GAUTAM GEMS LIMITED

(CIN: L369116J2014PLC078802) REGISTERED OFFICE: 3RD FLOOR, OFFICE-801, SUMUKH SUPER COMPUND, VASTADEVADI ROAD, SURAT-395004. EMAIL: COMPLIANCEGGL@GMAIL.COM PH: 0261-2538046 WEBSITE: WWW.GAUTAMGEMS.COM

Date: 08-10-2024

The General Manager-Listing Corporate Relations Department BSE LIMITED PJ Towers, 25th floor, Dalal Street, Mumbai -400 001

Subject: Board Meeting outcome and submission of Un-Audited Financial Results (standalone) for the Quarter and half Year ended on 30th September, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Gautam Gems Limited (Script Code - 540936)

Dear Sir/ Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held on today, Tuesday, 08th October, 2024 decide the following matter:

- 1. Considered and approved the un-audited financial results of the Company for the Quarter and half year ended on 30th September 2024.
- Limited Review Report on Un-audited Financial Results for quarter and half year ended on 30th September, 2024.

The meeting commenced at 06:00 p.m. and concluded at 06.45 p.m.

Please take the same on your records.

Thanking you, Yours faithfully, For Gautam Gems Limited

Gautam Pravinchandra Sheth Managing Director DIN: 06748854

То



То

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

Sub.: Limited Review Report

Ref.: Unaudited Financial Results for the quarter ended on 30-09-2024

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **GAUTAM GEMS LIMITED** ("the Company") for the quarter ended on September 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 RAJESHBHAI JASWANTLA L SHAH Partner Membership No.: 040268 UDIN: Place: Ahmedabad Date : 08-10-2024

A second s	Vasta Devadi Road, Si	urat
STATEMENT OF ASSET & LIABLITIES AS ON 30		
	Half Year Ended	Year Ende
Particulars	30.09.2024	31.03.202
	Unaudited (in lakh)	Audited (in lak
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	196.32	201.
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
Non-Current Financial Assets		
(a) Non-Current Investments		
(b) Trade Receivables, Non-Current		
(c) Loans, Non-Current		
(d) Other Non-Current Financial Assets		
Deffered tax assets (net)		
Total Non Current Assets	196.32	201.0
(2) Current Assets		
Inventories	3,860.60	4527.
Current Financial Assets		
(a) Current investments		
(b) Trade receivables	2,759.21	2483.
(c) Cash and cash equivalents	5.49	8.
(d) Bank Balance other than Cash and cash equivalents		
(e) Loans, Current	74.50	74.
(f) Other Current Financial Assets		
Total Current Financial Assets		
Current Tax Assets (net)		
Other Current Assets	94.78	90.
Total Current Assets	6794.58	7,184.:
Total Assets	6990.90	7,385.2
EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	4284.61	4284.
Other Equity	834.63	817.
Total Equity	5119.24	5,102.
(2) Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
(a) Borrowings , non current		
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
(c) Other non current financial liabilities Total Non-Current Financial Liabilities		
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current	45.40	40
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net)	15.48	15
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities		
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities	15.48 15.48	
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities		
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities	15.48	15.4
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current		15.4
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current	15.48	15.
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities (a) Borrowings , current (b) Trade Payables , current (i) Total Outstanding dues of Micro Small & Medium Enterprises	15.48	15.
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current	15.48 551.70	15. 428.
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current (i) Total Outstanding dues of Micro Small & Medium Enterprises (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises	15.48	15 . 428
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current (i) Total Outstanding dues of Micro Small & Medium Enterprises (ii) Total Outstanding dues of creditors other than Micro Small & Medium	15.48 551.70 1289.16	15. 428. 1819.
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current (c) Total Outstanding dues of Micro Small & Medium Enterprises (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities	15.48 551.70 1289.16 1840.86	15. 428. 1819.
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current (c) Total Outstanding dues of Micro Small & Medium Enterprises (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities	15.48 551.70 1289.16 1840.86 0.00	428. 1819. 2248.
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current (b) Trade Payables , current (i) Total Outstanding dues of Micro Small & Medium Enterprises (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Total Current Financial Liabilities Other Current liabilities	15.48 551.70 1289.16 1840.86	428. 1819. 2248.
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Liabilities (a) Borrowings , current (b) Trade Payables , current (b) Trade Payables , current (i) Total Outstanding dues of Micro Small & Medium Enterprises (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Total Current Financial Liabilities Total Current Financial Liabilities Total Current Financial Liabilities Total Current Financial Liabilities Provision, current	15.48 551.70 1289.16 1840.86 0.00 15.32	15.4 428. 1819. 2248. 18.
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current Liabilities Total Non-Current Liabilities Current Liabilities (a) Borrowings , current (b) Trade Payables , current (c) Total Outstanding dues of Micro Small & Medium Enterprises (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial Liabilities Total Current Financial Liabilities Total Current financial Liabilities Total Current Financial Liabilities Total Current Iiabilities Provision, current Current tax liabilities (net)	15.48 551.70 1289.16 1840.86 0.00 15.32 1856.18	15. 15. 428. 1819. 2248. 18. 2267. 2282.
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current Liabilities Total Non-Current Liabilities Current Financial Liabilities (a) Borrowings, current (b) Trade Payables, current (b) Trade Payables, current (i) Total Outstanding dues of Micro Small & Medium Enterprises (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Total Current Financial Liabilities Other Current Iabilities Provision, current Current tax liabilities (net) Total Current Liabilities	15.48 551.70 1289.16 1840.86 0.00 15.32 1856.18 1871.66	15.4 428. 1819. 2248. 18. 2267. 2282.
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current (c) Total Outstanding dues of Micro Small & Medium Enterprises (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Total Current Financial Liabilities Other Current Iabilities Other Current Iabilities Provision, current Current tax liabilities (net) Total Current Liabilities	15.48 551.70 1289.16 1840.86 0.00 15.32 1856.18 1871.66 6990.90	15.4 428. 1819. 2248. 18. 2267. 2282. 7,385
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Financial Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current (i) Total Outstanding dues of Micro Small & Medium Enterprises (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Total Current Financial Liabilities Other current financial liabilities Total Current Financial Liabilities Other current financial liabilities Provision, current Current tax liabilities (net) Total Current Liabilities Total Current Liabilities	15.48 551.70 1289.16 1289.16 1840.86 0.00 15.32 1856.18 1871.66 6990.90 By order of the Board	15. 428. 1819. 2248. 18. 2267. 2282. 7,385. 50 Directors
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current (i) Total Outstanding dues of Micro Small & Medium Enterprises (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Total Current Financial Liabilities Other Current financial Liabilities Provision, current Current tax liabilities (net) Total Liabilities Total Liabilities Total Liabilities	15.48 551.70 1289.16 1840.86 0.00 15.32 1856.18 1871.66 6990.90 By order of the Board For, Gautam Gems Lim	15. 428. 1819. 2248. 18. 2267. 2282. 7,385. 50 Directors
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current (ii) Total Outstanding dues of Micro Small & Medium Enterprises (iii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Total Current Financial Liabilities Other Current financial Liabilities Provision, current Current Liabilities Total Current Liabilities Provision, current Current Liabilities (net) Total Current Liabilities Total Current Liabilities Total Equity and Liabilities Date:- 08.10.2024	15.48 551.70 1289.16 1289.16 1840.86 0.00 15.32 1856.18 1871.66 6990.90 By order of the Board	15. 428. 1819. 2248. 18. 2267. 2282. 7,385. 50 Directors
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current (ii) Total Outstanding dues of Micro Small & Medium Enterprises (iii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Total Current Financial Liabilities Other Current financial Liabilities Provision, current Current Liabilities Total Current Liabilities Provision, current Current Liabilities (net) Total Current Liabilities Total Current Liabilities Total Equity and Liabilities Date:- 08.10.2024	15.48 551.70 1289.16 1289.16 1840.86 0.00 15.32 1856.18 1871.66 6990.90 By order of the Board For, Gautam Gems Lim N, G. Sheth	15. 428. 1819. 2248. 18. 2267. 2282. 7,385. of Directors ited
(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Financial Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current (ii) Total Outstanding dues of Micro Small & Medium Enterprises (iii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Other Current financial Liabilities Other Current financial Liabilities Provision, current Current Liabilities Provision, current Current Liabilities (net) Total Current Liabilities (net) Total Lurent Liabilities Total Liabilities Total Lurent Liabilities Total Liabilities Total Equity and Liabilities Date:- 08.10.2024	15.48 551.70 1289.16 1289.16 1840.86 0.00 15.32 1856.18 1871.66 6990.90 By order of the Board For, Gautam Gems Lim	15.4 428. 1819. 2248. 18. 2267. 2282. 7,385.7 of Directors ited

		GAUT	AM GEMS LIMIT	ED				
		CIN:-L36	911GJ2014PLC078	8802				
				, Vasta Devadi Ro				
	STATEMENT OF STANDALONE UN-AUD	DITED FINANCIA	L RESULTS FOR	THE QUARTER E	NDED ON 30TH SEPT	EMBER, 2024		
							` in Lakhs	
Sr.			Quarter Ended		Half Year E	nded	Year Ended	
No	Particulars	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	Income:	1655.20	2500.00	2200.44	1246.10	5001.03	10 12 1 00	
ו וו	Revenue from operations Other Income	1655.28 4.15	2590.90 0.00	2380.41 3.59	4246.18 4.15	5091.93 6.26	10,134.08 24.44	
	Total Income (I+II)	1659.43	2590.90	2384.00	4250.33	5098.19	10158.52	
IV	Expenses:							
	Cost of materials consumed							
	Purchase of Stock-in-Trade Changes in inventories of finished goods, work-in-progress	1418.52	2,094.78	3,376.85	3513.30	5915.94	12,482.99 (2,547.19)	
	and Stock-in-Trade	212.70	454.30	(1,043.54)	667.00	-956.67	(2,547.15)	
	Employee Benefit Expense	18.04	17.06	20.15	35.10	40.20	91.10	
	Financial Costs	0.02	0.03	13.66	0.05	14.79	34.77	
	Depreciation and Amortization Expense Other Expenses	4.76 -6.90	- 16.32	1.71 12.50	4.76	4.20 25.63	9.51 35.08	
	Total Expenses	1647.14	2582.49	2381.33	4229.63	5044.09	10106.26	
v	Profit before exceptional items and tax (III - IV)	12.29	8.41	2.67	20.70	54.10	52.26	
VI	Exceptional Items		~	-				
VII	Profit before tax (V- VI)	12.29	8.41	2.67	20.70	54.10	52.26	
		12,23	0.41	2.07	23.70	54.10	52.20	
VIII	Tax expense:							
	(1) Current tax	2.00	2.00	0.25	4.00	12.75	9.00	
	(2) Deferred tax		-				5.00	
	Profit(Loss) from the perid from continuing operations (VII -							
IX	VIII)	10.29	6.41	2.42	16.70	41.35	38.26	
	Profit(Loss) from the period from dicontinuing operations							
х	before tax	-	-	-	121 1	-		
XI	Tax expense of discontinuing operations		-	-				
XII	Profit(Loss) from Discontinuing operations	•		-	-		-	
XIII	Profit/(Loss) for the period (IX + XII)	10.29	6.41	2.42	16.70	41.35	38.26	
xıv	Other comprehensive income net of tax							
XV	Total Comprehnsive Income for the year	10.29	6.41	2.42	16.70	41.35	38.26	
XVI	Details of Family Change Camily I							
<u> </u>	Details of Equity Share Capital	4,284.61	4,284.61	1,907.73	4,284.61	1,907.73	4,284.61	
	Paid-up Equity share capital (at par Value of Rs. 10 each)	.,	.,	_,==:::=	.,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,	
XVII	Earning per share:							
	Earning per equity share for continuing operations (1) Basic earnings (loss) per share from continuing							
	operations	0.02	0.01	0.01	0.04	0.22	0.09	
	(2) Diluted earnings (loss) per share from continuing							
	operations	0.02	0.01	0.01	0.04	0.22	0.09	
	Earning per equity share for discontinued operations							
	(1) Basic earnings (loss) per share from discontinued							
	operations	×	£	×	-	×	3	
	(2) Diluted earnings (loss) per share from discontinued operations	-			alien.	-	100	
				17.				
	Earning per equity share							
	(1) Basic earnings(loss) per share from continuing and							
	discontinued operations	0.02	0.01	0.01	0.04	0.22	0.09	
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.02	0.01	0.01	0.04	0.22	0.09	
	Notes:							
	 The above Financial Results were reviewed by the Audit (2) The Company's business activity fall within a singal prima 			d of Directors at the	ir respective Meeting he	ld on 08-10-2024		
			н.					
	3). Previous year's figures are re-grouped, re-classified when	ever necessary.						
	<u>, , , , , , , , , , , , , , , , , , , </u>	6	NGA		By order of the Boar	d of Directors		
		(SA)	W EL		By order of the Boar For, Gautam Ger			
		GALL	M GIA		For, Gautam Ger	ns Limited		
		CARA	A COLOR		For, Gautam Ger N. C. Sheth	nantan P. Set ,		
Date:)8-10-2024	4 GAUX	A REAL		For, Gautam Ger	ns Limited Taulan P. Sett , Gautam Sheth	tor	

GAUTAM GEM	S LIMITED	
3rd Floor, office 301, Sumukh Super Co	mpound, Vasta Devadi R	oad, Surat
CASH FLOW STATEMENT OF HALF YEAR F	NDED ON 30TH SEPTEMBER, 20	24
		(Rs. In Lacs
PARTICULARS	Half Year ended 30.09.2024	Year ended 30.09.2023
A. Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items		
Add : Non Cash & Non Operating Expenses	20.70	54.10
Depreciation	4.76	4.20
Interest Expenses	0.05	14.79
Other Income	-4.15	-6.26
Operating Profit before Working Capital Changes	21.36	66.83
Adjustment for;		
(Increase) / Decrease in Inventory	667.01	979.67
(Increase) / Decrease in Trade Receivable	-276.12	736.11
Increase/(Decrease) in Trade Payables	-530.65	-1431.23
(Increase)/ Decrease in Loans & Advances	0.00	0.97
(Increase) / Decrease in other Current Assets	-3.94	-2.16
Increase / (Decrease) in Current Liabilities	0.00	0.00
Increase / (Decrease) in Short Term Provisions	-3.56	-18.80
(Increase) / Decrease in Current Investment		
Cash Generated from Operation	-125.90	331.39
Taxes Paid	4.00	12.75
Net Cash Flow from Operating Activities	-129.90	318.64
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	0.00	-5.04
(Increase) / Decrease in Investments & Accured Interest		
(Increase) / Decrease in other Non current Investments		
Other Income	4.15	6.26
Net Cash Flow from Investing Activities	4.15	1.22
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares		
Proceeds from Securities Premium		
Increase / (Decrease) in Short term Borrowings	123.18	-306.32
Increase / (Decrease) in Long term Borrowings		
Finance Cost	-0.05	-14.79
Adjustment of earlier in Retained Earning		
Net Cash Flow from Financing Activities	123.13	-321.11
Net Increase / (Decrease) in Cash & Cash Equivalents	-2.62	-1.25
Opening Balance of Cash & Cash Equivalents	8.11	14.88
Closing Balance of Cash & Cash Equivalents	5.49	13.63
Net Increase / (Decrease) in Cash & Cash Equivalents	-2.62	-1.25

CAMCIN

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

N. C. sheth hantam. P. Set Nidhi G. Sheth **Gautam Sheth** (Whole Time Directo Managing Director DIN:06748877 (DIN: 06748854)

Date: 08-10-2024 Place: Surat