Tribunal"), alleging acts of oppression and mismanagement in the Company, the NCLT has, partly allowed the Company Application being CA No. 90 of 2024 filed by the Petitioners therein thereby appointing Mr. Pradip Kumar Das, Retired Banker, as a non-executive Chairman of the Board of Directors of the Company. Further Annual general meeting of the Company for Financial year 2022-2023 was held and successfully conducted under the Chairmanship of Mr. Pradip Kumar Das on 12th April, 2024.

Our audit opinion is not modified with respect to this matter.

Managements and Board of Directors' Responsibilities for the annual Financial Statements

These annual results have been prepared on the basis of the annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of the annual financial result that give a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the recognition and measurement principle laid down in Indian Accounting Standards prescribed under section 133 of 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. This responsibility also included maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding of the assets of the company and preventing and detecting frauds and other regularities; selection and applications of appropriate accounting policies; making

judgements and estimated that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively of ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual Financial Results, the management and Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.

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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The annual financial results include the results for the quarter ended 31st March, 2024 and the corresponding quarter ended in the previous year being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the end of the 3rd Quarter of the relevant financial year which were subjected to limited review by us.

For **R. Dokania & Co.**
Chartered Accountants
Firm Regd. No.-322739E

SANDEEP Digitally signed by
AGARWAL SANDEEP AGARWAL
Date: 2024.05.30
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Sandeep Agarwal
Partner
Memb. No.: -064912
UDIN: 24064912BKDFMY3350

Place: Kolkata
Date: May 30, 2024