



February 19, 2025

To,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Fort, Mumbai – 400001

Scrip Code: 513337

Subject: Outcome of Board Meeting of the Company held on February 19, 2025 and Unaudited Financial Results for the Quarter and nine months ended on December 31, 2024

Pursuant to Regulation 30 read with Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), this is to inform you that the Board of Directors of the Company at its meeting held today, i.e., February 19, 2025, inter alia, has considered and approved the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter ended December 31, 2024 together with the Limited Review Report reviewed by the Audit Committee at its meeting held on February 19, 2025.

A copy of Unaudited Financial Results (Standalone and Consolidated) for the quarter ended December 31, 2024 together with the Limited Review Report thereon is enclosed herewith for your information.

The meeting of the Board of Directors commenced at 11:30 A.M. and ended at 12:15 P.M.

This is for your information and records.

Thanking You,

Yours faithfully,
For Gujarat Toolroom Limited

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KUMAR
SHARMA

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Rakesh Kumar Sharma
Managing Director
DIN- 10703752

Encl: as above



Independent Auditor's Limited Review Report on Unaudited Quarterly Standalone 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 standalone financial results of **GUJARAT TOOLROOM LIMITED** ('the Company') for the quarter ended **31st December, 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.

Emphasis of Matter: We would like to draw the attention towards following matters:

- Three purchase invoices amounting to Rs. 63,17,496 were not found, although they have been recorded in the books.
- We were unable to physically verify the stock as of 31st December 2024, and the company has not provided adequate documentation or proof for stock verification.
- In Quarter 2, the company made sales of agricultural goods to a party named KARGIL RIL Agro, and subsequently, those bills were transferred to another party named Nanji P. Parmar. However, we have not received any invoices for these transactions.
- Similarly, in Quarter 2, the company purchased agricultural goods from RIL AGRO, which were then transferred to six different parties, but the invoices for these transactions have not been received.

Thanking you

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

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CHAUHAN

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CA Kishorsinh M. Chauhan

Partner

Membership No. 118326

Date : 19/02/2025

Place : Ahmedabad

UDIN : 25118326BMITSF7362

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 nine ended on December 31,2024

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	23,073.77	27,050.76	13,106.06	76,968.07	28,883.90	55,543.36
II Other Income	49.05	54.46	1.50	261.46	1.51	261.64
III Total Income (I+II)	23,122.82	27,105.22	13,107.56	77,229.54	28,885.41	55,805.00
IV EXPENSES:						
Cost of Materials Consumed	18,064.71	16,747.69	6,238.46	52,926.98	6,238.46	28,944.27
Purchase of Stock-in-Trade	13,108.77	6,029.69	5,220.01	20,342.50	20,574.61	24,851.79
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	(8,593.54)	1,117.98	-	(2,584.26)	(40.13)	(6,010.38)
Employee Benefits Expenses	14.89	9.16	12.67	32.65	14.81	28.26
Finance costs	0.14	0.08	-	4.34	-	-
Depreciation and amortization expenses	10.67	9.51	0.26	30.48	0.26	3.23
Other Expenses	329.93	298.78	69.71	818.61	107.18	176.71
Total expenses (IV)	22,935.58	24,212.89	11,541.10	71,571.31	26,895.17	47,993.89
V Profit/(Loss) before exceptional items and tax	187.24	2,892.32	1,565.13	5,658.23	1,988.91	7,811.11
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	187.24	2,892.32	1,565.13	5,658.23	1,988.91	7,811.11
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	187.24	2,892.32	1,565.13	5,658.23	1,988.91	7,811.11
X Tax expense: -						
(1) Current Tax	45.86	214.81	133.12	355.64	239.07	484.40
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	(1.50)	(1.25)	-	(4.23)	-	1.92
XI Profit/(Loss) for the period from continuing operation	142.88	2,678.76	1,432.01	5,306.82	1,749.84	7,324.78
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	142.88	2,678.76	1,432.01	5,306.82	1,749.84	7,324.78
XVI Earnings per equity share:						
(1) Basic	0.08	2.55	2.58	4.83	3.15	13.19
(2) Diluted	0.08	2.55	2.58	4.83	3.15	13.19

Place: Ahmedabad
Date : 18/02/2025

For Gujarat Toolroom Limited

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RAKESH KUMAR SHARMA
Managing Director
10703752

Note:

Conversion Rate used for GTL GEMS DMCC
Opening Rate 83.9102 83.4413 83.0351 83.4322 83.0351 83.0351
Closing Rate 85.5772 83.8263 83.2489 85.5772 83.2489 83.3828
Avg. Rate 84.7437 83.6338 83.1420 84.5047 83.1420 83.2090

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 nine ended on December 31,2024

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	4,767.77	8,033.01	5,797.43	19,385.28	21,575.27	20,590.29
II Other Income	39.61	8.72	0.17	43.41	0.18	152.28
III Total Income (I+II)	4,807.38	8,041.73	5,797.60	19,428.69	21,575.45	20,742.57
IV EXPENSES:						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	13,108.77	6,029.69	5,220.01	20,342.50	20,574.61	24,851.79
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	(8,593.54)	1,117.98	-	(2,584.26)	(40.13)	(6,010.38)
Employee Benefits Expenses	14.89	9.16	12.67	32.65	14.81	28.26
Finance costs	0.14	0.08	-	4.34	-	-
Depreciation and amortization expenses	10.62	9.51	0.26	30.43	0.26	3.23
Other Expenses	88.54	46.86	32.17	231.36	69.64	121.68
Total expenses (IV)	4,629.42	7,213.28	5,265.11	18,057.02	20,619.18	18,994.59
V Profit/(Loss) before exceptional items and tax	177.96	828.45	532.49	1,371.67	956.27	1,747.98
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	177.96	828.45	532.49	1,371.67	956.27	1,747.98
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	177.96	828.45	532.49	1,371.67	956.27	1,747.98
X Tax expense: -						
(1) Current Tax	45.86	214.81	133.12	355.64	239.07	484.40
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	(1.50)	(1.25)	-	(4.23)	-	1.92
XI Profit/(Loss) for the period from continuing operation	133.60	614.89	399.37	1,020.27	717.20	1,261.65
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	133.60	614.89	399.37	1,020.27	717.20	1,261.65
XVI Earnings per equity share:						
(1) Basic	0.08	0.58	0.72	0.93	1.29	2.27
(2) Diluted	0.08	0.58	0.72	0.93	1.29	2.27

Place: Ahmedabad
Date : 18/02/2025

For Gujarat Toolroom Limited

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RAKESH KUMAR SHARMA
Managing Director
10703752

GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

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

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Particulars	Note No.	Quarter Ended			Year Till date	
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023
I. Segment Revenue (Sales and Other operating income)						
- Construction Material		0.00	1329.12	0.00	2845.49	0.00
- Rough Diamonds & Gold		1379.13	441.18	0.00	1820.31	0.00
- Agricultural Products		0.00	6262.72	0.00	10247.67	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)		3388.64	0.00	5797.43	4471.81	21575.27
Total Segment Revenue		4767.77	8033.02	5797.43	19385.28	21575.27
II. Segment Results						
- Construction Material		-64.21	290.28	0.00	295.37	0.00
- Rough Diamonds & Gold		-17.52	16.38	0.00	-1.14	0.00
- Agricultural Products		28.76	578.67	0.00	868.12	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)		304.03	0.00	606.56	464.69	1069.69
- Unallocable Income (Net of Unallocable Expense)	1	-117.46	-270.45	-207.19	-606.78	-352.49
Total Segment Results		133.60	614.89	399.37	1020.27	717.20
III. Segment Assets						
- Construction Material		130.66	160.11	0.00	130.66	0.00
- Rough Diamonds & Gold		5863.16	0.00	0.00	5863.16	0.00
- Agricultural Products		2880.00	5497.68	0.00	2880.00	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)		20152.46	989.71	5760.44	20152.46	5760.44
- Unallocable Corporate Assets	2	8685.44	24274.45	2529.07	8685.44	2529.07
Total Segment Assets		37711.72	30921.96	8289.51	37711.72	8289.51
IV. Segment Liabilities						
- Construction Material		3000.70	3104.23	0.00	3000.70	0.00
- Rough Diamonds & Gold		418.30	1088.95	0.00	418.30	0.00
- Agricultural Products		10968.52	17017.35	0.00	10968.52	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)		1182.12	121.74	6630.82	1182.12	6630.82
- Unallocable Corporate Liabilities	2	22142.08	2472.97	1658.69	22142.08	1658.69
Total Segment Liabilities		37711.72	23805.24	8289.51	37711.72	8289.51

Notes on Segment Information:

1. Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to each of the segments. Other "unallocable income net of unallocable expenditure" mainly includes incomes and expenses on common services not directly identifiable to individual segments, corporate expenses and unallocable exceptional items.

Segment Assets and Segment Liabilities are as at 31st December 2024, 30th September 2024 and 31st December 2023. Unallocable corporate assets less Unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank.

2. Previous period figures have been re-grouped / re-classified wherever necessary, to conform to this period's classification.

Place: Ahmedabad
Date : 19/02/2025

For Gujarat Toolroom Limited

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RAKESH KUMAR SHARMA
Managing Director
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Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly and Year to date 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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Gujarat Toolroom Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associates and joint ventures for the quarter ended December 31, 2024 and for the period from October 01, 2024 to December 31, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended and the corresponding period from October 01, 2024 to December 31, 2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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.
3. 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 provide less assurance than an audit. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 - i. GTL GEMS DMCC (Wholly owned subsidiary)
 - ii. GTL ZAMBIA LIMITED (Wholly owned subsidiary)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.
6. The consolidated unaudited financial results include the interim financial statements of one subsidiary which have not been reviewed/audited by their auditors, whose interim financial statements reflect total assets of Rs. 90,371.00 Lakhs as at December 31, 2024 and total revenue of Rs. 23,073.77 Lakhs and total net profit after tax of Rs. 2,063.87 Lacks for the quarter ended December 31, 2024 and for the period from October 01, 2024 to December 31, 2024 respectively, and cash flows (net) of Rs. 1,617.36 Lakhs for the period from October 01, 2024 to December 31, 2024, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements/ financial information / financial results are not material to the Group.

7. We have not audited the books of accounts of the GTL GEMS and have relied on the financials prepared and presented by the management. We have consolidated the figures based on the financials of GTL GEMS provided by the management. We would also like to highlight that the company has informed us that there were no transactions in GTL Zambia for Quarter 3.
8. Emphasis of Matter: We would like to draw the attention towards following matters:
- Three purchase invoices amounting to Rs. 63,17,496 were not found, although they have been recorded in the books.
 - We were unable to physically verify the stock as of 31st December 2024, and the company has not provided adequate documentation or proof for stock verification.
 - In Quarter 2, the company made sales of agricultural goods to a party named KARGIL RIL Agro, and subsequently, those bills were transferred to another party named Nanji P. Parmar. However, we have not received any invoices for these transactions.
 - Similarly, in Quarter 2, the company purchased agricultural goods from RIL AGRO, which were then transferred to six different parties, but the invoices for these transactions have not been received.

Thanking you

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

**KISHORSINH
MAYURSINH
CHAUHAN**

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CA Kishorsinh M. Chauhan

Partner

Membership No. 118326

Date : 19/02/2025

Place : Ahmedabad

UDIN : 25118326BMITSG5723

GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

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

SEGMENT WISE CONSOLIDATED REVENUE, RESULTS, ASSETS AND LIABILITIES

Particulars	Note No.	Quarter Ended			Year Till date	
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023
I. Segment Revenue (Sales and Other operating income)						
- Construction Material		0.00	1329.12	0.00	2845.49	0.00
- Rough Diamonds & Gold		19685.13	19458.92	7308.63	59403.10	7308.63
- Agricultural Products		0.00	6262.72	0.00	10247.67	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)		3388.64	0.00	5797.43	4471.81	21575.27
Total Segment Revenue		23073.77	27050.76	13106.06	76968.07	28883.90
II. Segment Results						
- Construction Material		-64.21	290.28	0.00	295.37	0.00
- Rough Diamonds & Gold		-8.24	2080.25	1032.64	4285.41	1032.64
- Agricultural Products		28.76	578.67	0.00	868.12	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)		304.03	0.00	606.56	464.69	1069.69
- Unallocable Income (Net of Unallocable Expense)	1	-117.46	-270.45	-207.19	-606.78	-352.49
Total Segment Results		142.88	2678.76	1432.01	5306.82	1749.84
III. Segment Assets						
- Construction Material		130.66	160.11	0.00	130.66	0.00
- Rough Diamonds & Gold		56855.43	48136.26	9976.74	56855.43	9976.74
- Agricultural Products		2880.00	5497.68	0.00	2880.00	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)		20152.46	989.71	5760.44	20152.46	5760.44
- Unallocable Corporate Assets	2	8618.19	24274.45	2529.07	8618.19	2529.07
Total Segment Assets		88636.74	79058.22	18266.25	88636.74	18266.25
IV. Segment Liabilities						
- Construction Material		3000.70	3104.23	0.00	3000.70	0.00
- Rough Diamonds & Gold		51410.57	49225.21	9976.74	51410.57	9976.74
- Agricultural Products		10968.52	17017.35	0.00	10968.52	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)		1182.12	121.74	6630.82	1182.12	6630.82
- Unallocable Corporate Liabilities	2	22074.83	2472.97	1658.69	22074.83	1658.69
Total Segment Liabilities		88636.74	71941.50	18266.25	88636.74	18266.25

Notes on Segment Information:

1. Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to each of the segments. Other "unallocable income net of unallocable expenditure" mainly includes incomes and expenses on common services not directly identifiable to individual segments, corporate expenses and unallocable exceptional items.

Segment Assets and Segment Liabilities are as at 31st December 2024, 30th September 2024 and 31st December 2023. Unallocable corporate assets less Unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank.

2. Previous period figures have been re-grouped / re-classified wherever necessary, to conform to this period's classification.

Place: Ahmedabad
Date : 19/02/2025

For Gujarat Toolroom Limited


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RAKESH KUMAR SHARMA
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RAKESH KUMAR SHARMA
 Managing Director
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