

Date: September 11, 2024

To,
The Listing Department
BSE Limited,
P. J. Towers, Dalal Street,
Mumbai – 400 001

BSE Scrip code: 513337

Sub: Submission of Standalone Limited Review Report and Revised Consolidated Financials for the quarter ended June 2024

Dear Sir/Madam,

We refer to the query raised by your esteemed office regarding the filing of the Standalone Limited Review Report (LRR) and the revised Consolidated Financial Statement. In response, we hereby submit the following:

1. **Revised Consolidated Financial Statement** for the quarter ended June 30, 2024.
2. **Statement Limited Review Report** for the same period.
3. **Date of the Board Meeting** held on 31st August, 2024, where the revised consolidated financials were approved.

You are requested to take the same on your record.

For GUJARAT TOOLROOM LIMITED

AVCHALBHAI HEMTABHAI CHAUDHARY
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AVCHALBHAI HEMTABHAI
CHAUDHARY
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Avchalbhai Hemtabhai Choudhary
Director
(DIN: 10049028)

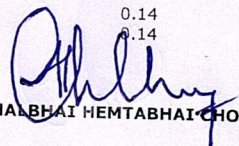
GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN
ELLISHBRIDGE, AHMEDABAD 380006

Consolidated Financial Results for the quarter and year ended on June 30,2024

Particulars	Quarter Ended			Year Till date		
	30.06.2024	31.03.2024	30.06.2023	30.06.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	26,434.76	32,409.62	109.67	26,434.76	109.67	55,543.36
II Other Income	0.47	259.99	-	0.47	-	249.00
III Total Income (I+II)	26,435.22	32,669.61	109.67	26,435.22	109.67	55,792.36
IV EXPENSES:						
Cost of Materials Consumed	17,756.42	22,810.99	-	17,756.42	-	28,944.27
Purchase of Stock-in-Trade	1,205.52	10,022.21	81.59	1,205.52	81.59	24,851.79
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	4,891.29	(5,961.60)	(81.59)	4,891.29	(81.59)	(6,010.38)
Employee Benefits Expenses	8.60	12.28	0.30	8.60	0.30	28.26
Finance costs	4.13	-	-	4.13	-	-
Depreciation and amortization expenses	10.30	2.98	-	10.30	-	3.23
Other Expenses	192.26	41.85	5.98	192.26	5.98	176.71
Total expenses (IV)	24,068.52	26,928.71	6.28	24,068.52	6.28	47,993.89
V Profit/(Loss) before exceptional items and tax	2,366.71	5,740.91	103.39	2,366.71	103.39	7,798.47
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	2,366.71	5,740.91	103.39	2,366.71	103.39	7,798.47
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	2,366.71	5,740.91	103.39	2,366.71	103.39	7,798.47
X Tax expense: -						
(1) Current Tax	94.97	351.28	25.85	94.97	25.85	484.40
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	(1.48)	1.92	-	(1.48)	-	1.92
XI Profit/(Loss) for the period from continuing operation	2,273.22	5,387.70	77.55	2,273.22	77.55	7,312.14
XII Profit/(Loss) for discontinued operation	-	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-	-
XV Profit/(Loss) for the period	2,273.22	5,387.70	77.55	2,273.22	77.55	7,312.14
XVI Earnings per equity share:						
(1) Basic	4.09	9.70	0.14	4.09	0.14	13.16
(2) Diluted	4.09	9.70	0.14	4.09	0.14	13.16
Note:						
Conversion Rate used for GTL GEMS DMCC						
Opening Rate	83.4322	83.2260	-	83.4322	-	83.0351
Closing Rate	83.3724	83.3828	-	83.3724	-	83.3828
Avg. Rate	83.4023	83.3044	-	83.4023	-	83.2090

Place: Ahmedabad
Date : 31/08/2024


AVCHALBHAI HEMTABHAI CHOUDHARY
 Director
 10049028



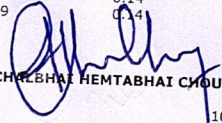
GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN
ELLISHBRIDGE, AHMEDABAD 380006

Standalone Financial Results for the quarter and year ended on June 30,2024

Particulars	(Amount in Rs Lakhs)					
	Quarter Ended			Year Till date		
	30.06.2024	31.03.2024	30.06.2023	30.06.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations						
II Other Income	6,584.50	4,739.36	109.67	6,584.50	109.67	20,590.29
III	0.45	163.16	-	0.45	-	152.28
Total Income (I+II)	6,584.95	4,902.52	109.67	6,584.95	109.67	20,742.57
IV EXPENSES:						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	-	-	-	-	-	-
Change in Inventory of finished goods, work-in-progress and Stock-in-Trade	1,204.05	10,022.21	81.59	1,204.05	81.59	24,851.79
Employee Benefits Expenses	4,891.29	(5,961.60)	(81.59)	4,891.29	(81.59)	(6,010.38)
Finance costs	8.60	12.28	0.30	8.60	0.30	28.26
Depreciation and amortization expenses	4.13	-	-	4.13	-	-
Other Expenses	10.30	2.98	-	10.30	-	3.23
	101.33	24.37	5.98	101.33	5.98	121.68
Total expenses (IV)	6,219.69	4,100.24	6.28	6,219.69	6.28	18,994.59
V Profit/(Loss) before exceptional items and tax	365.26	802.28	103.39	365.26	103.39	1,747.98
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	365.26	802.28	103.39	365.26	103.39	1,747.98
VIII Extraordinary Items	-	-	-	-	-	-
IX Profit/(Loss) before tax	365.26	802.28	103.39	365.26	103.39	1,747.98
X Tax expense; -						
(1) Current Tax	94.97	351.28	25.85	94.97	25.85	484.40
(2) MAT Credit Entitlement	(1.48)	1.92	-	(1.48)	-	1.92
(3) Deferred Tax	-	-	-	-	-	-
XI Profit/(Loss) for the period from continuing operation	271.78	449.08	77.55	271.78	77.55	1,261.65
XII Profit/(Loss) for discontinued operation	-	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-	-
XIV Profit/(Loss) from Discontinued operation (after tax)	-	-	-	-	-	-
XV Profit/(Loss) for the period	271.78	449.08	77.55	271.78	77.55	1,261.65
XVI Earnings per equity share:						
(1) Basic	0.49	0.81	0.14	0.49	0.14	2.27
(2) Diluted	0.49	0.81	0.14	0.49	0.14	2.27

Place: Ahmedabad
Date : 31/08/2024


AVCHALBHAI HEMTABHAI CHOUDHARY
Director
10049028



GTL GEMS DMCC

CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN
ELLISHBRIDGE, AHMEDABAD 380006

Standalone Financial Results for the quarter and year ended on June 30,2024

Particulars	(Amount in Rs Lakhs)					
	Quarter Ended			Year Till date		
	30.06.2024	31.03.2024	30.06.2023	30.06.2024	30.06.2023	Year Ended
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations						
II Other Income (Including Foreign Currency Translation (19,850.26	27,670.26	-	19,850.26	-	34,953.07
	0.01	101.48	-	0.01	-	109.36
III Total Income (I+II)	19,850.27	27,771.74	-	19,850.27	-	35,062.43
IV EXPENSES:						
Cost of Materials Consumed						
Including Foreign Currency Translation Loss	17,756.42	22,810.99	-	17,756.42	-	28,944.27
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	1.47	-	-	1.47	-	-
Employee Benefits Expenses	-	-	-	-	-	-
Finance costs	-	-	-	-	-	-
Depreciation and amortization expenses	-	-	-	-	-	-
Other Expenses	90.93	17.48	-	90.93	-	55.03
Total expenses (IV)	17,848.83	22,828.47	-	17,848.83	-	28,999.30
V Profit/(Loss) before exceptional items and tax	2,001.44	4,943.27	-	2,001.44	-	6,063.13
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	2,001.44	4,943.27	-	2,001.44	-	6,063.13
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	2,001.44	4,943.27	-	2,001.44	-	6,063.13
X Tax expense: -						
(1) Current Tax	-	-	-	-	-	-
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	-	-	-	-	-	-
XI Profit/(Loss) for the period from continuing operation	2,001.44	4,943.27	-	2,001.44	-	6,063.13
XII Profit/(Loss) for discontinued operation	-	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-	-
XV Profit/(Loss) for the period	2,001.44	4,943.27	-	2,001.44	-	6,063.13
XVI Earnings per equity share:						
(1) Basic	667,148.31	1,647,757.85	-	667,148.31	-	2,021,043.98
(2) Diluted	667,148.31	1,647,757.85	-	667,148.31	-	2,021,043.98

(Signature)

AVCHALBHAI HEMTABHAI CHOUDHARY
Director
10049028

Place: Ahmedabad
Date : 31/08/2024

Note:

Conversion Rate used for GTL GEMS DMCC

Opening Rate	83.4322	83.2260	-	83.4322	-	83.0351
Closing Rate	83.3724	83.3828	-	83.3724	-	83.3828
Avg. Rate	83.4023	83.3044	-	83.4023	-	83.2090



Independent Auditor's Limited Review Report on Unaudited Quarterly Consolidated financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
Gujarat Toolroom Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of **GUJARAT TOOLROOM LIMITED** ('the Company') for the quarter ended **30th June 2024** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Our responsibility is to issue a report on the financial statement based on our review.

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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Consolidated 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 provide 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 statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under section 133 of the act read with relevant rules issued there under and other recognized accounting practice and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement

Thanking you

FOR, K M CHAUHAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 125924W



Kishorsinh M. Chauhan
Partner
Membership No. 118326



Date : 14/08/2024
Place : Ahmedabad
UDIN : 24118326 BKHJUW5235