

Date: 15/01/2021

To
The General Manager-Listing
Corporate Relationship Department
The BSE Limited
Phiroz Jeejeebhoy Tower
Dalal Street, Mumbai-400001

Sub: Submission of Un-Audited Financial Results for the Quarter ended on 31st December, 2020 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

REF: GAUTAM GEMS LIMITED (Scrip Code: 540936)

Dear Sir/Madam,

This is to inform you under Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on Friday, 15th January, 2021, In that meeting the Board has decided the following matters:

1. Considered and approved the Un-audited financial results of the Company for the Quarter ended on 31st December, 2020.

We hereby enclose the following:

- (i) Un-Audited Financial Results for the Quarter ended on 31st December, 2020.
- (ii) Limited Review Report on Un-audited Financial Results for Quarter ended on 31st December, 2020.

The Board Meeting was started at 03.00 PM and concluded at 4.15 P. M.

Thanking You

For, GAUTAM GEMS LIMITED



GAUTAM PRAVINCHANDRA SHETH
MANAGING DIRECTOR



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GAUTAM GEMS LIMITED

Standalone unaudited financial results for the Quarter ended on December 31, 2020

Rs. In Lakhs

PARTICULARS	Quarter Ended	Half Year Ended	For the Nine Months Ended	Year Ended
	December 31, 2020	September 30, 2020	December 31, 2020	March 31, 2020
	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	3223.76	2414.31	5638.07	32817.03
Other income	9.36	14.81	24.17	61.07
Total income	3233.12	2429.12	5662.24	32878.1
Expenses				
Cost of Material Consumed	0	0	0	0
Purchase of Stock in Trade	4302.82	5639.83	9942.65	33,399.08
Changes in inventories of finished goods, work in progress and stock in trade	-1388.79	-3242.49	-4631.28	(669.85)
Employee benefits expense	1.65	6.08	7.73	33.01
Finance costs	0.06	0.14	0.20	0.26
Depreciation and amortization expense	1.90	3.79	5.69	10.16
Other expenses	57.69	19.36	77.05	30.49
Total expenses	2975.33	2426.71	5402.04	32803.15
Profit before tax	257.79	2.41	260.20	74.95
Tax expense:				
Current tax	51.56	0.60	52.04	15.00
Deferred tax	0.00	0.00	0.00	2.59
Profit for the period	206.23	1.81	208.16	57.36
Other comprehensive income				
A (i) Items that will not be reclassified to profit or loss				
(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0
B (i) Items that will be reclassified to profit or loss				
(ii) Income tax relating to items that will be reclassified to profit or loss	0	0	0	0
Total other comprehensive income (loss)	0	0	0	0
Total comprehensive income (loss) for the period	0	0	0	0
Earnings per share:				
Equity shares of par value Rs 10 each	1006.71	549.11	1006.71	549.11
(1) Basic (Rs)	2.05	0.03	2.07	1.04
(2) Diluted (Rs)	2.05	0.03	2.07	1.04
See accompanying notes to the standalone interim financial statements				
As per our report of even date attached				
			By order of the Board of Directors	
			For, GAUTAM GEMS LIMITED	
Date : 15.01.2021				
Place : Ahmedabad			Managing Director	

PARTH SHAH AND ASSOCIATES
CHARTERED ACCOUNTANTS

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

Sub: Limited Review Report

Ref. Un-Audited Financial Result for the Quarter ended on December 31, 2020.

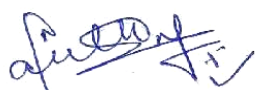
Dear Sir

We have reviewed the accompanying statement of unaudited financial results of **Gautam Gems Limited** for the Quarter ended on December 31, 2020. 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
Place: Ahmedabad
Date: 15.01.2021