

Date: 31st May, 2025

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

Reference: ISIN - INE145J01032; Scrip Code- 513337; Symbol- GUJTLRM

SUB.: OUTCOME OF BOARD MEETING HELD ON SATURDAY, 31ST MAY, 2025

With reference to the captioned subject and pursuance to Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, and other applicable provisions, we wish to inform that the Board of Directors of the Company at its Board Meeting held today i.e. on **Saturday, 31st May, 2025** to have inter alia considered and approved the following:

1. Approved Audited Financial Results (Standalone& Consolidated) for the quarter and financial year ended on March 31, 2025 and took note of Statutory Auditors' Report issued by M/s. K M. Chauhan & Associates, Chartered Accountants FRN: 125924W.
2. Approved the shifting of registered office of the Sharon from 404 - 4th floor, Samarth Co. Op. H. Soc, Nr. Silicon Tower, Nr. Law Garden, Ellisbridge, Ahmedabad, Ahmadabad City, Gujarat, India, 380006 to 21A Space House, 61, Srimali Soc., Navarangpura, Ahmedabad- 380009 with effect from 31st May, 2025, 2025. The shifting of registered office is within the local limits of city of Ahmedabad.
3. Other routine businesses with the permission of Chair.

This intimation shall also be considered as Integrated Filing (Financial) for the fourth quarter and year ended 31st March, 2025 pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant circulars issued from time to time.

Meeting Commence at 08.15 PM and Concluded at around 09.40 PM

Please take the aforesaid on record.

Thanking you,
Yours faithfully,

For Gujarat Toolroom Limited
RAKESH KUMAR SHARMA
SHARMA

Digitally signed by RAKESH
KUMAR SHARMA
Date: 2025.05.30 21:44:22
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Rakesh Kumar Sharma
Managing director
DIN: 10703752
Encl: as above



- A. **Financial Results:** Enclosed herewith
- B. **Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:** Not Applicable
- C. **Format for disclosing outstanding default on Loans and Debt Securities:** Not Applicable as we don't have any default on loans and debt securities outstanding as on March 31, 2025.

Sr. No.	Particulars	Amount (In Lakhs)
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A.	Total amount outstanding as on date	No default. Hence Not Applicable
B.	Of the total amount outstanding, amount of default as on date	
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	Not Applicable
B.	Of the total amount outstanding, amount of default as on date	
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	

- D. **Format for disclosure of related party transactions (Applicable only for Half year):**
Attached.
- E. **Statement on impact of Audit qualifications (For Audit report with modified opinion) submitted along-with annual audited financial results (Standalone Financial Statements):** Not Applicable





**Gujarat
Toolroom Ltd.**

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

CIN: L45208GJ1983PLC006056

GST: 24AAACG5585F1ZO

Date: 31st May 2025

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

Reference: ISIN - INE145J01032; Scrip Code- 513337; Symbol- GUJTLRM

**SUB: DECLARATION WITH RESPECT TO UNMODIFIED OPINION IN THE REPORT OF
STATUTORY AUDITORS ON AUDITED STANDALONE & CONSOLIDATED FINANCIAL
RESULTS FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025.**

Pursuant to Regulation 33(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Auditors Report on Standalone & Consolidated Financial Statements for the financial year ended 31st March, 2025 issued by M/s. K M. Chauhan & Associates, Chartered Accountants FRN: 125924W, Statutory Auditors of the Company is with unmodified opinion.

We request you to take the above information on record.

For Gujarat Toolroom Limited
RAKESH KUMAR SHARMA
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Rakesh Kumar Sharma
Managing director
DIN: 10703752



+91 7227013356



www.gujarattoolroom.com



cs@gujarattoolroom.com

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GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

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

Audited Standalone Assets & Liabilities Result for the quarter ended on March 31, 2025

(Amount in Rs Lakhs)

Particulars		Note No.	Quarter Ended			Year Till date	
			31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
			Audited	Unaudited	Audited	Audited	Audited
I. ASSETS							
Non-Current Assets							
(1) (a) Property, Plant and Equipment and Intangible Assets	10						
(i) Property, Plant and Equipment		91.63	102.08	118.74	91.63	118.74	
(ii) Intangible Assets		-	-	-	-	-	
(iii) Capital Work-in-Progress		-	-	-	-	-	
(iv) Intangible Assets Under Development		-	-	-	-	-	
(b) Non-Current Investments	11	67.25	67.25	67.25	67.25	67.25	
(c) Deferred Tax Assets (Net)		6.08	4.23	-	6.08	-	
(d) Long-term Loans and Advances	12	-	-	-	-	-	
(e) Other Non-Current Assets	13	-	-	-	-	-	
2 Current Assets							
(a) Current Investments	14	-	-	-	-	-	
(b) Inventories	15	698.71	8,763.29	6,179.03	698.71	6,179.03	
(c) Trade Receivables	16	15,138.64	4,930.01	267.37	15,138.64	267.37	
(d) Cash and Cash Equivalents	17	97.53	1,660.60	785.40	97.53	785.40	
(e) Short-Term Loans and Advances	18	14,681.02	21,966.18	2,463.28	14,681.02	2,463.28	
(f) Other Current Assets	19	23,886.93	218.07	135.75	23,886.93	135.75	
Total Assets			54,667.79	37,711.72	10,016.84	54,667.79	
						10,016.84	
II. EQUITY AND LIABILITIES							
(1) Shareholder's Funds							
(a) Share Capital	1	13,923.94	2,320.66	555.54	13,923.94	555.54	
(b) Reserves and Surplus	2	8,042.04	19,495.76	1,341.44	8,042.04	1,341.44	
(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)		-	-	1.92	-	1.92	
(c) Other Long Term Liabilities	4	-	-	-	-	-	
(d) Long-Term Provisions	5	-	-	-	-	-	
(4) Current Liabilities							
(a) Short-Term Borrowings	6	6,661.09	19.48	-	6,661.09	-	
(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		12,648.78	14,907.82	7,577.34	12,648.78	7,577.34	
(c) Other Current Liabilities	8	13,002.55	611.98	52.25	13,002.55	52.25	
(d) Short-Term Provisions	9	389.39	356.02	488.35	389.39	488.35	
Total Equity and Liabilities			54,667.79	37,711.72	10,016.84	54,667.79	
						10,016.84	

Place: Ahmedabad
Date : 31/05/2025

RAKESH KUMAR SHARMA
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RAKESH KUMAR SHARMA
Managing Director
10703752

GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

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

Audited Standalone Financial Results of the quarter and year ended on March 31,2025

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited	Audited
I Revenue From Operations	11,993.81	4,767.77	4,739.36	31,379.09	20,590.29	20,590.29
II Other Income	-	39.61	163.16	34.97	152.28	152.28
III Total Income (I+II)	11,993.81	4,807.38	4,902.52	31,414.06	20,742.57	20,742.57
IV EXPENSES:						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	3,706.33	13,108.77	10,022.21	24,048.83	24,851.79	24,851.79
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	8,064.58	(8,593.54)	(5,961.60)	5,480.32	(6,010.38)	(6,010.38)
Employee Benefits Expenses	7.26	14.89	12.28	39.91	28.26	28.26
Finance costs	0.08	0.14	-	4.44	-	-
Depreciation and amortization expenses	11.46	10.62	2.98	41.89	3.23	3.23
Other Expenses	31.34	88.54	24.37	254.25	121.68	121.68
Total expenses (IV)	11,821.05	4,629.42	4,100.24	29,869.65	18,994.59	18,994.59
V Profit/(Loss) before exceptional items and tax	172.76	177.96	802.28	1,544.41	1,747.98	1,747.98
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	172.76	177.96	802.28	1,544.41	1,747.98	1,747.98
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	172.76	177.96	802.28	1,544.41	1,747.98	1,747.98
X Tax expense: -						
(1) Current Tax	33.37	45.86	351.28	389.01	484.40	484.40
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax Liability / (Deferred Tax Asset)	(1.84)	(1.50)	1.92	(6.08)	1.92	1.92
XI Profit/(Loss) for the period from continuing operation	141.23	133.60	449.08	1,161.47	1,261.65	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	141.23	133.60	449.08	1,161.47	1,261.65	1,261.65
XVI Earnings per equity share:						
(1) Basic	0.08	0.13	0.81	1.06	2.27	2.27
(2) Diluted	0.08	0.13	0.81	1.06	2.27	2.27

Place: Ahmedabad
Date : 31/05/2025

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

Cash Flow Statement as on 31/03/2025

Particulars	Amount in Lakhs		Amount in Lakhs	
	31.03.2025		31.03.2024	
	Rs	Rs	Rs	Rs
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		1,544.41		1,747.98
Add Back: -				
Depreciation	41.89		3.23	
Deferred Revenue Expenditure	-		-	
Loss on sale of Assets	-		-	
Interest expense	4.44		-	
Others if any	-	46.34	-	3.23
Deduct: -				
Interest income	-		-	
Profit on sale of Assets	-		-	
Others if any	34.97	34.97	152.28	152.28
Operating profit before working capital changes		1,555.78		1,598.94
Adjustments for:				
Increase/(decrease) in Current Liabilities & Provisions	12,851.33			
Decrease/(Increase) in Receivables	(14,871.27)		(41.09)	
Decrease/(Increase) in Inventories	5,480.32		(6,010.38)	
Decrease/(increase) in Other Current Assets	(23,751.17)			
Decrease/(increase) in Short Term Advances	(12,217.74)			
Increase/(Decrease) in Payables	5,071.45	(27,437.08)	7,577.34	(661.10)
Cash generated from operations		(25,881.30)		937.84
Income Tax Adjustment		390.94		27.79
Cash flow before extraordinary item		(26,272.24)		910.04
Proceeds from extraordinary item		34.97		152.28
Net Cash flow from Operating activities		(26,237.27)		1,062.32
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(14.78)		(121.98)	
Sale of Fixed Assets	-		-	
Decrease/(Increase) in Investment	-		(67.25)	
Decrease/(Increase) in Other Non Current Asset	-		-	
Interest income	-		-	
Net Cash used in Investing activities		(14.78)		(189.23)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issuance of share capital	19,463.06		-	
Proceeds from Long term Borrowings	-		-	
Proceeds from Short term Borrowings	6,661.09		(94.49)	
Dividend Payable	(555.54)		-	
Interest paid	(4.44)		-	
Net Cash used in financing activities		25,564.18		(94.49)
Net increase in cash & Cash Equivalents		(687.87)		778.60
Cash and Cash equivalents as at	31.03.2024	785.40	31.03.2023	6.80
Cash and Cash equivalents as at	31.03.2025	97.53	31.03.2024	785.40

Place: Ahmedabad
Date : 31/05/2025

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RAKESH KUMAR SHARMA
Managing Director
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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

Particulars		Quarter Ended			(Amount in Rs Lakhs)	
		Note No.	Year Till date			
			31.03.2025	31.12.2024	31.03.2024	
I. Segment Revenue (Sales and Other operating income)						
- Construction Material			2,941.99	-	-	5,784.15
- Rough Diamonds & Gold			6,038.04	1,379.13	1,817.33	7,858.35
- Agricultural Products			3,013.78	-	2,276.65	13,261.46
- Others (Fabrics, Shares Trading, Pharma etc..)			-	3,388.64	645.38	4,475.14
Total Segment Revenue			11,993.81	4,767.77	4,739.36	31,379.09
II. Segment Results						
- Construction Material			147.05	(64.21)	(37.59)	359.79
- Rough Diamonds & Gold			20.43	(17.52)	86.54	19.29
- Agricultural Products			133.79	28.76	1,144.69	1,001.91
- Others (Fabrics, Shares Trading, Pharma etc..)			(78.37)	304.03	(514.88)	468.96
- Unallocable Income (Net of Unallocable Expense)	1		(81.67)	(117.46)	(229.67)	(688.47)
Total Segment Results			141.23	133.60	449.08	1,161.47
III. Segment Assets						
- Construction Material			623.77	130.66	837.40	623.77
- Rough Diamonds & Gold			7,650.74	5,863.16	-	7,650.74
- Agricultural Products			6,381.78	2,880.00	4,776.43	6,381.78
- Others (Fabrics, Shares Trading, Pharma etc..)			19,983.25	20,152.46	1,040.82	19,983.25
- Unallocable Corporate Assets	2		20,028.25	8,685.44	3,362.19	20,028.25
Total Segment Assets			54,667.79	37,711.72	10,016.84	54,667.79
IV. Segment Liabilities						
- Construction Material			2,900.30	3,000.70	6,326.60	2,900.30
- Rough Diamonds & Gold			421.55	418.30	(1.73)	421.55
- Agricultural Products			8,008.99	10,968.52	-	8,008.99
- Others (Fabrics, Shares Trading, Pharma etc..)			1,217.33	1,182.12	1,262.79	1,217.33
- Unallocable Corporate Liabilities	2		42,119.63	22,142.08	2,429.19	42,119.63
Total Segment Liabilities			54,667.79	37,711.72	10,016.84	54,667.79

Notes on Segment Information:

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 31st March 2025, 31st December 2024 and 31st March 2024. 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.

Place: Ahmedabad
Date : 31/05/2025

For Gujarat Toolroom Limited
RAKESH KUMAR SHARMA
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RAKESH KUMAR SHARMA
Managing Director
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 CONSOLIDATED REVENUE, RESULTS, ASSETS AND LIABILITIES

Particulars	Note No.	Quarter Ended			(Amount in Rs Lakhs)	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
I. Segment Revenue (Sales and Other operating income)						
- Construction Material		2,941.99	-	-	5,784.15	-
- Rough Diamonds & Gold		6,038.04	19,685.13	29,487.59	65,442.57	36,770.40
- Agricultural Products		3,013.78	-	2,276.65	13,261.46	2,276.65
- Others (Fabrics, Shares Trading, Pharma etc..)		-	3,388.64	645.38	4,475.14	16,496.31
Total Segment Revenue		11,993.81	23,073.77	32,409.62	88,963.31	55,543.36
II. Segment Results						
- Construction Material		147.05	(64.21)	(37.59)	359.79	(37.59)
- Rough Diamonds & Gold		23.37	(8.24)	5,025.16	4,306.21	6,149.67
- Agricultural Products		133.79	28.76	1,144.69	1,001.91	1,144.69
- Others (Fabrics, Shares Trading, Pharma etc..)		(78.37)	304.03	(514.88)	468.96	555.24
- Unallocable Income (Net of Unallocable Expense)	1	(81.67)	(117.46)	(229.67)	(688.47)	(487.22)
Total Segment Results		144.17	142.88	5,387.70	5,448.39	7,324.78
III. Segment Assets						
- Construction Material		623.77	130.66	837.40	623.77	837.40
- Rough Diamonds & Gold		58,629.49	56,855.43	39,200.00	58,629.49	39,200.00
- Agricultural Products		6,381.78	2,880.00	4,776.43	6,381.78	4,776.43
- Others (Fabrics, Shares Trading, Pharma etc..)		19,983.25	20,152.46	1,040.82	19,983.25	1,040.82
- Unallocable Corporate Assets	2	19,976.86	8,618.19	3,286.16	19,976.86	3,286.16
Total Segment Assets		105,595.16	88,636.74	49,140.81	105,595.16	49,140.81
IV. Segment Liabilities						
- Construction Material		2,900.30	3,000.70	6,326.60	2,900.30	6,326.60
- Rough Diamonds & Gold		40,954.03	51,410.57	33,087.84	40,954.03	33,087.84
- Agricultural Products		8,008.99	10,968.52	-	8,008.99	-
- Others (Fabrics, Shares Trading, Pharma etc..)		1,217.33	1,182.12	1,262.79	1,217.33	1,262.79
- Unallocable Corporate Liabilities	2	52,514.52	22,074.83	8,463.59	52,514.52	8,463.59
Total Segment Liabilities		105,595.16	88,636.74	49,140.81	105,595.16	49,140.81

Notes on Segment Information:

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 31st March 2025, 31st December 2024 and 31st March 2024. 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.

Place: Ahmedabad
Date : 31/05/2025

For Gujarat Toolroom Limited

RAKESH KUMAR SHARMA
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RAKESH KUMAR SHARMA
Date: 2025.05.30 21:46:26
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RAKESH KUMAR SHARMA
Managing Director
10703752

GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

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

Consolidated Assets & Liabilities Result for the quarter ended on March 31, 2025

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
I. ASSETS					
Non-Current Assets					
(1) (a) Property, Plant and Equipment and Intangible Assets					
(i) Property, Plant and Equipment	93.40	104.01	118.74	93.40	118.74
(ii) Intangible Assets	-	-	-	-	-
(iii) Capital Work-in-Progress	-	-	-	-	-
(iv) Intangible Assets Under Development	-	-	-	-	-
(b) Non-Current Investments	-	-	-	-	-
(c) Deferred Tax Assets (Net)	6.08	4.23	-	6.08	-
(d) Long-term Loans and Advances	-	-	-	-	-
(e) Other Non-Current Assets	-	-	-	-	-
2 Current Assets					
(a) Current Investments	-	-	-	-	-
(b) Inventories	13,098.86	21,162.83	15,331.99	13,098.86	15,331.99
(c) Trade Receivables	52,928.75	42,718.26	30,269.90	52,928.75	30,269.90
(d) Cash and Cash Equivalents	884.25	2,447.27	829.91	884.25	829.91
(e) Short-Term Loans and Advances	14,694.87	21,980.03	2,452.53	14,694.87	2,452.53
(f) Other Current Assets	23,888.96	220.10	137.73	23,888.96	137.73
	-	-	-	-	-
Total Assets	105,595.16	88,636.74	49,140.81	105,595.16	49,140.81
II. EQUITY AND LIABILITIES					
(1) Shareholder's Funds					
(a) Share Capital	13,923.94	2,320.66	553.74	13,923.94	553.74
(b) Reserves and Surplus	18,394.78	29,848.15	7,404.57	18,394.78	7,404.57
(c) Money received against Share Warrants	-	-	-	-	-
(2) Foreign Currency Translation Reserve	-	-	-	-	-
(3) Non-Current Liabilities					
(a) Long-Term Borrowings	-	-	-	-	-
(b) Deferred Tax Liabilities (Net)	-	-	1.92	-	1.92
(c) Other Long Term Liabilities	-	-	-	-	-
(d) Long-Term Provisions	-	-	-	-	-
(4) Current Liabilities					
(a) Short-Term Borrowings	6,679.45	37.83	19.86	6,679.45	19.86
(b) Trade Payables					
(A) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
(B) Total outstanding dues Other Than micro enterprises and small enterprises	53,181.26	55,438.31	40,666.91	53,181.26	40,666.91
(c) Other Current Liabilities	13,003.04	612.47	5.46	13,003.04	5.46
(d) Short-Term Provisions	412.70	379.32	488.35	412.70	488.35
Total Equity and Liabilities	105,595.16	88,636.74	49,140.81	105,595.16	49,140.81

Place: Ahmedabad
Date : 31/05/2025

For Gujarat Toolroom Limited
Digitally signed by RAKESH KUMAR SHARMA
KUMAR SHARMA
Date: 2025.05.30 21:46:52 +05'30'
RAKESH KUMAR SHARMA
Managing Director
10703752

GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

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

Consolidated Financial Results of the quarter and year ended on March 31,2025

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited	Audited
I Revenue From Operations	11,993.81	23,073.77	32,409.62	88,963.31	55,543.36	55,543.36
II Other Income	3.06	49.05	264.64	253.40	261.64	261.64
III Total Income (I+II)	11,996.87	23,122.82	32,674.26	89,216.71	55,805.00	55,805.00
IV EXPENSES:						
Cost of Materials Consumed	-	18,064.71	22,810.99	52,928.29	28,944.27	28,944.27
Purchase of Stock-in-Trade	3,706.33	13,108.77	10,022.21	24,048.83	24,851.79	24,851.79
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	8,064.58	(8,593.54)	(5,961.60)	5,480.32	(6,010.38)	(6,010.38)
Employee Benefits Expenses	7.26	14.89	12.28	523.14	28.26	28.26
Finance costs	0.08	0.14	-	5.89	-	-
Depreciation and amortization expenses	11.59	10.67	2.98	42.07	3.23	3.23
Other Expenses	31.34	329.93	41.85	356.85	176.71	176.71
Total expenses (IV)	11,821.17	22,935.58	26,928.71	83,385.39	47,993.89	47,993.89
V Profit/(Loss) before exceptional items and tax	175.70	187.24	5,740.91	5,831.32	7,811.11	7,811.11
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	175.70	187.24	5,740.91	5,831.32	7,811.11	7,811.11
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	175.70	187.24	5,740.91	5,831.32	7,811.11	7,811.11
X Tax expense: -						
(1) Current Tax	33.37	45.86	351.28	389.01	484.40	484.40
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	(1.84)	(1.50)	1.92	(6.08)	1.92	1.92
XI Profit/(Loss) for the period from continuing operation	144.17	142.88	5,387.70	5,448.39	7,324.78	7,324.78
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	144.17	142.88	5,387.70	5,448.39	7,324.78	7,324.78
XVI Earnings per equity share:						
(1) Basic	0.09	0.14	9.70	4.96	13.19	13.19
(2) Diluted	0.09	0.14	9.70	4.96	13.19	13.19

Place: Ahmedabad
Date : 31/05/2025

For Gujarat Toolroom Limited
RAKESH KUMAR SHARMA
KUMAR SHARMA
Date: 2025.05.30 21:47:52
+05'30'
RAKESH KUMAR SHARMA
Managing Director
10703752

Note:

Conversion Rate used for GTL GEMS DMCC
Opening Rate 85.7090
Closing Rate 85.5814
Avg. Rate 85.6452

83.9102	83,2260	83,4322	83,0351	83,0351
85.5772	83,3828	85.5814	83,3828	83,3828
84.7437	83,3044	84.5068	83,2090	83,2090

GUJARAT TOOLROOM LIMITED
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 31/03/2025

Particulars	Amount in Lakhs		Amount in Lakhs	
	31.03.2025		31.03.2024	
	Rs	Rs	Rs	Rs
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		5,831.32		7,811.11
Add Back: -				
Depreciation	42.07		3.23	
Deferred Revenue Expenditure	-		-	
Loss on sale of Assets	-		-	
Interest expense	5.89		-	
Others if any	-	47.97	-	3.23
Deduct: -				
Interest income	-		-	
Profit on sale of Assets	-		-	
Others if any	253.40	253.40	261.64	261.64
Operating profit before working capital changes		5,625.89		7,552.70
Adjustments for:				
Increase/(decrease) in Current Liabilities & Provisions	12,921.93		462.24	
Decrease/(Increase) in Receivables	(22,658.84)		(30,043.62)	
Decrease/(Increase) in Inventories	2,233.13		(15,163.34)	
Decrease/(increase) in Other Current Assets	(23,751.23)		(137.63)	
Decrease/(increase) in Short Term Advances	(12,240.55)		(2,092.99)	
Increase/(Decrease) in Payables	12,514.35	(30,981.21)	40,666.91	(6,308.43)
Cash generated from operations		(25,355.32)		1,244.27
Income Tax paid		390.94		484.40
Cash flow before extraordinary item		(25,746.26)		759.87
Proceeds from extraordinary item		253.40		261.64
Net Cash flow from Operating activities		(25,492.85)		1,021.51
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(16.73)		(121.98)	
Sale of Fixed Assets	-		-	
Decrease/(Increase) in Investment	-		-	
Decrease/(Increase) in Other Non Current Asset	-		-	
Interest income	-		-	
Net Cash used in Investing activities		(16.73)		(121.98)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issuance of share capital	19,465.77		(1.79)	
Proceeds from Long term Borrowings	-		-	
Proceeds from Short term Borrowings	6,659.59		(74.63)	
Dividend Payable	(555.54)		-	
Interest paid	(5.89)		-	
Net Cash used in financing activities		25,563.92		(76.42)
Effect of exchange rates on cash and cash equivalents		-		0.00
Net increase in cash & Cash Equivalents		54.34		823.11
Cash and Cash equivalents as at	31.03.2024	829.91	31.03.2023	6.80
Cash and Cash equivalents as at	31.03.2025	884.25	31.03.2024	829.91

Place: Ahmedabad
Date : 31/05/2025

For Gujarat Toolroom Limited
RAKESH KUMAR SHARMA
Digitally signed by RAKESH KUMAR SHARMA
Date: 2025.05.30 21:48:22 +05'30'
RAKESH KUMAR SHARMA
Managing Director
10703752

Auditor's Report on Quarterly Standalone Financial Results and Year to Date 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*

Opinion

We have audited the accompanying standalone quarterly financial result of **GUJARAT TOOLROOM LIMITED** ('The Company') for quarter ended 31st March, 2025 and the year to date results for the period from 1st April, 2024 to 31st March 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;
- ii. Give a true and fair view of the net profit / loss and other financial information for the quarter ended on March 31, 2025 as well as the year to date results for the period from April 01, 2024 to March 31, 2025.
- iii. The GST return for the month of February 2025 onwards has not been filed. As a result:
 - a. There is a discrepancy in GST liability between the GST portal and the books of accounts.
 - b. A mismatch exists between the GST turnover (as per returns/portal) and the turnover reported in the books of accounts.
- iv. Also, we have observed that TDS has not been deducted and not paid under section 192, 194C, 194I, 194Q, TCS under section 206CQ for Quarter 4.

Basis of Opinion

We conducted our Audit of the standalone Financial Results in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India (ICAI) together with the 'ethical requirements' that are relevant to our audit of the standalone financial results under the provisions of



the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone Financial Results.

Management's Responsibility for the Standalone Financial Results

The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of standalone financial results.

The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards prescribed under section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes the maintenance of adequate accounting records in accordance with the Provisions of the act for safeguarding the assets of the company and for preventing and detecting the frauds and others irregularities; selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to preparation of standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also: -

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud, is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system with reference to standalone financial results in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures, and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

We report that the figures for the quarter ended 31st March, 2025 represent the derived figures between the audited figures in respect to the financial year ended 31st March, 2025 and the published unaudited year-to-date figures up to 31st December, 2024, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us.

FOR, K M CHAUHAN AND ASSOCIATES

CHARTERED ACCOUNTANTS

FRN 125924W



CA Kishorsinh M Chauhan

Partner

Membership No. 118326

Date: 31/05/2025

Place: Rajkot

UDIN: 25118326BMITTF1013

Auditor's Report On Consolidated Audited 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 OF
GUJARAT TOOLROOM LIMITED**

1. We have audited the accompanying Statement of Consolidated 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 after tax and total comprehensive income of its subsidiary for the quarter ended 31st March, 2025 and for the period from 1st April, 2024 to 31st March, 2025 ("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 1st April, 2024 to 31st March, 2025, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to audit/review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related interim consolidated financial statements which 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 other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such interim consolidated financial statements.
3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

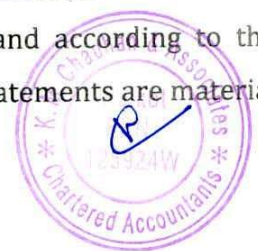
An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parent's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the Parent's internal financial control with reference to the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

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.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

4. Key Audit Matter

The interim financial statements of the subsidiary, which have been furnished to us by the Management, are unaudited. Our opinion on the consolidated financial results, insofar as it relates to the amounts and disclosures included in respect of these entities, is based solely on such unaudited interim financial statements. Based on the information and explanations given to us by the Management, there were no transactions recorded in the financial statements of the subsidiaries during the quarter under review. In our opinion and according to the information and explanations provided to us, these interim financial statements are material to the Group.



5. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements of branches and joint operations of the Group, subsidiaries, associates and joint ventures referred to in paragraph 6 below, the Statement:

- I. includes the results of the following entities: GTL Gems DMCC;
- II. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- III. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net profit and other comprehensive income and other financial information of the Group for the quarter ended 31st March, 2025 and for the period from 1st April, 2024 to 31st March, 2025.
- IV. The GST return for the month of February 2025 onwards has not been filed. As a result:
 - a. There is a discrepancy in GST liability between the GST portal and the books of accounts.
 - b. A mismatch exists between the GST turnover (as per returns/portal) and the turnover reported in the books of accounts.
- V. Also, we have observed that TDS has not been deducted and not paid under section 192, 194C, 194I, 194Q, TCS under section 206CQ for Quarter 4.

6. The consolidated financial result includes the unaudited interim financial statements of GTL GEMS DMCC (Wholly owned subsidiary), whose interim financial statements reflect total assets of Rs. 50,994.63 Lacs as at 31st March, 2025, Total revenues of Rs. 0.00 and Rs. 57,584.22 Lacs, total net profit after tax of Rs. 2.94 Lacs and Rs. 4,286.91 Lacs, for the for the quarter ended 31st March, 2025 and for the period from 1st April, 2024 to 31st March, 2025 respectively, and cash flows (net) of Rs. 742.21 Lacs for the period from 1st April, 2024 to 31st March, 2025, as considered in the consolidated

financial results. The consolidated financial results also include the Group's share of net profit after tax of Rs. 144.17 Lacs and Rs. 5,448.39 Lacs for the quarter ended 31st March, 2025 and for the period from 1st April, 2024 to 31st March, 2025, respectively. This interim financial statements of the subsidiary which have been furnished to us by the Management, are unaudited. Our opinion on the consolidated financial results, insofar as it relates to the amounts and disclosures included in respect of these entities, is based solely on such unaudited interim financial statements. Based on the information and explanations given to us by the Management, there were no transactions recorded in the financial statements of the subsidiaries during the quarter under review. In our opinion and according to the information and explanations provided to us, these interim financial statements are material to the Group.

Our opinion on the Statement is not modified in respect of the above matters.

Thanking you

FOR, K M CHAUHAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 125924W



CA Kishorsinh Chauhan
Partner
Membership No. 118326



Date : 31/05/2025
Place : AHMEDABAD
UDIN : 25118326BMITTE8072