

Gautam Gems Ltd

"We stand's for Quality"

To
Corporate Relationship Department
The BSE Limited
PJ Towers, 25th Floor Dalal Street,
Mumbai-400001

Date: 25-05-2022

**Sub: Submission of Revised Unaudited Financial Result
BSE Code: 540936**

Ref: Submission of Revised Unaudited Financial Results for the Quarter ended on 31st
**December 2021 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure
Requirements) Regulation, 2015**

Dear Sir,

With reference to your email dated 5th February, 2022 please find signed Limited
Review report alongwith Statement of Standalone Un-Audited Financial Results For The
Quarter Ended On 31st December, 2021 Please take the information on record.

Please take the same on your records.

Thanking You

Your Faithfully

For, GAUTAM GEMS LIMITED

**GAUTAM PRAVINCHANDRA SHETH
MANAGING DIRECTOR**



Gautam Gems Ltd. 
301, Sumukh BLDG, Super compound,
Vasta devdi road, Katargam,
Surat-395004. Gujarat-india.

 +91 261 2538046
 +91 93 76 495 444

 info@gautamgems.in
complianceggl@gmail.com
 www.gautamgems.com





PARTH SHAH AND ASSOCIATES CHARTERED ACCOUNTANTS

To,
The Board of Director,
Gautam Gems Limited,
Ahmedabad

Sub : Limited Review Report

Ref. Un-Audited Financial Result for the quarter ended on December 31st, 2021.

Dear Sir

We have reviewed the accompanying statement of unaudited financial results of **Gautam Gems Ltd** for the quarter ended on 31st December, 2021. 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 in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 standards¹ and other recognised 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.

FOR, Parth Shah & Associates
Chartered Accountants


Parth N. Shah
(Proprietor)

Membership No. 173468

Firm Registration No. : 144251W

UDIN: 22173468AJMHRV9097



Place: Ahmedabad

Date: 13-01-2022

408, Aakashrath Complex, Opp. National Handloom, Law Garden, Ahmedabad - 380009.

M : 96873 64546, 95379 50333 E-mail : psa010217@gmail.com

GAUTAM GEMS LIMITED

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

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31st DECEMBER, 2021

Sr. No	Particulars	Quarter Ended on	Nine Months	Half year ended	For the year ended
		31.12.2021	Ended on 31.12.2021	on 30-09-2021	on 31.03.2021
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	3725.09	11252.85	7527.76	9381.79
II	Other Income	0.22	0.64	0.42	-
III	Total Revenue (I +II)	3725.31	11253.49	7528.18	9381.79
IV	Expenses:				
	Cost of materials consumed				
	Purchase of Stock-in-Trade	3511.74	11279.50	7767.76	10580.69
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	141.35	-298.13	-439.48	-1368.86
	Employee Benefit Expense	10.75	52.12	41.37	18.23
	Financial Costs	0.03	0.10	0.07	5.52
	Depreciation and Amortization Expense	-	-	-	8.18
	Other Expenses	49.13	102.25	53.12	96.32
	Total Expense	3713.00	11135.84	7422.84	9340.08
V	Profit before exceptional and extraordinary items and tax	12.31	117.65	105.34	41.71
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	12.31	117.65	105.34	41.71
VIII	Extraordinary Items	-	-	-	-
IX	Profit before tax (VII - VIII)	12.31	117.65	105.34	41.71
X	Tax expense:				
	(1) Current tax	-	-	-	7.29
	(2) Deferred tax	-	-	-	-
XI	Profit(Loss) from the period from continuing operations	12.31	117.65	105.34	34.42
XII	Profit(Loss) from the period from discontinuing operations before tax	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-
XIV	Profit(Loss) from Discontinuing operations	-	-	-	-
XV	Profit/(Loss) for the period	12.31	117.65	105.34	34.42
XVI	Other comprehensive income net of tax	-	-	-	-
XVII	Total Comprehensive Income for the year	-	-	-	-
	Details of Equity Share Capital				
XVIII	Paid-up Equity share capital (Face Value of Rs. 10 each)	1006.71	1006.71	1006.71	1006.71
	Earning per equity share for continuing operations				
	(1) Basic earnings (loss) per share from continuing operations	0.12	1.17	1.05	0.34

