

# Gujarat TOOLROOM LIMITED

402, Sheel Complex, 4th Floor, Mayur Colony, Nr. Mithakhali Under Bridge, Navrangpura, AHMEDABAD - 380 009.  
Tel No. : 079 - 2640 3311, 2640 1304, Tel-Fax : 079 - 2640 1304, Email: info@gujarattoolroom.com, Website : www.gujarattoolroom.com

**CIN: L45208GJ1983PLC006056**

Date: 14.11.2022

To,  
Department of Corporate Services  
The Bombay Stock Exchange Ltd.  
P.J. Towers,  
Dalal Street, Fort,  
Bombay- 400 001

Dear Sir,

**Sub.: Outcome of board meeting as per Regulation 30 of SEBI (LODR) Regulations, 2015.**

**Ref: Scrip Code: -513337**

Kindly acknowledge that the board meeting was held today at the registered office of the company at 03:00 PM. to consider and approve the unaudited Financial Results for the quarter ended on 30.09.2022.

Kindly take into your records.

Thanking You,

Yours faithfully,

**FOR GUJARAT TOOLROOM LIMITED**



**Director  
KALPESH MALVI  
DIN: 06880789**





**Independent Auditor's Review Report on Standalone Unaudited Quarterly and Half yearly  
Financial Results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations &  
Disclosure Requirements) Regulations, 2015 (as amended)**

**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 and half year ended 30<sup>th</sup> September, 2022 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement which is the responsibility of the Company's management and have been approved by the Board of Directors in their meeting held on 14<sup>th</sup> November, 2022 has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 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 statement is 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 of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards 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 & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place : Ahmedabad  
Date : 14/11/2022

**For, Dharmesh Parikh & Co LLP**  
Chartered Accountant  
Firm Registration No. 112054W/W100725

**Keval Shah**  
Partner  
Membership No. 198089  
UDIN: 22198089BDCUDK5043

**GUJARAT TOOLROOM LIMITED**

(CIN::L45208GJ1983PLC006056)

(Regd. Office:- 402, Sheel Complex, Nr. Mithakhall Under Bridge, Navrangpura, Ahmedabad-380009)

Email:- gujtoolroom@gmail.com

Web:-www.gujarattoolroom.com

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 30TH SEPTEMBER, 2022**

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	Revenue from Operations	2.00	5.25	-	7.25	-	-
	Other Income	-	-	0.84	-	0.84	0.84
	<b>Total Income</b>	<b>2.00</b>	<b>5.25</b>	<b>0.84</b>	<b>7.25</b>	<b>0.84</b>	<b>0.84</b>
<b>2</b>	<b>Expenses</b>						
	(a) Purchases of stock-in-trade	-	-	-	-	-	-
	(b) Changes in inventories of stock-in-trade	-	-	-	-	-	-
	(c) Employee benefits expense	0.05	0.55	-	0.60	-	0.91
	(d) Finance costs	-	0.01	-	0.01	-	0.12
	(e) Depreciation and amortisation expense	-	-	-	-	-	-
	(f) Other expenses	4.94	0.62	4.18	5.56	5.56	15.86
	(g) Foreign exchange loss / (gain)	-	-	-	-	-	-
	<b>Total Expenses</b>	<b>4.99</b>	<b>1.18</b>	<b>4.18</b>	<b>6.17</b>	<b>5.56</b>	<b>16.89</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>(2.99)</b>	<b>4.07</b>	<b>(3.34)</b>	<b>1.08</b>	<b>(4.72)</b>	<b>(16.05)</b>
<b>4</b>	<b>Add/(Less) : Exceptional items (net)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit/(Loss) before tax (3+4)</b>	<b>(2.99)</b>	<b>4.07</b>	<b>(3.34)</b>	<b>1.08</b>	<b>(4.72)</b>	<b>(16.05)</b>
<b>6</b>	<b>Tax expenses</b>						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	<b>Total Tax Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Profit / (Loss) for the period (5-6)</b>	<b>(2.99)</b>	<b>4.07</b>	<b>(3.34)</b>	<b>1.08</b>	<b>(4.72)</b>	<b>(16.05)</b>
<b>8</b>	<b>Other Comprehensive Income</b>						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(c) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Total Comprehensive Income/(Loss) for the period (7+8)</b>	<b>(2.99)</b>	<b>4.07</b>	<b>(3.34)</b>	<b>1.08</b>	<b>(4.72)</b>	<b>(16.05)</b>
<b>10</b>	<b>Paid-up Equity Share Capital (Face Value of Rs. 10 each)</b>	<b>69.54</b>	<b>69.54</b>	<b>69.54</b>	<b>69.54</b>	<b>69.54</b>	<b>69.54</b>
<b>11</b>	<b>Other Equity excluding Revaluation Reserve</b>						<b>(58.96)</b>
<b>12</b>	<b>Earning per share (Face Value of Rs. 10 each) (not annualised):</b>						
	Basic & Diluted	(0.43)	0.59	(0.48)	0.16	(0.68)	(2.31)

For & on behalf of the Board,

*Prakash Takhatsingh*

Prakash Takhatsingh  
Director  
(DIN:00717541)



Date : 14/11/2022  
Place : Ahmedabad

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**STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2022**

(Rs. in lakhs)

Sr. No.	Particulars	Standalone	
		30-09-2022	31-03-2022
		(Unaudited)	(Audited)
	<b>ASSETS</b>		
I	<b>Non-Current Assets</b>	-	-
II	<b>Current Assets</b>		
(a)	Financial Assets		
	(i) Trade Receivables	7.25	-
	(ii) Cash & Cash Equivalents	2.81	7.94
(b)	Other Current Assets	40.94	37.40
		<b>51.00</b>	<b>45.34</b>
	<b>Total Assets</b>	<b>51.00</b>	<b>45.34</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
(a)	Equity Share Capital	69.54	69.54
(b)	Other Equity	(57.88)	(58.96)
	<b>Total Equity</b>	<b>11.66</b>	<b>10.58</b>
	<b>LIABILITIES</b>		
I	<b>Non-Current Liabilities</b>	-	-
II	<b>Current Liabilities</b>		
(a)	Financial Liabilities		
	(i) Borrowings	38.39	33.47
	(ii) Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	-	-
	-Total outstanding dues of creditors other than micro enterprises and small enterprises	0.35	1.29
	(iii) Other Financial Liabilities	-	-
(b)	Other Current Liabilities	0.60	-
		<b>39.34</b>	<b>34.76</b>
	<b>Total Equity and Liabilities</b>	<b>51.00</b>	<b>45.34</b>

For & on behalf of the Board,

*Prakash*

**Prakash Takhatsingh**  
Director  
(DIN:00717541)



Date : 14/11/2022  
Place : Ahmedabad

**GUJARAT TOOLROOM LIMITED**  
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**STATEMENT OF CONDENSED CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022**

(Rs. in lakhs)

Sr. No.	Particulars	For the period ended 30-09-2022	For the period ended 31-03-2022
A	<b>Cash flow from operating activities</b>		
	Loss before tax	1.08	(16.05)
	<b>Adjustment on account of :</b>		
	Finance Costs	0.01	0.12
	<b>Operating (Loss) Before Working Capital Changes</b>	<b>1.09</b>	<b>(15.93)</b>
	Changes in Working Capital		
	(Increase)/Decrease in Trade Receivables	(7.25)	-
	(Increase)/Decrease in Other Current Asset	(3.54)	-
	Decrease/(Increase) in Trade Payable	(0.94)	(0.30)
	Decrease/(Increase) in Other Current Liabilities	0.60	(0.30)
	<b>Net cash (used in) from operating activities (A)</b>	<b>(10.04)</b>	<b>(16.53)</b>
B	<b>Net cash generated from investing activities (B)</b>	-	-
C	<b>Cash Flow From Financing Activity</b>		
	Proceeds from Current Borrowing	4.92	19.56
	Finance Costs Paid	(0.01)	(0.12)
	<b>Net cash generated from financing activities (C)</b>	<b>4.91</b>	<b>19.44</b>
	Net increase in cash and cash equivalents (A)+(B)+(C)	<b>(5.13)</b>	<b>2.91</b>
	Cash and cash equivalents at the beginning of the period	<b>7.94</b>	<b>5.03</b>
	<b>Cash and cash equivalents at the end of the period</b>	<b>2.81</b>	<b>7.94</b>

**Notes :**

- 1 The financial results for the quarter and period ended on 30th September, 2022 have been reviewed by the Audit Committee on 14th November, 2022 and recommended for adoption to the Board of Directors. The Board of Directors of the Company have considered and approved the same at its meeting held on 14th November, 2022.
- 2 The Statutory Auditors have carried out limited review of the above Financial Results for the quarter and period ended 30th September, 2022.
- 3 The financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.
- 4 The Company is in process of appointing the Company Secretary on account of Casual Vacancy.
- 5 Previous period's figures have been regrouped / rearranged wherever necessary, to confirm to the current period's classification.

For & on behalf of the Board,



Prakash Takhatsingh  
Director  
(DIN:00717541)



Date : 14/11/2022  
Place : Ahmedabad