

# GAUTAM GEMS LIMITED

(CIN: L36911GJ2014PLC078802)

REGISTERED OFFICE: 3RD FLOOR, OFFICE-301, SUMUKH SUPER COMPOUND,  
VASTA DEVADI ROAD, SURAT- 395004.

EMAIL: COMPLIANCEGGL@GMAIL.COM PH: 0261-2538046 M: 9376495444

WEBSITE: [WWW.GAUTAMGEMS.COM](http://WWW.GAUTAMGEMS.COM)

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To

Date: July 12, 2024

**The General Manager Listing,**

The Corporate Relations Department,  
BSE LIMITED

PJ Towers, 25th floor, Dalal Street,  
Mumbai -400 001

**Scrip Code:540936**

**Subject: Outcome of Board Meeting.**

**Ref: Submission of Unaudited Financial Results (Standalone) for the Quarter ended on 30<sup>th</sup> June, 2024 .**

We hereby wish to inform the Exchange, that the meeting of the Board of Directors of the Company was held today i.e. July 12, 2024 which commenced at 04:30 p.m. and ended at 05:30 p.m., IST. The Board of Directors of the Company ("Board") has, inter-alia;

**1. Approved the unaudited financial results for the quarter ended June 30, 2024.**

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the unaudited standalone financial results of the Company for the quarter ended June 30, 2024, along with the Auditor's Limited Review Report thereon, are enclosed herewith.

**2. Appointment of Internal Auditor of the Company.**

The Board Appointed Mr. Dishant Daxeshbhai Jagad as Internal Auditor of the Company for the financial year 2024-2025 and 2025-26 w.e.f 1<sup>st</sup> April 2024.

**For Gautam Gems Limited,**

Gautam  
Pravinchandra  
Sheth

Digitally signed by  
Gautam Pravinchandra  
Sheth  
Date: 2024.07.12  
17:27:07 +05'30'

**Gautam Pravinchandra Sheth**

**(DIN: 06748854)**

**Gautam Gems Limited**

CIN:-L36911GJ2014PLC078802

3rd Floor, Office-301, Sumukh Super Compound, Vasta Devadi Road, Surat- 395004

**STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2024**

Sr. No	Particulars	Quarter Ended			In Lakhs
		30.06.2024	31.03.2024	30.06.2023	Year Ended
		Unaudited	Audited	Unaudited	31.03.2024
					Audited
	<b>Income:</b>				
I	Revenue from operations	2590.90	2810.94	2711.52	10,134.08
II	Other Income	0.00	15.56	2.67	24.44
III	<b>Total Income (I+II)</b>	<b>2590.90</b>	<b>2826.50</b>	<b>2714.19</b>	<b>10158.52</b>
	<b>Expenses:</b>				
IV	Cost of materials consumed	-	-	-	-
	Purchase of Stock-in-Trade	2,094.78	2,498.08	2,539.09	12,482.99
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	454.30	307.98	86.87	(2,547.19)
	Employee Benefit Expense	17.06	35.00	20.05	91.10
	Financial Costs	0.03	5.86	1.13	34.77
	Depreciation and Amortization Expense	-	2.04	2.49	9.51
	Other Expenses	16.32	4.78	13.13	35.08
	<b>Total Expense</b>	<b>2582.49</b>	<b>2853.74</b>	<b>2662.76</b>	<b>10106.26</b>
V	<b>Profit before exceptional items and tax (III - IV)</b>	<b>8.41</b>	<b>(27.24)</b>	<b>51.43</b>	<b>52.26</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit before tax (V- VI)</b>	<b>8.41</b>	<b>(27.24)</b>	<b>51.43</b>	<b>52.26</b>
	<b>Tax expense:</b>				
VIII	(1) Current tax	2.00	(9.00)	12.50	9.00
	(2) Deferred tax	-	5.00	-	5.00
IX	<b>Profit(Loss) from the period from continuing operations (VII - VIII)</b>	<b>6.41</b>	<b>(18.24)</b>	<b>38.93</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>6.41</b>	<b>(18.24)</b>	<b>38.93</b>	<b>38.26</b>
XIV	Other comprehensive income net of tax	-	-	-	-
XV	<b>Total Comprehensive Income for the year</b>	<b>6.41</b>	<b>(18.24)</b>	<b>38.93</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	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	0.01	(0.04)	0.20	0.09
	(2) Diluted earnings (loss) per share from continuing operations	0.01	(0.04)	0.20	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	0.01	(0.04)	0.20	0.09
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.01	(0.04)	0.20	0.09

**Notes:**

- The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 12<sup>th</sup> July, 2024
- The Company's business activity fall within a single primary business segment.
- Previous year's figures are re-grouped, re-classified wherever necessary.



By order of the Board of Directors  
For, Gautam Gems Limited

*N. G. Sheth*

Nidhi G. Sheth  
(Whole Time Director)  
DIN : 06748877

*Gautam Sheth*

Gautam Sheth  
Managing Director  
(DIN: 06748854)

Date: 12-07-2024  
Place: Surat





To

The Board of Directors  
**GAUTAM GEMS LIMITED**  
3<sup>rd</sup> Floor, Office-301, Sumukh Super Compound  
Vasta Devadi Road, Surat-395004

**Sub.: Limited Review Report**

**Ref.: Unaudited Financial Results for the quarter ended on 30-06-2024**

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **GAUTAM GEMS LIMITED** (“the Company”) for the quarter ended on June 30, 2024. This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 provides 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.

For, **RAJESH J. SHAH & ASSOCIATES**

Chartered Accountants

Firm Registration No.: 108407W

**CA RAJESH J. SHAH**

Partner

Membership No.: 040268

UDIN: 24040268BKHJRK6774

Place: Ahmedabad

Date : 12-07-2024

