

**Date: January 27, 2025**

To,  
The General Manager  
Listing & Corporate Relations Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai - 400001

**Subject:** Outcome of the Board Meeting held on January 27, 2025

**Ref:** Gautam Gems Ltd (BSE Script Code: 540936)

Dear Sir/Madam,

In reference to the above and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we wish to inform you that the Board of Directors of the Company convened a meeting today, i.e., Monday, January 27, 2025, at the Registered Office of the Company.

The Board, along with other agenda items, considered and approved the following:

1. The unaudited financial results for the quarter and nine months ended December 31, 2024.
2. The Limited Review Report for the quarter ended December 31, 2024, as Provided by the Statutory Auditor of the Company.

Please find attached herewith, the approved Unaudited Standalone Financial Results along with Limited Review Report for the quarter ended on December 31, 2024 and same is also available on the website of the company viz. [www.gautamgems.com](http://www.gautamgems.com)

The Board meeting commenced at 2:00 PM and concluded at 2:30 PM at the Registered Office of the Company.



# Gautam Gems Ltd

*"We stand's for Quality"*

CIN: L36911GJ2014PLC078802

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We kindly request you to take the same on record for compliance with SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended.

**Yours sincerely,  
For Gautam Gems Ltd.**

**Gautam P. Sheth  
Managing Director  
DIN: 06748854**

**Encl:** As stated

**Gautam Gems Ltd.**   
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STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31st DECEMBER, 2024							
Sr. No	Particulars	Quarter Ended	Nine month ended		Half Year Ended		Year Ended
		31.12.2024	31.12.2024	31.12.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<i>Income:</i>						
I	Revenue from operations	1311.13	5557.31	7323.14	4246.18	5091.93	10,134.08
II	Other Income	0.00	4.15	8.88	4.15	6.26	24.44
III	<b>Total Income (I +II)</b>	<b>1311.13</b>	<b>5561.46</b>	<b>7332.02</b>	<b>4250.33</b>	<b>5098.19</b>	<b>10158.52</b>
	<i>Expenses:</i>						
	Cost of materials consumed						
	Purchase of Stock-in-Trade	2093.94	5,607.24	9,984.91	3513.30	5915.94	12,482.99
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-808.06	(141.06)	(2,855.17)	667.00	-956.67	(2,547.19)
	Employee Benefit Expense	4.58	39.68	56.10	35.10	40.20	91.10
	Financial Costs	0.11	0.16	28.91	0.05	14.79	34.77
	Depreciation and Amortization Expense	2.37	7.13	7.47	4.76	4.20	9.51
	Other Expenses	1.79	11.21	30.30	9.42	25.63	35.08
	<b>Total Expense</b>	<b>1294.73</b>	<b>5524.36</b>	<b>7252.52</b>	<b>4229.63</b>	<b>5044.09</b>	<b>10106.26</b>
V	<b>Profit before exceptional items and tax (III - IV)</b>	<b>16.40</b>	<b>37.10</b>	<b>79.50</b>	<b>20.70</b>	<b>54.10</b>	<b>52.26</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before tax (V- VI)</b>	<b>16.40</b>	<b>37.10</b>	<b>79.50</b>	<b>20.70</b>	<b>54.10</b>	<b>52.26</b>
VIII	<i>Tax expense:</i>						
	(1) Current tax	3.00	7.00	18.00	4.00	12.75	9.00
	(2) Deferred tax		-				5.00
IX	Profit(Loss) from the period from continuing operations (VII - VIII)	<b>13.40</b>	<b>30.10</b>	<b>61.50</b>	<b>16.70</b>	<b>41.35</b>	<b>38.26</b>
X	Profit(Loss) from the period from discontinuing operations before tax	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit(Loss) From Discontinuing operations	-	-	-	-	-	-
XIII	<b>Profit/(Loss) for the period (IX + XII)</b>	<b>13.40</b>	<b>30.10</b>	<b>61.50</b>	<b>16.70</b>	<b>41.35</b>	<b>38.26</b>
XIV	Other comprehensive income net of tax	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the year</b>	<b>13.40</b>	<b>30.10</b>	<b>61.50</b>	<b>16.70</b>	<b>41.35</b>	<b>38.26</b>
XVI	<b>Details of Equity Share Capital</b>						
	Paid-up Equity share capital (at par Value of Rs. 10 each)	4,284.61	4,284.61	4,284.61	4,284.61	1,907.73	4,284.61
XVII	<b>Earning per share:</b>						
	<b>Earning per equity share for continuing operations</b>						
	(1) Basic earnings (loss) per share from continuing operations	0.03	0.07	0.14	0.04	0.22	0.09
	(2) Diluted earnings (loss) per share from continuing operations	0.03	0.07	0.14	0.04	0.22	0.09
	<b>Earning per equity share for discontinued operations</b>						
	(1) Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	(2) Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	<b>Earning per equity share</b>						
	(1) Basic earnings(loss) per share from continuing and discontinued operations	0.03	0.07	0.14	0.04	0.22	0.09
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.03	0.07	0.14	0.04	0.22	0.09
	<b>Notes:</b>						
	1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 27-01-2025						
	2) The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS).						
	3) The Company's business activity fall within a single primary business segment.						
	4). Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period's classification.						
Date: 27-01-2025							
Place: Surat							



By order of the Board of Directors  
 For Gautam Gems Limited

*Gautam P. Sheth*

Gautam Sheth  
 Managing Director  
 (DIN: 06748854)






**Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Gautam Gems Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
**GAUTAM GEMS LIMITED**  
Ahmedabad

1. We have reviewed the accompanying statement of unaudited financial results of **GAUTAM GEMS LIMITED** (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement 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, as amended (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. The Statement has been approved by the Company's Board of Directors. 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 Statement is free of material misstatement. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Results of Previous Quarters ended September 30, 2024 and year to date September 30, 2024 were reviewed by previous auditor and we have been appointed due to casual vacancy caused by the resignation.

For **AKGVG & Associates**  
Chartered Accountants  
ICAI Firm Registration No.: 018598N  
UDIN: 25118627BMKTAX4111

  
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**Priyank Shah**  
Partner  
Membership No.: 118627



Place: Ahmedabad  
Date: January 27, 2025