

GGL/SE/2025-26/P41

Date: February 13, 2026

To,
General Manager
Department of Corporate Services
BSE Limited
Listing Operations (Equity),
P. J. Towers, Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

Sub: Outcome of the meeting of Board of Directors of the company held on February 13, 2026.

Ref: Gautam Gems Limited (BSE Script Code: 540936)

Pursuant to Regulation 30 read with Part A of Schedule III of the SEBI Listing Regulations of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we wish to inform you that the Meeting of Board of Directors of the Company was held today i.e. on Friday, February 13, 2026 at the Registered office of the Company.

The Board, along with other agenda items, considered and approved the following:

1. Financial Results for the Quarter and Nine Months Ended December 31, 2025

- The **Unaudited Standalone Financial Results** for the quarter and Nine Months ended December 31, 2025 were reviewed and approved by the Board.
- The **Limited Review Report** for the said period, as submitted by M/s. Shah Karia & Associates, Chartered Accountants, Statutory Auditors of the Company, was also considered and taken on record.

These results have been duly reviewed by the Audit Committee. A copy of the Unaudited Financial Results along with the Limited Review Report is enclosed herewith and is also available on the Company's website: www.gautamgems.com.

In compliance with Regulation 47 of the SEBI Listing Regulations, necessary arrangements have been made for publication of the results along with a QR code in the newspapers.



As per the SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, and the Company's Code of Conduct for Prevention of Insider Trading, the trading window has been closed with effect from January 1, 2026 and will remain closed until 48 hours after the declaration of the financial results.

The said meeting was commenced at 2.30 P.M. and concluded at 04:00 P.M.

You are requested to kindly take the above on record.

Thanking you,

For Gautam Gems Ltd

Gautam P. Sheth
Managing Director

DIN: 06748854

Encl: As Stated



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 31st DECEMBER 2025

in Lakhs

Sr. No	Particulars	Quarter Ended	Quarter Ended			Nine month ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	Income:							
I	Revenue from operations	1294.55	2306.46	1311.13	5948.93	5557.31	7,834.01	
II	Other Income	2.97	2.98	0.00	5.96	4.15	16.49	
III	Total Income (I +II)	1297.52	2309.44	1311.13	5954.89	5561.46	7850.50	
	Expenses:							
IV	Cost of materials consumed							
	Purchase of Stock-in-Trade	1506.70	2,484.29	2,093.94	6,670.49	5,607.24	7,473.95	
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-140.57	(258.67)	(808.06)	(842.16)	(141.06)	203.61	
	Employee Benefit Expense	15.37	17.32	4.58	47.80	39.68	65.58	
	Financial Costs	6.31	6.73	0.11	20.14	0.16	33.32	
	Depreciation and Amortization Expense	2.57	2.45	2.37	5.02	7.13	6.69	
	Other Expenses	-104.03	38.50	1.79	15.15	11.21	25.02	
	Total Expense	1286.35	2290.62	1294.73	5916.44	5524.36	7808.17	
V	Profit before exceptional items and tax (III - IV)	11.17	18.82	16.40	38.45	37.10	42.33	
VI	Exceptional Items	-	-	-	-	-	-	
VII	Profit before tax (V- VI)	11.17	18.82	16.40	38.45	37.10	42.33	
VIII	Tax expense:							
	(1) Current tax	2.50	4.50	3.00	9.00	7.00	9.00	
	(2) Deferred tax		-				4.91	
IX	Profit(Loss) from the period from continuing operations (VII - VIII)	8.67	14.32	13.40	29.45	30.10	28.42	
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)	8.67	14.32	13.40	29.45	30.10	28.42	
XIV	Other comprehensive income net of tax	-	-	-	-	-	-	
XV	Total Comprehensive Income for the year	8.67	14.32	13.40	29.45	30.10	28.42	
XVI	Details of Equity Share Capital							
	Paid-up Equity share capital (at par Value of Rs. 10 each)	4,284.61	4,284.61	4,284.61	4,284.61	4,284.61	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	0.03	0.03	0.07	0.07	0.07	
	(2) Diluted earnings (loss) per share from continuing operations	0.02	0.03	0.03	0.07	0.07	0.07	
	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	0.03	0.03	0.07	0.07	0.07	
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.02	0.03	0.03	0.07	0.07	0.07	

Notes:

- The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 13-02-2026
- The Company's business activity fall within a single 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

Gautam P. Sheth

Gautam Sheth
Managing Director
(DIN: 06748854)

Date: 13-02-2026
Place: Surat

SHAH KARIA & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To
The Board of Directors
Gautam Gems Limited

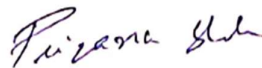
We have reviewed the accompanying statement of unaudited financial results of Gautam Gems Limited (the "Company") for the quarter ended December 31, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **SHAH KARIA & ASSOCIATES**
Chartered Accountants
FRN: 131546W



Priyank Shah
Partner
Membership No.: 118627

UDIN: 26118627ISRJLE6731



Date: **February 13, 2026**
Place: **Ahmedabad**