

GAUTAM GEMS LIMITED

(CIN: L36911GJ2014PLC078802)

REGISTERED OFFICE: 3RD FLOOR, OFFICE-301, SUMUKH SUPER COMPUND,

VASTADEVADI ROAD, SURAT- 395004.

EMAIL: COMPLIANCEGG@GMAIL.COM PH: 0261-2538046

WEBSITE: WWW.GAUTANGEMS.COM

To

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.
2. 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

Digitally signed by
Gautam Pravinchandra
Sheth
Date: 2024.10.08 18:48:53
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Gautam Pravinchandra Sheth

Managing Director

DIN: 06748854



To

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

Digitally signed by RAJESHBHAI JASWANTLA SHAH
DN: cn=RAJESHBHAI JASWANTLA SHAH,
o=Chartered Accountants, ou=Chartered Accountants,
c=IN, email=rajeshbhaji@rajeshbhaji.com, ou=RAJESHBHAI JASWANTLA SHAH
Date: 2024.10.08 18:07:31 +05'30

CA RAJESH J. SHAH

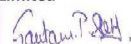
Partner

Membership No.: 040268

UDIN:

Place: Ahmedabad

Date : 08-10-2024

GAUTAM GEMS LIMITED		
CIN:-L36911GJ2014PLC078802		
3rd Floor, office 301, Sumukh Super Compound, Vasta Devadi Road, Surat		
STATEMENT OF ASSET & LIABILITIES AS ON 30th SEPTEMBER, 2024		
Particulars	Half Year Ended	Year Ended
	30.09.2024	31.03.2024
	Unaudited (in lakh)	Audited (in lakh)
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	196.32	201.08
(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	201.08
(2) Current Assets		
Inventories	3,860.60	4527.61
Current Financial Assets		
(a) Current investments		
(b) Trade receivables	2,759.21	2483.09
(c) Cash and cash equivalents	5.49	8.11
(d) Bank Balance other than Cash and cash equivalents		
(e) Loans, Current	74.50	74.50
(f) Other Current Financial Assets		
Total Current Financial Assets		
Current Tax Assets (net)		
Other Current Assets	94.78	90.84
Total Current Assets	6794.58	7,184.15
Total Assets	6990.90	7,385.23
EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	4284.61	4284.61
Other Equity	834.63	817.93
Total Equity	5119.24	5,102.54
(2) Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
(a) Borrowings , non current		
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
Total Non-Current Financial Liabilities		
Provision, non current		
Deffered tax liabilities (net)	15.48	15.48
Other non current liabilities		
Total Non-Current Liabilities	15.48	15.48
Current Liabilities		
Current Financial Liabilities		
(a) Borrowings , current	551.70	428.52
(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	1289.16	1819.81
(c) Other current financial liabilities		
Total Current Financial Liabilities	1840.86	2248.33
Other Current liabilities	0.00	
Provision, current	15.32	18.88
Current tax liabilities (net)		
Total Current Liabilities	1856.18	2267.21
Total Liabilities	1871.66	2282.69
Total Equity and Liabilities	6990.90	7,385.23
Date:- 08.10.2024	By order of the Board of Directors	
Place:- Surat	For, Gautam Gems Limited	
	N. G. Sheth 	
	Nidhi G. Sheth	Gautam Sheth
	(Whole Time Director)	(Managing Director)
	DIN : 06748877	(DIN: 06748854)



GAUTAM GEMS LIMITED

CIN:-L36911GJ2014PLC078802

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

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

in Lakhs

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		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:						
I	Revenue from operations	1655.28	2590.90	2380.41	4246.18	5091.93	10,134.08
II	Other Income	4.15	0.00	3.59	4.15	6.26	24.44
III	Total Income (I + II)	1659.43	2590.90	2384.00	4250.33	5098.19	10158.52
	Expenses:						
	Cost of materials consumed						
	Purchase of Stock-in-Trade	1418.52	2,094.78	3,376.85	3513.30	5915.94	12,482.99
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	212.70	454.30	(1,043.54)	667.00	-956.67	(2,547.19)
	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	4.76	-	1.71	4.76	4.20	9.51
	Other Expenses	-6.90	16.32	12.50	9.42	25.63	35.08
	Total Expense	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
	Tax expense:						
	(1) Current tax	2.00	2.00	0.25	4.00	12.75	9.00
	(2) Deferred tax	-	-	-	-	-	5.00
IX	Profit(Loss) from the period from continuing operations (VII - VIII)	10.29	6.41	2.42	16.70	41.35	38.26
X	Profit(Loss) from the period from discontinuing operations before tax	-	-	-	-	-	-
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
XIV	Other comprehensive income net of tax	-	-	-	-	-	-
XV	Total Comprehensive Income for the year	10.29	6.41	2.42	16.70	41.35	38.26
XVI	Details of Equity Share Capital						
	Paid-up Equity share capital (at par Value of Rs. 10 each)	4,284.61	4,284.61	1,907.73	4,284.61	1,907.73	4,284.61
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	-	-	-	-	-	-
	(2) Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	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 Committee and Approved by the Board of Directors at their respective Meeting held on 08-10-2024
- The Company's business activity fall within a singal 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

M. G. Sheth *Gautam P. Sheth*

Nidhi G. Sheth Gautam Sheth
(Whole Time Director) Managing Director
DIN : 06748877 (DIN: 06748854)

Date: 08-10-2024
Place: Surat

GAUTAM GEMS LIMITED

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


CASH FLOW STATEMENT OF HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

(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 & Accrued 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



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

N. G. Sheth 

Nidhi G. Sheth **Gautam Sheth**
(Whole Time Director) (Managing Director)

DIN : 06748877 (DIN: 06748854)

Date: 08-10-2024

Place: Surat