CIN: L45208GJ1983PLC006056

404 , Silicon Tower, Law Garden, Ellishbridge, Ahmedabad, Gujarat-380006

GST: 24AAACG5585F1ZO

November 11, 2024

To, Listing Department, **BSE Limited**, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400001.

Scrip Code: 513337

Subject: Outcome of Board Meeting of the Company held on November 11, 2024 and Unaudited Financial Results for the Quarter and Half year ended on September 30, 2024

Pursuant to Regulation 30 read with Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), this is to inform you that the Board of Directors of the Company at its meeting held today, i.e., November 11, 2024, inter alia, has considered and approved the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2024 together with the Limited Review Report reviewed by the Audit Committee at its meeting held on November 11, 2024.

A copy of Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2024 together with the Limited Review Report thereon is enclosed herewith for your information.

The meeting of the Board of Directors commenced at 02:00 P.M. and ended at 03:55 P.M.

This is for your information and records.

Thanking You,

Yours faithfully, For Gujarat Toolroom Limited

Digitally signed Vaidehi by Vaidehi Bang Bang

Date: 2024.11.11 16:07:25 +05'30'

Vaidehi Bang

Company Secretary & Compliance Officer

(Membership No.: A73835)

Encl: as above



M Chauhan & Associates

rtered Accountants



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

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 guarter ended 30th September, **2024** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Our responsibility is to issue a report on the financial statement based on our review.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared 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, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India. 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 Engagement (SRE) 2410 "Review of Interim Consolidated Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of

K M Chauhan & Associates

Chartered Accountants



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 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 conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under section 133 of the act read with relevant rules issued there under and other recognized accounting practice 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 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement

Thanking you

FOR, K M CHAUHAN AND ASSOCIATES

CHARTERED ACCOUNTANTS FRN 125924W

KISHORSINH MAYURSINH CHAUHAN

Digitally signed by MSHCRISINH MAYURSINH CHAUHAN
Discussion of the Control of the

Kishorsinh M. Chauhan

Partner

Membership No. 118326

Date: 11/11/2024 Place: Ahmedabad

UDIN: 24118326BKHJWS3333

GUJARAT TOOLROOM LIMITED CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN ELLISHBRIDGE, AHMEDABAD 380006

Standalone Assets & Liabilities Result for the quarter ended on September 30, 2024

			Ouarter Ended		(Am Year T	ount in Rs Lakhs)
No. Oct. Los	Note	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023
Particulars	No.	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
I. ASSETS						
Non-Current Assets						
(1) (a) Property, Plant and Equipment and Intangible Assets	10					
(i) Property, Plant and Equipment (ii) Intangible Assets		111.43	120.67	3.71	111.43	3.71
(iii) Capital Work-in-Progress		_	_	_	-	-
(iv) Intangible Assets Under Development		-	-	-	-	-
(b) Non-Current Investments	11	67.25	67.25	-	67.25	-
(c) Deferred Tax Assets (Net)	12	0.81	-	-	0.81	-
(d) Long-term Loans and Advances (e) Other Non-Current Assets	12	-	-	2.48	-	2.48
2 Current Assets						
(a) Current Investments	14	_	_	_	-	-
(b) Inventories	15	169.76	1,287.73	208.78	169.76	208.78
(c) Trade Receivables	16	5,527.14	-	0.22	5,527.14	0.22
(d) Cash and Cash Equivalents	17	103.97	428.07	1,140.36	103.97	1,140.36
(e) Short-Term Loans and Advances (f) Other Current Assets	18 19	24,019.20 34.38	23,494.69 121.31	2,316.93 0.10	24,019.20 34.38	2,316.93 0.10
· · · · · · · · · · · · · · · · · · ·			_			<u> </u>
Total Asse	ts	30,033.95	25,519.73	3,672.57	30,033.95	3,672.57
II. EQUITY AND LIABILITIES (1) Shareholder's Funds						
(a) Share Capital	1	1,166.63	555.54	555.54	1,166.63	555.54
(b) Reserves and Surplus	2	5,950.20	1,057.68	423.46	5,950.20	423.46
(c) Money received against Share Warrants						
(2) Share Application Money Pending Allotment		-	-	-	-	-
(3) Non-Current Liabilities						
(a) Long-Term Borrowings	3	-	-	-	-	-
(b) Deferred Tax Liabilities (Net)		-	0.44	-	-	-
(c) Other Long Term Liabilities (d) Long-Term Provisions	4 5		-	-	-	-
(d) Long Term Provisions	3					
(4) Current Liabilities						
(a) Short-Term Borrowings	6 7	19.48	-	-	19.48	-
(b) Trade Payables(A) Total outstanding dues of micro enterprises and small enterprises	/	20,354.76	20,438.49	2,613.24	20,354.76	2,613.24
(B) Total outstanding dues Other Than micro enterprises and small enterprises		-		-,	-	-,
(a) Other Consent Patricipa	0	2.047.00	2.004.62	_	2.047.00	
(c) Other Current Liabilities (d) Short-Term Provisions	8 9	2,047.90 494.98	2,884.63 582.96	80.34	2,047.90 494.98	80.34
Total Equity and Liabiliti		30,033.95	25,519.73	3,672.57	30,033.95	3,672.57
		AVCHALDHAL (<u> </u>		
		AVCHALBHAI HEMTABHAI CHAUDHARY	lly signed by AVCHALBHAI ABHAI CHAUDHARY 2024.11.11 15:22:14 +05'30'			Vaidehi Bang Dane: 2024.11.1115:25:19
Place: Ahmedabad	AVC	HALBHAI HEMTABH	IAI CHOUDHARY			VAIDEHI BANG
Date : 11/11/2024			Director			Company Secretary
			10049028			CDLPB4593H
	Dakas		AJKUMAR DUTTA	RAKESH	Digitally signed by RAKESH RAKESH KUMAR	KUMAR SHARMA
	nakes Dutta	Digitally signed by Rakesh Dutta Date: 2024.11.11 15:36:41.405'30'	CFO ACCPD6588J	KUMAR SHARMA	SHARMA Date: 2024.11.11 16:04:08 +05'30'	Managing Director 10703752

CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN ELLISHBRIDGE, AHMEDABAD 380006

Standalone Financial Results of the quarter and year ended on September 30,2024

(Amount in F	

		Ouarter Ended		Year Til		Year Ended
Paration Laura	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
Particulars Particulars	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations II Other Income	8,033.01 8.72	6,584.50 0.45	15,668.16 0.00	14,617.51 0.11	15,777.84 0.00	20,590.29 152.28
III Total Income (I+II)	8,041.73	6,584.95	15,668.17	14,617.62	15,777.84	20,742.57
IV EXPENSES: Cost of Materials Consumed Purchase of Stock-in-Trade Change in inventory of finished goods, work-in- progress and Stock-in-Trade Employee Benefits Expenses Finance costs Depreciation and amortization expenses Other Expenses	6,029.69 1,117.98 9.16 0.08 9.51 46.86	1,204.05 4,891.29 8.60 4.13 10.30 101.33	15,273.00 41.46 1.84 - - 31.49	7,233.74 6,009.27 17.76 4.20 19.81 139.13	15,354.59 (40.13) 2.14 - - 37.47	24,851.79 (6,010.38) 28.26 - 3.23 121.68
Total expenses (IV	7,213.28	6,219.69	15,347.79	13,423.91	15,354.07	18,994.59
V Profit/(Loss) before exceptional items and tax	828.45	365.26	320.38	1,193.71	423.77	1,747.98
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	828.45	365.26	320.38	1,193.71	423.77	1,747.98
VIII Extraordinary items	-	-	-		-	-
IX Profit/(Loss) before tax	828.45	365.26	320.38	1,193.71	423.77	1,747.98
X Tax expense: - (1) Current Tax (2) MAT Credit Entitlement (3) Deferred Tax	214.81 - (1.25)	94.97 - (1.48)	80.09 - -	309.78 - (2.73)	105.94 - -	484.40 - 1.92
XI Profit/(Loss) for the period from continuing operation	614.89	271.78	240.28	886.67	317.83	1,261.65
XII Profit/(Loss) for discontinued operation XIII Tax expenses of discontinued operations XIV Profit/(Loss) form Discontinued operation (after tax)	- - -	- - -	- - -	- - -	- - -	-
XV Profit/(Loss) for the period	614.89	271.78	240.28	886.67	317.83	1,261.65
XVI Earnings per equity share: (1) Basic (2) Diluted	1.11 1.11	0.49 0.49	0.43 0.43	1.60 1.60	0.57 0.57	2.27 2.27 Vaidehi Digitally signed by Vaideh Bing
			CHAUDHARY	pany signatury (ACMANY) 181:2024.11.11 15:22:29 +05'35'		Bang Date: 2024.11.11 15:2452 +05'90'
Place: Ahmedabad Date: 11/11/2024		AVCHA	LBHAI HEMTABHA	Director		COLUMN SECRETARY

10049028

CDLPB4593H

Rakesh bytasan Data
Dutta 25(4):11
11:3462-46519
RAKESH RAJKUMAR DUTTA
CFO
ACCPD6588J

RAKESH KUMAR SHARMA
RAKESH KUMAR SHARMA
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CIN - L45208GJ1983PLC006056 404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN ELLISHBRIDGE, AHMEDABAD 380006

Cash Flow Statement as on 30/09/2024

			Amount ii 30.09.2		Amount in Lakhs 30.09.2023		
	Particulars		Rs 30.09.	Rs	Rs	Rs	
	I FLAW FROM ORFOLITING ACTIVITIES						
A CASH	FLOW FROM OPERATING ACTIVITIES						
	rofit Before Tax			1,193.71		423.77	
	ack: -		10.01				
	eciation rred Revenue Expenditure		19.81		-		
	on sale of Assets		_		_		
	est expense		4.20		-		
	rs if any		-	24.01	-	-	
Deduc	·	-		-			
Inter	rest income		-		-		
Profit	t on sale of Assets		-		-		
Othe	rs if any		0.11	0.11	0.00	0.00	
Adjus	ating profit before working capital chang stments for:	es		1,217.61		423.77	
	ease/(Increase) in Receivables		(5,259.77)		226.07		
	ease/(Increase) in Inventories		6,009.27		(40.13)		
	ease/(Decrease) in Payables		12,777.42	13,526.92	2,613.24	2,799.17	
	generated from operations			14,744.53		3,222.94	
	ne Tax Adjustment			303.15		30.90	
	flow before extraordinary item			14,441.39		3,192.04	
	eeds from extraordinary item Cash flow from Operating activities			0.11 14,441.50		0.00 3,192.05	
Net	asii now from Operating activities			14,441.50		3,192.05	
B CASH	FLOW FROM INVESTING ACTIVITIES						
Purcl	nase of Fixed Assets		(12.50)		(3.71)		
	of Fixed Assets		-		-		
	ease in Long & Short Term Advances & Investr		-		=		
	ease in other Current & NON Current Assets		(21,454.54)		(1,960.47)		
	est income		=	(21.467.04)	=	(1.064.10)	
Net C	ash used in Investing activities			(21,467.04)		(1,964.18)	
	FLOW FROM FINANCING ACTIVITIES						
	eeds from issuance of share capital		4,888.72		-		
	eeds from Long term Borrowings		-		- (0.4.04)		
	eeds from Short term Borrowings		2,015.12		(94.31)		
	lend Payable rest paid		(555.54)		-		
	cash used in financing activities		(4.20)	6,344.10	_	(94.31)	
Not i	ncrease in cash & Cash Equivalents			(681.43)		1,133.56	
Net II	icrease in cash & cash Equivalents			(081.43)		1,133.30	
Cash	and Cash equivalents as at	31.0	03.2024	785.40	31.03.2023	6.80	
Cash	and Cash equivalents as at	30.0	09.2024	103.97	30.09.2023	1,140.36	
			AVCHALBHAI HEMTABHAI	Digitally signed by AVCHALBHAI HEMTABHAI CHAUDHARY		Vaidehi Rang Date: 202411.11	
			CHAUDHARY	Date: 2024.11.11 15:22:48 +05'30'		Daily / 152425+0530	
Place: Ahme		VCHALBHAI	HEMTABHA	AI CHOUDHARY		VAIDEHI BANG	
Date: 11/1	1/2024			Director		Company Secretary	
				10049028		CDLPB4593H	
			DAVECH PA	IVIIMAD DIITTA	DAVECH	VIIMAD CHADMA	
		Rakesh Digitally signed by Rakesh Dutta	RANESH KA	JKUMAR DUTTA		KUMAR SHARMA	
		Dutta Date: 2024.11.11 15:35:22 +05'30'		CFO	RAKESH Digitally signed by RAKESH KUMAR SHARMA	Managing Director	
		0		ACCPD6588J	SHARMA Date: 2024.11.11 16:02:53 +05'30'	10703752	

GUJARAT TOOLROOM LIMITED CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN ELLISHBRIDGE, AHMEDABAD 380006

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

								unt in Rs Lakhs)
	Particulars		Note		Quarter Ended		Year Till date	
	r ar troutars		No.	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023
ī.	Segment Revenue (Sales and Other operating income)							
1.	- Construction Material			1329.12	1516.37	52.06	2845.49	52.06
	- Rough Diamonds			441.18	742.57	0.00	1183.74	0.00
	- Agricultural Products			6262.72	3984.95	0.00	10247.67	0.00
	- Others (Fabrics, Shares Trading, etc)			0.00	340.60	15616.08	340.60	15725.75
		Total Segment Revenue		8033.02	6584.49	15668.14	14617.50	15777.81
II.	Segment Results							
	- Construction Material			290.28	27.44	0.00	317.72	0.00
	- Rough Diamonds			16.38	0.00	0.00	16.38	0.00
	- Agricultural Products			578.67	260.69	0.00	839.36	0.00
	- Others (Fabrics, Shares Trading, etc)			0.00	201.03	353.57	201.03	463.06
	- Unallocable Income (Net of Unallocable Expense)		1	-270.45	-217.38	-113.28	-487.83	-145.23
		Total Segment Results		614.89	271.78	240.29	886.67	317.83
III.	Segment Assets							
	- Construction Material			160.11	963.53	0.00	136.68	0.00
	- Rough Diamonds			0.00	424.79	0.00	0.00	0.00
	- Agricultural Products			5497.68	0.00	226.50	5497.68	226.50
	- Others (Fabrics, Shares Trading, etc)			989.71	990.45	208.96	989.71	208.96
	- Unallocable Corporate Assets		2	24274.45	24275.97	3501.01	24274.45	3501.01
		Total Segment Assets		30921.96	26654.74	3936.47	30898.53	3936.47
IV.	Segment Liabilities							
	- Construction Material			3104.23	4583.96	0.00	3104.23	0.00
	- Rough Diamonds			1088.95	1621.12	0.00	1088.95	0.00
	- Agricultural Products			17017.35	12447.35	0.00	17017.35	0.00
	- Others (Fabrics, Shares Trading, etc)			121.74	4.99	2489.91	462.34	2489.91
	- Unallocable Corporate Liabilities		2	2472.97	6421.53	138.68	2472.97	138.68
		Total Segment Liabilities		23805.24	25078.95	2628.59	24145.84	2628.59

Notes on Segment Information:

Place: Ahmedabad Date: 11/11/2024

1. Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to each of the segments. Other "unallocable income net of unallocable expenditure" mainly includes incomes and expenses on common services not directly identifiable to individual segments, corporate expenses and unallocable exceptional items.

Segment Assets and Segment Liabilities are as at 30th September 2024, 30th June 2024 and 30th September 2023. Unallocable corporate assets less Unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank.

2. Previous period figures have been re-grouped / re-classified wherever necessary, to conform to this period's classification.

AVCHALBHAI
HEMTABHAI
CHAUDHARY

AVCHALBHAI HEMTABHAI
CHAUDHARY

AVCHALBHAI HEMTABHAI CHOUDHARY

Director 10049028

RAKESH RAJKUMAR DUTTA
Rakesh September CFO
Dutta September ACCPD6588J

Vaideh Digitally signed by Vaideh Bang i Bang 20241.11 152355.405307 VAIDEHI BANG Company Secretary CDLPB4593H

RAKESH KUMAR SHARMA CDLPB4593H

RAKESH KUMAR SHARMA
Oppisity signed by MAXEST Managing Director
MANA SHARMA
10703752 10703752

M Chauhan & Associates



Independent Auditor's Review Report On Consolidated Unaudited Quarterly and Year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To The Board of Directors **Gujarat Toolroom Limited**

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Gujarat Toolroom Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associates and joint ventures for the quarter ended September 30, 2024 and for the period from July 01, 2024 to September 30, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended and the corresponding period from July 01, 2024 to September 30, 2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared 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, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

K M Chauhan & Associates

Chartered Accountants



3. 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 provide less assurance than an audit. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. The Statement includes the results of the following entities:
 - (i) GTL GEMS DMCC (Wholly owned subsidiary)
 - (ii) GTL ZAMBIA LIMITED (Wholly owned subsidiary)
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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 Standard 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 and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

K M Chauhan & Associates

Chartered Accountants



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6. The consolidated unaudited financial results include the interim financial statements of one subsidiary which have not been reviewed/audited by their auditors, whose interim financial statements reflect total assets of Rs. 48,136.26 Lacks as at September 30, 2024 and total revenue of Rs. 19,063.49 Lacks and total net profit after tax of Rs. 2,063.87 Lacks for the quarter ended September 30, 2024 and for the period from July 01, 2024 to September 30, 2024 respectively, and cash flows (net) of Rs. 97.70 Lacks for the period from July 01, 2024 to September 30, 2024, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements/ financial information / financial results are not material to the Group.

Thanking you

FOR, K M CHAUHAN AND ASSOCIATES

CHARTERED ACCOUNTANS

FRN 125924W

KISHORSINH MAYURSINH CHAUHAN Digitally signed by XISHORSINH MAYURSINH CHAUHAN
Nic c-Ni, 0-PERSONAL, title-7902,
peudonym-968999665d943799723d86601761437,
2-5.4.20-47b0cf3e1557e656c486c686s5c4276792544902
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Physiologisty e1-4cs0de64846, petastode-8-50007,
RE-Guijant,
ericilihumber: 1-b69945ca677671d13d1ca1166423a881
e0fecd5367bib2-2646bd3247ee88a, cn-905HORSINH
MAYURSINH CHAUHAN

Kishorsinh M. Chauhan

Partner

Membership No. 118326

Date: 11/11/2024
Place: Ahmedabad

UDIN: 24118326BKHJWR8722

CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN ELLISHBRIDGE, AHMEDABAD 380006

Consolidated Assets & Liabilities Statement for the quarter and year ended on September 30,2024

(Amount in Rs Lakhs)

		Quarter Ended		Year T	ll date
Particulars Particulars	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
I. ASSETS					
Non-Current Assets					
(1) (a) Property, Plant and Equipment and Intangible Assets (i) Property, Plant and Equipment	111.43	120.67	3.71	111.43	3.71
(ii) Intangible Assets	-	120.07	5.71	-	5.71
(iii) Capital Work-in-Progress	-	-	-	-	-
(iv) Intangible Assets Under Development	-	-	-	-	-
(b) Non-Current Investments	-	-	-	- 0.01	-
(c) Deferred Tax Assets (Net) (d) Long-term Loans and Advances	0.81	-	-	0.81	-
(e) Other Non-Current Assets	-	-	2.48	-	2.48
2 Current Assets					
(a) Current Investments	-	-	-	-	-
(b) Inventories	3,266.45	8,146.15	208.78	3,266.45	208.78
(c) Trade Receivables	50,415.63	36,348.75	0.22	50,415.63	0.22
(d) Cash and Cash Equivalents (e) Short-Term Loans and Advances	246.18 23,957.56	572.17 23,487.40	1,140.36 2,316.93	246.18 23,957.56	1,140.36 2,316.93
(f) Other Current Assets	36.37	157.34	0.10	36.37	0.10
Total Asset	s 78,034.43	68,832,49	3,672.57	78,034,43	3,672.57
II. EQUITY AND LIABILITIES	70,034.43	00,032.43	3,072.37	70,034.43	3,072.37
(1) Shareholder's Funds					
(a) Share Capital	1,166.63	555.53	555.54	1,166.63	555.54
(b) Reserves and Surplus	16,081.62	9,122.25	423.46	16,081.62	423.46
(c) Money received against Share Warrants	-	-	-	-	-
(2) Foreign Currency Translation Reserve	-	-	-	-	-
(3) Non-Current Liabilities					
(a) Long-Term Borrowings	-	-	-	-	-
(b) Deferred Tax Liabilities (Net)	-	0.44	-	-	-
(c) Other Long Term Liabilities (d) Long-Term Provisions	-	-	-	-	-
(-)g					
(4) Current Liabilities				20	
(a) Short-Term Borrowings (b) Trade Payables	39.44	19.85	-	39.44	-
(A) Total outstanding dues of micro enterprises and small enterprises	20,354.76	20,438.49	2,613.24	20,354.76	2,613.24
(B) Total outstanding dues Other Than micro enterprises and small enterprises	37,829.72	35,275.14	-	37,829.72	-,
(c) Other Current Liabilities	2.010.21	2,837.83		2,010.21	
(c) Other Current Liabilities (d) Short-Term Provisions	2,010.21 552.05	2,837.83 582.96	80.34	2,010.21 552.05	80.34
Total Equity and Liabilitie		68.832.49	3,672,57	78.034.43	3,672.57

AVCHALBHAI HEMTABHAI CHAUDHARY

Vaidehi Digitally signed by Vaidehi Bang Date: 2024.11.11 15:32:57 +05'30'

Place: Ahmedabad

Date: 11/11/2024

AVCHALBHAI HEMTABHAI CHOUDHARY

Director 10049028

VAIDEHI BANG Company Secretary CDLPB4593H

Rakesh Digitally signed by Rakesh Dutta Date: 2024.11.11 15:37:29 +05:30*

RAKESH RAJKUMAR DUTTA CFO ACCPD6588J

RAKESH KUMAR SHARMA RAKESH Olgataly signed by MARSH Managing Director KUMAR Diseased 11.11 SHARMA Diseased 11.11 10703752

CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN ELLISHBRIDGE, AHMEDABAD 380006

Consolidated Financial Results for the quarter and year ended on September 30,2024

						(Amo	ount in Rs Lakhs)
			Quarter Ended		Year Till		Year Ended
	Particulars —	30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
I II	Revenue From Operations Other Income	27,050.76 54.46	26,434.76 0.47	15,668.16 0.00	53,538.50 0.20	15,777.84 0.00	55,543.36 249.00
Ш	Total Income (I+II)	27,105.22	26,435.22	15,668.17	53,538.69	15,777.84	55,792.36
IV	EXPENSES: Cost of Materials Consumed Purchase of Stock-in-Trade Change in inventory of finished goods, work-in- progress and Stock-in-Trade Employee Benefits Expenses Finance costs Depreciation and amortization expenses Other Expenses	16,747.69 6,029.69 1,117.98 9.16 0.08 9.51 298.78	17,756.42 1,205.52 4,891.29 8.60 4.13 10.30 192.26	15,273.00 41.46 1.84 - - 31.49	34,551.52 7,233.74 6,009.27 17.76 4.20 19.81 482.12	15,354.59 (40.13) 2.14 - - 37.47	28,944.27 24,851.79 (6,010.38) 28.26 3.23 176.71
	Total expenses (IV)	24,212.89	24,068.52	15,347.79	48,318.43	15,354.07	47,993.89
V	Profit/(Loss) before exceptional items and tax	2,892.32	2,366.71	320.38	5,220.27	423.77	7,798.47
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax	2,892.32	2,366.71	320.38	5,220.27	423.77	7,798.47
VII	I Extraordinary items	-	-	-		-	-
IX	Profit/(Loss) before tax	2,892.32	2,366.71	320.38	5,220.27	423.77	7,798.47
X	Tax expense: - (1) Current Tax (2) MAT Credit Entitlement (3) Deferred Tax	214.81 - (1.25)	94.97 - (1.48)	80.09 - -	309.78 - (2.73)	105.94 - -	484.40 - 1.92
ΧI	Profit/(Loss) for the period from continuing operation	2,678.76	2,273.22	240.28	4,913.22	317.83	7,312.14
XI/	I Profit/(Loss) for discontinued operation I Tax expenses of discontinued operations I Profit/(Loss) form Discontinued operation (after tax) Profit/(Loss) for the period	2,678.76	2,273,22	240.28	4.913.22	317.83	7.312.14
	I Earnings per equity share:	2,070.70	2,273.22	240.20	4,313.22	317.03	7,312.14
	(1) Basic (2) Diluted	4.82 4.82	4.09 4.09	0.43 0.43	8.84 8.84	0.57 0.57	13.16 13.16
				AVCHALBHAI HEMTABHAI CHAUDHARY	ligitally signed by AVCHALBHAI EMTABHAI CHAUDHARY late: 2004.1.1.1 15:18:11 +05'30'		Vaidehi Bang Cogitally signed by Vaidehi Bang Bane 2004.11.11 15:31:54
	e: Ahmedabad e: 11/11/2024		AVCHALB	НАІ НЕМТАВНА	Director 10049028		VAIDEHI BANG Company Secretary CDLPB4593H
Note	a.		Rakesh by blauch by blauch by blauch by blauch by blauch by blauch base by blauch blauch by blau	Dutta	JKUMAR DUTTA CFO ACCPD6588J	management Charles to change	CUMAR SHARMA Managing Director 10703752
Note	e: Conversion Rate used for GTL GEMS DMCC Opening Rate Closing Rate Avg. Rate	83.4413 83.8263 83.6338	83.4322 83.3724 83.4023	- - -	83.4322 83.8263 83.6293	- - -	83.0351 83.3828 83.2090

CIN - L45208GJ1983PLC006056 404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN ELLISHBRIDGE, AHMEDABAD 380006

Consolidated Cash Flow Statement as on 30/09/2024

	Amount in Lakhs	Amouni	Amount in Lakhs		
Particulars	30.09.2024		9.2023		
Particulars	Rs Rs	Rs	Rs		
A CASH FLOW FROM OPERATING ACTIVITIES					
Net Profit Before Tax	5,220	.27	423.77		
Add Back: -					
Depreciation	19.81	-			
Deferred Revenue Expenditure	-	-			
Loss on sale of Assets	- -	-			
Interest expense	4.20	-			
Others if any		.01	_		
Deduct: -					
Interest income	-	-			
Profit on sale of Assets	-	-			
Others if any	0.20	.20 0.00	0.00		
Operating profit before working capital changes	5,244	.08	423.77		
Adjustments for:	(20.445.72)	226.07			
Decrease/(Increase) in Receivables	(20,145.72)	226.07			
Decrease/(Increase) in Inventories	12,065.53	(40.13)			
Increase/(Decrease) in Payables	17,517.58 9,437		2,799.17		
Cash generated from operations	14,681		3,222.94		
Income Tax paid		.15	30.90		
Cash flow before extraordinary item	14,378	.32	3,192.04		
Proceeds from extraordinary item	(.20	0.00		
Net Cash flow from Operating activities	14,378	.52	3,192.05		
B CASH FLOW FROM INVESTING ACTIVITIES					
Purchase of Fixed Assets	(12.50)	(3.71))		
Sale of Fixed Assets	-	-	•		
Increase in Long & Short Term Advances & Investment	-	-			
Increase in other Current & NON Current Assets	(21,401.88)	(1,960.47))		
Interest income	(21/101100)	(2/500:17)	,		
Net Cash used in Investing activities	(21,414	.37)	(1,964.18)		
C CASH FLOW FROM FINANCING ACTIVITIES					
Proceeds from issuance of share capital	4,888.72				
	4,000.72	-			
Proceeds from Long term Borrowings	2.001.41	(04.31)			
Proceeds from Short term Borrowings	2,081.41	(94.31))		
Dividend Payable	(555.54)	-			
Interest paid	(4.20)	-	(04.04)		
Net Cash used in financing activities	6,410	.39	(94.31)		
Effect of exchange rates on cash and cash equivalents	(4)	74)	-		
Net increase in cash & Cash Equivalents	(667	.20)	1,133.56		
Cash and Cash equivalents as at	31.03.2024 829	.91 31.03.2023	6.80		
Cash and Cash equivalents as at		30.09.2023	1,140.36		
Casil alla Casil equivalents as at			1,140.50		
	AVCHALBHAI HEMTABHAI CHAUDHARY Digitally signed by AVCHALBHA CHAUDHARY Digitally signed by AVCHALBHA LITTLE STATE Digitally signed	y	Vaidehi Bang Copiety squad by Tatalahi Tang		
Place: Ahmedabad	AVCHALBHAI HEMTABHAI CHOUDHA	RY	VAIDEHI BANG		
		ector			
Date: 11/11/2024			Company Secretary		
	10049	7UZ0	CDLPB4593H		
	Rakesh Digitally signed RAKESH RAJKUMAR DU	TTA RAKESH	KUMAR SHARMA		
	Dutta Dutta Dutta Double: Doub	CFO RAKESH Digitally signed by	Managing Director		
	15/40:12+05'30' ACCPD6	KUMAR Date 2004.11.11 135	10703752		
	//CCI DO	STANIVA //	20,00,02		

CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN ELLISHBRIDGE, AHMEDABAD 380006

Standalone Assets & Liabilites Statement for the quarter and year ended on September 30, 2024

						unt in Rs Lakhs)
	-	30.09.2024	Quarter Ended 30.06.2024	30.09.2023	Year Till 30.09.2024	30.09.2023
Particulars	Note No.	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
I ACCETC		Cimanica	Tindanca	Cinduited	Childured	Cinduited
I. ASSETS Non-Current Assets						
(1) (a) Property, Plant and Equipment and Intangible Assets	s 10					
(i) Property, Plant and Equipment		111.43	120.67	3.71	111.43	3.71
(ii) Intangible Assets		-	-	-	-	-
(iii) Capital Work-in-Progress		-	-	-	-	-
(iv) Intangible Assets Under Development		-	-	-	-	-
(b) Non-Current Investments	11	67.25	67.25	-	67.25	-
(c) Deferred Tax Assets (Net)		0.81	-	-	0.81	-
(d) Long-term Loans and Advances	12	-	-		-	
(e) Other Non-Current Assets	13	-	-	2.48	-	2.48
2 Current Assets						
(a) Current Investments	14	-	-	-	-	-
(b) Inventories	15	169.76	1,287.73	208.78	169.76	208.78
(c) Trade Receivables	16	5,527.14	-	0.22	5,527.14	0.22
(d) Cash and Cash Equivalents	17	103.97	428.07	1,140.36	103.97	1,140.36
(e) Short-Term Loans and Advances	18	24,019.20	23,494.69	2,316.93	24,019.20	2,316.93
(f) Other Current Assets	19	34.38	121.31	0.10	34.38	0.10
	Total Assets	30,033.95	25,519.73	3,672.57	30,033.95	3,672.57
II. EQUITY AND LIABILITIES						
(1) Shareholder's Funds						
(a) Share Capital	1	1,166.63	555.54	555.54	1,166.63	555.54
(b) Reserves and Surplus	2	5,950.20	1,057.68	423.46	5,950.20	423.46
(c) Money received against Share Warrants						
(2) Foreign Currency Translation Reserve		-	-	-	-	-
(3) Non-Current Liabilities						
(a) Long-Term Borrowings	3	-	-	-	_	-
(b) Deferred Tax Liabilities (Net)		-	0.44	_	-	-
(c) Other Long Term Liabilities	4	-	-	-	-	-
(d) Long-Term Provisions	5	-	-	-	-	-
(4) Current Liabilities						
(a) Short-Term Borrowings	6	19.48	-	-	19.48	_
(b) Trade Payables	7					
(A) Total outstanding dues of micro enterprises and s	mall enterprises	20,354.76	20,438.49	2,613.24	20,354.76	2,613.24
(B) Total outstanding dues Other Than micro enterpri		-	-	, -	-	-
(c) Other Current Liabilities	8	2,047.90	2,884.63	_	2,047.90	_
(d) Short-Term Provisions	9	494.98	582.96	80.34	494.98	80.34
	Equity and Liabilities	30,033.95	25,519.73	3,672.57	30,033.95	3,672.57

Place: Ahmedabad Date: 11/11/2024

AVCHALBHAI HEMTABHAI CHAUDHARY

Vaideh Digitally signed by Valdehi Bang Date: 2024.11.11 15:30:06 +05'30'

AVCHALBHAI HEMTABHAI CHOUDHARY

Director 10049028

VAIDEHI BANG Company Secretary CDLPB4593H

RAKESH RAJKUMAR DUTTA

RAKESH KUMAR SHARMA CFO ACCPD6588J Managing Director 10703752

Rakesh Digitally signed by Rakesh Dutta Date: 2024.11.11

GUJARAT TOOLROOM LIMITED CIN - L45208GJ1983PLC006056

404 - 4th Floor, Samarth Co.Op.H.SOC. Nr. SILICON TOWER, Nr. LAW GARDEN ELLISHBRIDGE, AHMEDABAD 380006

Standalone Financial Results for the quarter and year ended on September 30,2024

						(Am	ount in Rs Lakhs)
			Quarter Ended		Year Til		Year Ended
	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
I Revenue From Operation	s	8,033.01	6,584.50	15,668.16	14,617.51	15,777.84	20,590.29
II Other Income		8.72	0.45	0.00	0.11	0.00	152.28
III	Total Income (I+II)	8,041.73	6,584.95	15,668.17	14,617.62	15,777.84	20,742.57
IV EXPENSES: Cost of Materials Consur Purchase of Stock-in-Tr. Change in inventory of f Employee Benefits Expe Finance costs Depreciation and amorti Other Expenses	ade inished qoods, work-in-progress and Stock-in-Trade nses	6,029.69 1,117.98 9.16 0.08 9.51 46.86	1,204.05 4,891.29 8.60 4.13 10.30 101.33	15,273.00 41.46 1.84 - - 31.49	7,233.74 6,009.27 17.76 4.20 19.81 139.13	15,354.59 (40.13) 2.14 - - 37.47	24,851.79 (6,010.38) 28.26 3.23 121.68
	Total expenses (IV)	7,213.28	6,219.69	15,347.79	13,423.91	15,354.07	18,994.59
V Profit/(Loss) before exce	ptional items and tax	828.45	365.26	320.38	1,193.71	423.77	1,747.98
VI Exceptional Items		=	-	-	=	=	=
VII Profit before extraordinal	ry items and tax	828.45	365.26	320.38	1,193.71	423.77	1,747.98
VIII Extraordinary items		-	-	-		-	-
IX Profit/(Loss) before to	ах	828.45	365.26	320.38	1,193.71	423.77	1,747.98
X Tax expense: - (1) Current Tax (2) MAT Credit Entitleme (3) Deferred Tax	nt	214.81 - (1.25)	94.97 - (1.48)	80.09 - -	309.78 - (2.73)	105.94 - -	484.40 - 1.92
XI Profit/(Loss) for the period	d from continuing operation	614.89	271.78	240.28	886.67	317.83	1,261.65
XII Profit/(Loss) for discontin XIII Tax expenses of discontin XIV Profit/(Loss) form Discon	nued operations	- - -	- - -	- - -	- - -	- - -	- - -
XV Profit/(Loss) for the perio	od .	614.89	271.78	240.28	886.67	317.83	1,261.65
XVI Earnings per equity share (1) Basic (2) Diluted	e:	1.11 1.11	0.49 0.49	0.43 0.43	1.60 1.60	0.57 0.57	2.27 2.27
				AVCHALBHAI HEMTABHAI CHAUDHARY	Digitally signed by AVCHALBRIAN HEMTABHAN CHALDHARY Disse: 2024.11.11 15:19:29 +05'89'	Va	iidehi Bang Dataly opendily Valoris Easy Date 2004 13.11 10.2016 - 2017
Place: Ahmedabad Date : 11/11/2024			AVCHAI	LBHAI HEMTABHA	AI CHOUDHARY Director 10049028	,	VAIDEHI BANG Company Secretary CDLPB4593H
			Rakesh Digita Dutta Dutta	illy signed	JKUMAR DUTTA CFO ACCPD6588J	PAKESH KUMANA CHIRAN CH	KUMAR SHARMA Managing Director 10703752

CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN ELLISHBRIDGE, AHMEDABAD 380006

Standalone Cash Flow Statement as on 30/09/24

			- 1-1	Amount in Lakhs		
		Amount in L				
	Particulars Particulars	30.09.202 Rs	Rs Rs		.2023 Rs	
		RS	NS NS	NS NS	KS	
Α	CASH FLOW FROM OPERATING ACTIVITIES					
	Net Profit Before Tax		1,193.71		423.77	
	Add Back: -		,			
	Depreciation	19.81		-		
	Deferred Revenue Expenditure	-		-		
	Loss on sale of Assets	-		-		
	Interest expense	4.20		-		
	Others if any	<u> </u>	24.01	-		
	Deduct: -					
	Interest income	-		-		
	Profit on sale of Assets	-	0.44	-	0.00	
	Others if any	0.11	0.11	0.00	0.00	
	Operating profit before working capital changes Adjustments for:		1,217.61		423.77	
	Decrease/(Increase) in Receivables	(5,259.77)		226.07		
	Decrease/(Increase) in Inventories	6,009.27		(40.13)		
	Increase/(Decrease) in Payables	12,777.42	13,526.92	2,613.24	2,799.17	
	Cash generated from operations		14,744.53	2,013.24	3,222.94	
	Income Tax Adjustement		303.15		30.90	
	Cash flow before extraordinary item		14,441.39		3,192.04	
	Proceeds from extraordinary item		0.11		0.00	
	Net Cash flow from Operating activities		14,441.50		3,192.05	
В	CASH FLOW FROM INVESTING ACTIVITIES					
	Purchase of Fixed Assets	(12.50)		(3.71)		
	Sale of Fixed Assets	-		-		
	Increase in Long & Short Term Advances & Investment	-		-		
	Increase in other Current & NON Current Assets	(21,454.54)		(1,960.47)		
	Interest income	-	(24 447 24)	-	(4.04.40)	
	Net Cash used in Investing activities		(21,467.04)		(1,964.18)	
С	CASH FLOW FROM FINANCING ACTIVITIES	4 000 73				
	Proceeds from issuance of share capital Proceeds from Long term Borrowings	4,888.72		-		
	Proceeds from Short term Borrowings	- 2,015.12		(94.31)		
	Dividend Payable	(555.54)		(54.51)		
	Interest paid	(4.20)		_		
	Net Cash used in financing activities	(20)	6,344.10		(94.31)	
	Net increase in cash & Cash Equivalents		(681.43)		1,133.56	
	Cash and Cash equivalents as at	31.03.2024	785.40	31.03.2023	6.80	
	Cash and Cash equivalents as at Cash and Cash equivalents as at	31.03.2024	103.97	30.09.2023	1,140.36	
	Cash and Cash equivalents as at			30.09.2023		
		AVCHALBHAI HEMTABHAI Digitally signed between CHAUDHARY	JDHARY 15:19:51 +05'30'		Vaidehi Bang	
Dlace:	Ahmedabad	AVCHALBHAI HEMTABHAI	CHOUDHARY		VAIDEHI BANG	
	11/11/2024	AVOITALDITAL TILITADITAL	Director		Company Secretary	
Date .	11/11/2024		10049028		CDLPB4593F	
		RAKESH RAJK	IIMAR DIITTA	BVKECH	KUMAR SHARMA	
		Rakesh Digitally signed by Rakesh Dutta Date: 2024.11.11 15:43:81 +0930'	CFO	RAKESH Digitally signed by BAKESH	Managing Director	
		Dutta Date: 2024.11.11 15:43:41 +05'30'	ACCPD6588J	KUMAR Date: 2024.11.11 15:54:08 +05'30'	10703752	
			ACCEDGOOD		10/03/32	

GTL GEMS DMCC CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN ELLISHBRIDGE, AHMEDABAD 380006

Standalone Assets & Liabilities Statement for the quarter and year ended on September 30, 2024

		(Amount in Rs Ouarter Ended Year Till date					
S. O. J.		30.09.2024	Quarter Ended 30.06.2024	30.09.2023	30.09.2024	30.09.2023	
Particulars	Note No	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
I. ASSETS							
Non-Current Assets							
(1) (a) Property, Plant and Equipment and Intangible Assets	10						
(i) Property, Plant and Equipment (ii) Intangible Assets		-	-	-	-	-	
(iii) Capital Work-in-Progress		-	=	-	-	-	
(iv) Intangible Assets Under Development		-	-	-	-	-	
(b) Non-Current Investments (c) Deferred Tax Assets (Net)	11	-	-	-	-	-	
(c) Deferred Tax Assets (Net) (d) Long-term Loans and Advances	12	-	- -	- -	-	- -	
(e) Other Non-Current Assets	13	-	-	-	-	-	
2 Current Assets							
(a) Current Investments	14	-	-	-	-	-	
(b) Inventories	15	3,096.70	6,858.41	-	3,096.70	-	
(c) Trade Receivables	16 17	44,888.48	36,348.75	-	44,888.48	=	
(d) Cash and Cash Equivalents (e) Short-Term Loans and Advances	17	142.21 6.89	144.10 60.87	-	142.21 6.89	-	
(f) Other Current Assets	19	1.99	36.03	_	1.99	=	
	Total Associa	48,136,26	43,448,17	-	40 426 26	=	
	Total Assets	48,136.26	43,448.17	-	48,136.26	-	
II. EQUITY AND LIABILITIES (1) Shareholder's Funds							
(a) Share Capital	1	68.52	68.15	_	68.52	_	
(b) Reserves and Surplus	2	10,131.42	8,064.58	-	10,131.42	=	
(c) Money received against Share Warrants		-	-	-		=	
(2) Foreign Currency Translation Reserve		-	-	-	-	-	
(3) Non-Current Liabilities							
(a) Long-Term Borrowings	3	_	-	_	_	_	
(b) Deferred Tax Liabilities (Net)		-	-	_	-	-	
(c) Other Long Term Liabilities	4	-	-	-	-	-	
(d) Long-Term Provisions	5	=	-	-	-	=	
(4) Current Liabilities							
(a) Short-Term Borrowings	6	19.96	19.85	-	19.96	-	
(b) Trade Payables	7						
 (A) Total outstanding dues of micro enterprises and small enterprises (B) Total outstanding dues Other Than micro enterprises and small enterprises 	· · · · · · · · · · · · · · · · · · ·	- 37,829.72	- 35,275.14	-	- 37,829.72	-	
(b) Total outstanding dues other Than Inicro enterprises and small ent	erprises	37,029.72	35,275.14	-	37,029.72	-	
(c) Other Current Liabilities	8	29.57	20.45	-	29.57	-	
(d) Short-Term Provisions	9	57.06	=	-	57.06	=	
Total Equity	y and Liabilities	48,136.26	43,448.17	-	48,136.26	-	
			AVCHALBHAI HEMTABHAI Digit CHAUDHARY	ally signed by AVCHALBHAI FABHAI CHAUDHARY		Vaidehi Digitally signed by Vaidehi Bang Date: 2024.11.11115:27:35	
			CHAUDHART Date:	2024.11.11 15:20:21 +05'30'		Bang +05'30'	
Place: Ahmedabad		A\	CHALBHAI HEMTAE			VAIDEHI BANG	
Date : 11/11/2024				Director 10049028		Company Secretary CDLPB4593H	
		Ra	akesh Digitally signed by Rakesh Dutta	RAJKUMAR DUTTA CFO		H KUMAR SHARMA Managing Director	
		D	akesh Digitally signed by Rakesh Dutta Date: 2024.11.11	ACCPD6588J	RAKESH KUMAR KUMAR SHARMA	Managing Director 10703752	
Note:		_					
Conversion Rate used for GTL GEMS DMCC	Ononing Data	0 93 4413	02.4222		92 4222		
	Opening Rate Closing Rate	0 83.4413 0 83.8263	83.4322 83.3724	-	83.4322 83.8263	-	
	Avg. Rate	0 83.6338	83.4023	=	83.6293	E	
	<u> </u>						

GTL GEMS DMCC

CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN ELLISHBRIDGE, AHMEDABAD 380006

Standalone Financial Results for the quarter and year ended on September 30,2024

						nount in Rs Lakhs)
	30.09.2024	Quarter Ended 30.06.2024	30.09.2023	Year Till 30.09.2024	date 30.09.2023	Year Ended 31.03.2024
Particulars Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations II Other Income (Inclusing Foreign Currency Translation C	19,017.74 45.74	19,850.26 0.01	- -	38,920.99 41.82	-	34,953.07 109.36
III Total Income (I+II)	19,063.49	19,850.27	-	38,962.81	-	35,062.43
IV EXPENSES: Cost of Materials Consumed Inclusing Foreign Currency Translation Loss Change in inventory of finished goods, work-in- progress and Stock-in-Trade Employee Benefits Expenses Finance costs Depreciation and amortization expenses Other Expenses	16,747.69 - - - - - - 251.92	17,756.42 1.47 - - - 90.93	- - - - - -	34,551.52 - - - - - - 343.00 34.894.51	- - - - - -	28,944.27 - - - - - 55.03
Total expenses (IV)			-		-	
V Profit/(Loss) before exceptional items and tax	2,063.87	2,001.44	-	4,068.29	-	6,063.13
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	2,063.87	2,001.44	-	4,068.29	-	6,063.13
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	2,063.87	2,001.44	-	4,068.29	-	6,063.13
X Tax expense: - (1) Current Tax (2) MAT Credit Entitlement (3) Deferred Tax	- - -	- - -	- - -	- - -	- - -	- - -
XI Profit/(Loss) for the period from continuing operation	2,063.87	2,001.44	-	4,068.29	•	6,063.13
XII Profit/(Loss) for discontinued operation XIII Tax expenses of discontinued operations XIV Profit/(Loss) form Discontinued operation (after tax)	- - -	- - -	- - -	- - -	- - -	- - -
XV Profit/(Loss) for the period	2,063.87	2,001.44	-	4,068.29	-	6,063.13
XVI Earnings per equity share: (1) Basic (2) Diluted	687,956.85 687,956.85	667,148.31 667,148.31	AVCHALBHAI Diqital	1,356,096.76 1,356,096.76	-	2,021,043.98 2,021,043.98
			HEMTABHAI Date: 2 CHAUDHARY +05'30	lly signed by AVCHALBHAI ABHAI CHAUDHARY 2024.11.11 15:20:52 Y		Vaidehi Bang Bigitally signed by Vaidehi Bang Bang Bang Bang Bang Bang Bang Bang
Place: Ahmedabad Date: 11/11/2024		AVCHALBHAI HEMTABHAI CHOUDHARY Director 10049028		VAIDEHI BANG Company Secretary CDLPB4593H		
		Rakesh b Dutta	igitally signed y Rakesh Dutta	AJKUMAR DUTTA CFO ACCPD65883	RAKESH RAKESH KUMAR SHARMA SHARMA	KUMAR SHARMA Managing Director 10703752
Note: Conversion Rate used for GTL GEMS DMCC Opening Rate Closing Rate Avg. Rate	83.4413 83.8263 83.6338	83.4322 83.3724 83.4023	:	83.4322 83.8263 83.6293	:	83.0351 83.3828 83.2090

GTL GEMS DMCC

CIN - L45208GJ1983PLC006056 404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN ELLISHBRIDGE, AHMEDABAD 380006

Standalone Cash Flow Statement as on 30/09/2024

		sii riow statement as on 50/t			
		Amount in La		Amount in Lakhs	
Particulars Particulars		30.09.202		30.09.2023	
		Rs	Rs	Rs	Rs
Α	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit Before Tax		4,068.29		_
	Add Back: -		1,000.23		
	Depreciation	-		_	
	Deferred Revenue Expenditure	-		-	
	Loss on sale of Assets	-		-	
	Interest expense	-		-	
	Others if any	_	<u></u>	-	_
	Deduct: -				
	Interest income	-		-	
	Profit on sale of Assets	-		-	
	Others if any	0.08	0.08	-	
	Operating profit before working capital changes		4,068.21		-
	Adjustments for: Decrease/(Increase) in Receivables	(14.005.05)			
	Decrease/(Increase) in Receivables Decrease/(Increase) in Inventories	(14,885.95) 6,056.26		-	
	Increase/(Decrease) in Payables	4,740.15	(4,089.54)	_	_
	Cash generated from operations	4,740.13	(21.33)		
	Income Tax paid		(21.55)		_
	Cash flow before extraordinary item		(21.33)		_
	Proceeds from extraordinary item		0.08		_
	Net Cash flow from Operating activities		(21.25)		-
В	CASH FLOW FROM INVESTING ACTIVITIES				
Ь	Purchase of Fixed Assets	<u> </u>		_	
	Sale of Fixed Assets	_		_	
	Increase in Long & Short Term Advances & Investment	_		_	
	Increase in other Current & NON Current Assets	52.30		_	
	Interest income	-		-	
	Net Cash used in Investing activities		52.30		-
С	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds from issuance of share capital	0.36		-	
	Proceeds from Long term Borrowings	-		-	
	Proceeds from Short term Borrowings/Provisions	66.28		-	
	Subsidy	-		-	
	Interest paid	-		-	
	Net Cash used in financing activities		66.65		-
	Foreign Currency Translation Reserve		0.00		-
	Net increase in cash & Cash Equivalents		97.70		-
	Cook and Cook assistants on the	21 02 2024	44.51	21 02 2022	
	Cash and Cash equivalents as at	31.03.2024 30.09.2024	44.51 142.21	31.03.2023 30.09.2023	-
	Cash and Cash equivalents as at			30.03.2023	
		AVCHALBHAI HEMTABHAI CHAUDHARY Digitally signed by AVCHAIL HEMTABHAI CHAUDHARY Diste 2024.11.11 15:21:27 41	05'30"		Vaidehi Bang Digitally signed by Vaidehi Bang Dank 2004.11.11 15:20.07+06780
Place: Ahmedabad AVCI		AVCHALBHAI HEMTABHAI (CHOUDHARY		VAIDEHI BANG
Date:	11/11/2024		Director		Company Secretary
			10049028		CDLPB4593H
				- • • • • • • • • • • • • • • • • • • •	
		RAKESH RAJKI		RAKESH	KUMAR SHARMA
		Rakesh Digitally signed by Raketh Dutta Dutta 15-87-11-905307	CFO	RAKESH Digitally signs by RAKESH	Managing Director
			ACCPD6588J	KUMAR SHARMA SHARMA SHARMA base: 2024.11. 15:49:49 + 05'3	w 10/03/32
				SHAKIMA 15:49:49 +05'3	10'