



**Gujarat
Toolroom Ltd.**

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

CIN: L45208GJ1983PLC006056

GST: 24AAACG5585F1ZO

February 19, 2025

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

Scrip Code: 513337

Subject: Integrated Filing (Financial) for the Quarter and Nine-Months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4, we hereby submit herewith the Integrated Filing (Financial) for the quarter and nine-months ended December 31, 2024.

Thanking You,

Yours faithfully,
For Gujarat Toolroom Limited

RAKESH
KUMAR
SHARMA

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RAKESH KUMAR
SHARMA
Date: 2025.02.19
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Rakesh Kumar Sharma
Managing Director
DIN- 10703752

Encl: as above



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www.gujarattoolroom.com



cs@gujarattoolroom.com

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 quarter ended **31st December, 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

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.

Emphasis of Matter: We would like to draw the attention towards following matters:

- Three purchase invoices amounting to Rs. 63,17,496 were not found, although they have been recorded in the books.
- We were unable to physically verify the stock as of 31st December 2024, and the company has not provided adequate documentation or proof for stock verification.
- In Quarter 2, the company made sales of agricultural goods to a party named KARGIL RIL Agro, and subsequently, those bills were transferred to another party named Nanji P. Parmar. However, we have not received any invoices for these transactions.
- Similarly, in Quarter 2, the company purchased agricultural goods from RIL AGRO, which were then transferred to six different parties, but the invoices for these transactions have not been received.

Thanking you

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

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MAYURSINH
CHAUHAN

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CA Kishorsinh M. Chauhan

Partner

Membership No. 118326

Date : 19/02/2025

Place : Ahmedabad

UDIN : 25118326BMITSF7362

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 for the quarter and nine ended on December 31,2024

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	23,073.77	27,050.76	13,106.06	76,968.07	28,883.90	55,543.36
II Other Income	49.05	54.46	1.50	261.46	1.51	261.64
III Total Income (I+II)	23,122.82	27,105.22	13,107.56	77,229.54	28,885.41	55,805.00
IV EXPENSES:						
Cost of Materials Consumed	18,064.71	16,747.69	6,238.46	52,926.98	6,238.46	28,944.27
Purchase of Stock-in-Trade	13,108.77	6,029.69	5,220.01	20,342.50	20,574.61	24,851.79
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	(8,593.54)	1,117.98	-	(2,584.26)	(40.13)	(6,010.38)
Employee Benefits Expenses	14.89	9.16	12.67	32.65	14.81	28.26
Finance costs	0.14	0.08	-	4.34	-	-
Depreciation and amortization expenses	10.67	9.51	0.26	30.48	0.26	3.23
Other Expenses	329.93	298.78	69.71	818.61	107.18	176.71
Total expenses (IV)	22,935.58	24,212.89	11,541.10	71,571.31	26,895.17	47,993.89
V Profit/(Loss) before exceptional items and tax	187.24	2,892.32	1,565.13	5,658.23	1,988.91	7,811.11
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	187.24	2,892.32	1,565.13	5,658.23	1,988.91	7,811.11
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	187.24	2,892.32	1,565.13	5,658.23	1,988.91	7,811.11
X Tax expense: -						
(1) Current Tax	45.86	214.81	133.12	355.64	239.07	484.40
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	(1.50)	(1.25)	-	(4.23)	-	1.92
XI Profit/(Loss) for the period from continuing operation	142.88	2,678.76	1,432.01	5,306.82	1,749.84	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	142.88	2,678.76	1,432.01	5,306.82	1,749.84	7,324.78
XVI Earnings per equity share:						
(1) Basic	0.08	2.55	2.58	4.83	3.15	13.19
(2) Diluted	0.08	2.55	2.58	4.83	3.15	13.19

Place: Ahmedabad
Date : 18/02/2025

For Gujarat Toolroom Limited

RAKESH
KUMAR
SHARMA

RAKESH KUMAR SHARMA
Managing Director
10703752

Note:

Conversion Rate used for GTL GEMS DMCC
Opening Rate 83.9102
Closing Rate 85.5772
Avg. Rate 84.7437

83.9102	83.4413	83.0351	83.4322	83.0351	83.0351
85.5772	83.8263	83.2489	85.5772	83.2489	83.3828
84.7437	83.6338	83.1420	84.5047	83.1420	83.2090

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 nine ended on December 31,2024

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	4,767.77	8,033.01	5,797.43	19,385.28	21,575.27	20,590.29
II Other Income	39.61	8.72	0.17	43.41	0.18	152.28
III Total Income (I+II)	4,807.38	8,041.73	5,797.60	19,428.69	21,575.45	20,742.57
IV EXPENSES:						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	13,108.77	6,029.69	5,220.01	20,342.50	20,574.61	24,851.79
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	(8,593.54)	1,117.98	-	(2,584.26)	(40.13)	(6,010.38)
Employee Benefits Expenses	14.89	9.16	12.67	32.65	14.81	28.26
Finance costs	0.14	0.08	-	4.34	-	-
Depreciation and amortization expenses	10.62	9.51	0.26	30.43	0.26	3.23
Other Expenses	88.54	46.86	32.17	231.36	69.64	121.68
Total expenses (IV)	4,629.42	7,213.28	5,265.11	18,057.02	20,619.18	18,994.59
V Profit/(Loss) before exceptional items and tax	177.96	828.45	532.49	1,371.67	956.27	1,747.98
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	177.96	828.45	532.49	1,371.67	956.27	1,747.98
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	177.96	828.45	532.49	1,371.67	956.27	1,747.98
X Tax expense: -						
(1) Current Tax	45.86	214.81	133.12	355.64	239.07	484.40
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	(1.50)	(1.25)	-	(4.23)	-	1.92
XI Profit/(Loss) for the period from continuing operation	133.60	614.89	399.37	1,020.27	717.20	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	133.60	614.89	399.37	1,020.27	717.20	1,261.65
XVI Earnings per equity share:						
(1) Basic	0.08	0.58	0.72	0.93	1.29	2.27
(2) Diluted	0.08	0.58	0.72	0.93	1.29	2.27

Place: Ahmedabad
Date : 18/02/2025

For Gujarat Toolroom Limited

RAKESH KUNAR SHARMA
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 DN: cn=RAKESH KUNAR SHARMA, o=GUJARAT TOOLROOM LIMITED, email=RAKESH.KUNAR@GTLIMITED.COM, c=IN
RAKESH KUNAR 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 REVENUE, RESULTS, ASSETS AND LIABILITIES

Particulars		(Amount in Rs Lakhs)					
		Note No.	Quarter Ended			Year Till date	
			31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023
I. Segment Revenue (Sales and Other operating income)							
- Construction Material			0.00	1329.12	0.00	2845.49	0.00
- Rough Diamonds & Gold			1379.13	441.18	0.00	1820.31	0.00
- Agricultural Products			0.00	6262.72	0.00	10247.67	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)			3388.64	0.00	5797.43	4471.81	21575.27
Total Segment Revenue			4767.77	8033.02	5797.43	19385.28	21575.27
II. Segment Results							
- Construction Material			-64.21	290.28	0.00	295.37	0.00
- Rough Diamonds & Gold			-17.52	16.38	0.00	-1.14	0.00
- Agricultural Products			28.76	578.67	0.00	868.12	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)			304.03	0.00	606.56	464.69	1069.69
- Unallocable Income (Net of Unallocable Expense)	1		-117.46	-270.45	-207.19	-606.78	-352.49
Total Segment Results			133.60	614.89	399.37	1020.27	717.20
III. Segment Assets							
- Construction Material			130.66	160.11	0.00	130.66	0.00
- Rough Diamonds & Gold			5863.16	0.00	0.00	5863.16	0.00
- Agricultural Products			2880.00	5497.68	0.00	2880.00	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)			20152.46	989.71	5760.44	20152.46	5760.44
- Unallocable Corporate Assets	2		8685.44	24274.45	2529.07	8685.44	2529.07
Total Segment Assets			37711.72	30921.96	8289.51	37711.72	8289.51
IV. Segment Liabilities							
- Construction Material			3000.70	3104.23	0.00	3000.70	0.00
- Rough Diamonds & Gold			418.30	1088.95	0.00	418.30	0.00
- Agricultural Products			10968.52	17017.35	0.00	10968.52	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)			1182.12	121.74	6630.82	1182.12	6630.82
- Unallocable Corporate Liabilities	2		22142.08	2472.97	1658.69	22142.08	1658.69
Total Segment Liabilities			37711.72	23805.24	8289.51	37711.72	8289.51

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 December 2024, 30th September 2024 and 31st December 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.

Place: Ahmedabad
Date : 19/02/2025

For Gujarat Toolroom Limited

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RAKESH KUMAR SHARMA
Managing Director
10703752

Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly and Year to date 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

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 December 31, 2024 and for the period from October 01, 2024 to December 31, 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 October 01, 2024 to December 31, 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.
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.
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. 90,371.00 Lakhs as at December 31, 2024 and total revenue of Rs. 23,073.77 Lakhs and total net profit after tax of Rs. 2,063.87 Lakhs for the quarter ended December 31, 2024 and for the period from October 01, 2024 to December 31, 2024 respectively, and cash flows (net) of Rs. 1,617.36 Lakhs for the period from October 01, 2024 to December 31, 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.

7. We have not audited the books of accounts of the GTL GEMS and have relied on the financials prepared and presented by the management. We have consolidated the figures based on the financials of GTL GEMS provided by the management. We would also like to highlight that the company has informed us that there were no transactions in GTL Zambia for Quater 3.
8. Emphasis of Matter: We would like to draw the attention towards following matters:
- Three purchase invoices amounting to Rs. 63,17,496 were not found, although they have been recorded in the books.
 - We were unable to physically verify the stock as of 31st December 2024, and the company has not provided adequate documentation or proof for stock verification.
 - In Quarter 2, the company made sales of agricultural goods to a party named KARGIL RIL Agro, and subsequently, those bills were transferred to another party named Nanji P. Parmar. However, we have not received any invoices for these transactions.
 - Similarly, in Quarter 2, the company purchased agricultural goods from RIL AGRO, which were then transferred to six different parties, but the invoices for these transactions have not been received.

Thanking you

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

**KISHORSINH
MAYURSINH
CHAUHAN**

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Date: 2025.02.19 11:38:39 +05'30'

CA Kishorsinh M. Chauhan

Partner

Membership No. 118326

Date : 19/02/2025

Place : Ahmedabad

UDIN : 25118326BMITSG5723

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.	(Amount in Rs Lakhs)				
			Quarter Ended				
			Year Till date				
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	
I. Segment Revenue (Sales and Other operating income)							
- Construction Material			0.00	1329.12	0.00	2845.49	0.00
- Rough Diamonds & Gold			19685.13	19458.92	7308.63	59403.10	7308.63
- Agricultural Products			0.00	6262.72	0.00	10247.67	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)			3388.64	0.00	5797.43	4471.81	21575.27
Total Segment Revenue			23073.77	27050.76	13106.06	76968.07	28883.90
II. Segment Results							
- Construction Material			-64.21	290.28	0.00	295.37	0.00
- Rough Diamonds & Gold			-8.24	2080.25	1032.64	4285.41	1032.64
- Agricultural Products			28.76	578.67	0.00	868.12	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)			304.03	0.00	606.56	464.69	1069.69
- Unallocable Income (Net of Unallocable Expense)		1	-117.46	-270.45	-207.19	-606.78	-352.49
Total Segment Results			142.88	2678.76	1432.01	5306.82	1749.84
III. Segment Assets							
- Construction Material			130.66	160.11	0.00	130.66	0.00
- Rough Diamonds & Gold			56855.43	48136.26	9976.74	56855.43	9976.74
- Agricultural Products			2880.00	5497.68	0.00	2880.00	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)			20152.46	989.71	5760.44	20152.46	5760.44
- Unallocable Corporate Assets		2	8618.19	24274.45	2529.07	8618.19	2529.07
Total Segment Assets			88636.74	79058.22	18266.25	88636.74	18266.25
IV. Segment Liabilities							
- Construction Material			3000.70	3104.23	0.00	3000.70	0.00
- Rough Diamonds & Gold			51410.57	49225.21	9976.74	51410.57	9976.74
- Agricultural Products			10968.52	17017.35	0.00	10968.52	0.00
- Others (Fabrics, Shares Trading, Pharma etc..)			1182.12	121.74	6630.82	1182.12	6630.82
- Unallocable Corporate Liabilities		2	22074.83	2472.97	1658.69	22074.83	1658.69
Total Segment Liabilities			88636.74	71941.50	18266.25	88636.74	18266.25

Notes on Segment Information:

- 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 December 2024, 30th September 2024 and 31st December 2023. Unallocable corporate assets less Unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank.
- Previous period figures have been re-grouped / re-classified wherever necessary, to conform to this period's classification.

Place: Ahmedabad
Date : 19/02/2025

For Gujarat Toolroom Limited

RAKESH KUMAR SHARMA
Digitally signed by
RAKESH KUMAR SHARMA
Date: 2025.02.19 12:01:41 +05'30'

RAKESH KUMAR SHARMA
Managing Director
10703752

(B) 1. Statement of Deviation / Variation in utilisation of funds raised

Name of listed entity	GUJARAT TOOLROOM LIMITED
Mode of Fund Raising	Qualified Institutional Placement (QIP)
Date of Raising Funds	October 04, 2024 (Date of Allotment)
Amount Raised	Rs. 4,999.99 lakhs
Report filed for Quarter ended	December 31, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	NA
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr. No	Original Object	Modified Object, if any	Original Allocation (₹ in Lakh)	Modified allocation, if any	Funds Utilised (₹ in Lakh)	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1.	Funding working capital requirement of the Company	-	4,000.00	-	4,000.00	NIL	-
2.	General Corporate Purposes	-	999.99	-	999.99	NIL	-
Total		-	4,999.99	-	4,999.99	-	-

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised, or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed, or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

(B) 2. Statement of Deviation / Variation in utilisation of funds raised

Name of listed entity	GUJARAT TOOLROOM LIMITED
Mode of Fund Raising	Qualified Institutional Placement (QIP)
Date of Raising Funds	December 20, 2024 (Date of Allotment)
Amount Raised	Rs. 9565.99 lakhs
Report filed for Quarter ended	December 31, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	NA
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr. No	Original Object	Modified Object, if any	Original Allocation (₹ in Lakh)	Modified allocation, if any	Funds Utilised (₹ in Lakh)	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1.	Funding working capital requirement of the Company	-	7,100.00	-	7,100.00	NIL	-
2.	General Corporate Purposes	-	2,465.99	-	2,465.99	NIL	-
Total		-	9,565.99	-	9,565.99	-	-

Deviation or variation could mean:

- (d) Deviation in the objects or purposes for which the funds have been raised, or
- (e) Deviation in the amount of funds actually utilized as against what was originally disclosed, or
- (f) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

(C) DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES- **Not Applicable**,
No default

(D) DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e.,
2nd and 4th quarter) - **Not Applicable**

(E) STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED
OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and
Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable**

For Gujarat Toolroom Limited

RAKESH
KUMAR
SHARMA

Digitally signed by
RAKESH KUMAR
SHARMA
Date: 2025.02.19
12:38:28 +05'30'

Rakesh Kumar Sharma
Managing Director
DIN- 10703752