

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

Vaidehi Digitally signed
by Vaidehi Bang
Bang Date: 2024.11.11
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Vaidehi Bang
Company Secretary & Compliance Officer
(Membership No.: A73835)

Encl: as above

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 **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

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

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Date: 2024.11.11 15:08:54 +05'30'

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

(Amount in Rs Lakhs)

Particulars	Note No.	Quarter Ended			Year Till date	
		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	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) 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	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 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		-	-	-	-	-
(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
		-	-	-	-	-
Total Equity and Liabilities		30,033.95	25,519.73	3,672.57	30,033.95	3,672.57

Place: Ahmedabad
Date : 11/11/2024

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HEMTABHAI
CHAUDHARY

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Bang

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Vaidehi Bang
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AVCHALBHAI HEMTABHAI CHAUDHARY
Director
10049028

VAIDEHI BANG
Company Secretary
CDLPB4593H

RAKESH RAJKUMAR DUTTA
CFO
ACCPD6588J

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Rakesh Dutta
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RAKESH RAJKUMAR
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RAKESH KUMAR SHARMA
Managing Director
10703752

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SHARMA
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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

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

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	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 Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	6,029.69	1,204.05	15,273.00	7,233.74	15,354.59	24,851.79
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	1,117.98	4,891.29	41.46	6,009.27	(40.13)	(6,010.38)
Employee Benefits Expenses	9.16	8.60	1.84	17.76	2.14	28.26
Finance costs	0.08	4.13	-	4.20	-	-
Depreciation and amortization expenses	9.51	10.30	-	19.81	-	3.23
Other Expenses	46.86	101.33	31.49	139.13	37.47	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	214.81	94.97	80.09	309.78	105.94	484.40
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	(1.25)	(1.48)	-	(2.73)	-	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	1.11	0.49	0.43	1.60	0.57	2.27
(2) Diluted	1.11	0.49	0.43	1.60	0.57	2.27

Place: Ahmedabad
Date : 11/11/2024


AVCHALBHAI HEMTABHAI CHOUDHARY
 Director
 10049028


Vaidehi Bang
 Company Secretary
 CDLPB4593H


RAKESH RAJKUMAR DUTTA
 CFO
 ACCPD6588J


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**Cash Flow Statement as on 30/09/2024**

Particulars	Amount in Lakhs		Amount in Lakhs	
	30.09.2024		30.09.2023	
	Rs	Rs	Rs	Rs
A 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	-	24.01	-	-
Deduct: -				
Interest income	-		-	
Profit on sale of Assets	-		-	
Others if any	0.11	0.11	0.00	0.00
Operating profit before working capital changes		1,217.61		423.77
Adjustments for:				
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		3,222.94
Income Tax Adjustment		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
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	(21,454.54)		(1,960.47)	
Interest income	-		-	
Net Cash used in Investing activities		(21,467.04)		(1,964.18)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issuance of share capital	4,888.72		-	
Proceeds from Long term Borrowings	-		-	
Proceeds from Short term Borrowings	2,015.12		(94.31)	
Dividend Payable	(555.54)		-	
Interest paid	(4.20)		-	
Net Cash used in financing activities		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	30.09.2024	103.97	30.09.2023	1,140.36

Place: Ahmedabad
Date : 11/11/2024**AVCHALBHAI HEMTABHAI CHOUHARY**
Director
10049028**VAIDEHI BANG**
Company Secretary
CDLPB4593H**RAKESH RAJKUMAR DUTTA**
CFO
ACCPD6588J**RAKESH KUMAR SHARMA**
Managing Director
10703752AVCHALBHAI HEMTABHAI CHOUHARY
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Date: 2024.11.11 15:22:48 +05'30'Vaidehi Bang
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Date: 2024.11.11 15:24:21 +05'30'Rakesh Dutta
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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

(Amount in Rs Lakhs)

Particulars	Note No.	Quarter Ended			Year Till date	
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023
I. Segment Revenue (Sales and Other operating income)						
- 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:

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.

Place: Ahmedabad
Date : 11/11/2024

AVCHALBHAI
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CHAUDHARY

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AVCHALBHAI HEMTABHAI
CHAUDHARY
DN: cn=AVCHALBHAI HEMTABHAI
CHAUDHARY, o=GUJARAT TOOLROOM
LIMITED, ou=GUJARAT TOOLROOM
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AVCHALBHAI HEMTABHAI CHOUDHARY
Director
10049028

RAKESH RAJKUMAR DUTTA
CFO
ACCPD6588J

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RAKESH KUMAR SHARMA
Managing Director
10703752

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by Vaidehi Bang
Date:
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VAIDEHI BANG
Company Secretary
CDLPB4593H

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.

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.

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 Statement for the quarter and year ended on September 30,2024

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date	
	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	-	-	-	-	-
(iii) Capital Work-in-Progress	-	-	-	-	-
(iv) Intangible Assets Under Development	-	-	-	-	-
(b) Non-Current Investments	-	-	-	-	-
(c) Deferred Tax Assets (Net)	0.81	-	-	0.81	-
(d) Long-term Loans and Advances	-	-	-	-	-
(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	246.18	572.17	1,140.36	246.18	1,140.36
(e) Short-Term Loans and Advances	23,957.56	23,487.40	2,316.93	23,957.56	2,316.93
(f) Other Current Assets	36.37	157.34	0.10	36.37	0.10
	-	-	-	-	-
Total Assets	78,034.43	68,832.49	3,672.57	78,034.43	3,672.57
II. EQUITY AND LIABILITIES					
(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	-	-	-	-	-
(4) Current Liabilities					
(a) Short-Term Borrowings	39.44	19.85	-	39.44	-
(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	37,829.72	35,275.14	-	37,829.72	-
(c) Other Current Liabilities	2,010.21	2,837.83	-	2,010.21	-
(d) Short-Term Provisions	552.05	582.96	80.34	552.05	80.34
	-	-	-	-	-
Total Equity and Liabilities	78,034.43	68,832.49	3,672.57	78,034.43	3,672.57

Place: Ahmedabad
Date : 11/11/2024

AVCHALBHAI
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CHAUDHARY

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AVCHALBHAI HEMTABHAI CHAUDHARY
Director
10049028

Vaidehi
Bang

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VAIDEHI BANG
Company Secretary
CDLPB4593H

Rakesh
Dutta

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RAKESH RAJKUMAR DUTTA
CFO
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Rakesh
Dutta

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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

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

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	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 Operations	27,050.76	26,434.76	15,668.16	53,538.50	15,777.84	55,543.36
II Other Income	54.46	0.47	0.00	0.20	0.00	249.00
III 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	16,747.69	17,756.42	-	34,551.52	-	28,944.27
Purchase of Stock-in-Trade	6,029.69	1,205.52	15,273.00	7,233.74	15,354.59	24,851.79
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	1,117.98	4,891.29	41.46	6,009.27	(40.13)	(6,010.38)
Employee Benefits Expenses	9.16	8.60	1.84	17.76	2.14	28.26
Finance costs	0.08	4.13	-	4.20	-	-
Depreciation and amortization expenses	9.51	10.30	-	19.81	-	3.23
Other Expenses	298.78	192.26	31.49	482.12	37.47	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
VIII 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	214.81	94.97	80.09	309.78	105.94	484.40
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	(1.25)	(1.48)	-	(2.73)	-	1.92
XI Profit/(Loss) for the period from continuing operation	2,678.76	2,273.22	240.28	4,913.22	317.83	7,312.14
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	2,678.76	2,273.22	240.28	4,913.22	317.83	7,312.14
XVI Earnings per equity share:						
(1) Basic	4.82	4.09	0.43	8.84	0.57	13.16
(2) Diluted	4.82	4.09	0.43	8.84	0.57	13.16

Place: Ahmedabad
Date : 11/11/2024

AVCHALBHAI HEMTABHAI CHOUHARY
Director
10049028

VAIDEHI BANG
Company Secretary
CDLPB4593H

RAKESH RAJKUMAR DUTTA
CFO
ACCPD6588J

RAKESH KUMAR SHARMA
Managing Director
10703752

Note:

Conversion Rate used for GTL GEMS DMCC
Opening Rate 83.4413 83.4322 - 83.4322 - 83.0351
Closing Rate 83.8263 83.3724 - 83.8263 - 83.3828
Avg. Rate 83.6338 83.4023 - 83.6293 - 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 30/09/2024

Particulars	Amount in Lakhs		Amount in Lakhs	
	30.09.2024		30.09.2023	
	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	-	24.01	-	-
Deduct: -				
Interest income	-		-	
Profit on sale of Assets	-		-	
Others if any	0.20	0.20	0.00	0.00
Operating profit before working capital changes		5,244.08		423.77
Adjustments for:				
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	9,437.39	2,613.24	2,799.17
Cash generated from operations		14,681.47		3,222.94
Income Tax paid		303.15		30.90
Cash flow before extraordinary item		14,378.32		3,192.04
Proceeds from extraordinary item		0.20		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	-		-	
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		-	
Proceeds from Long term Borrowings	-		-	
Proceeds from Short term Borrowings	2,081.41		(94.31)	
Dividend Payable	(555.54)		-	
Interest paid	(4.20)		-	
Net Cash used in financing activities		6,410.39		(94.31)
Effect of exchange rates on cash and cash equivalents		(41.74)		-
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	30.09.2024	246.18	30.09.2023	1,140.36

Place: Ahmedabad
Date : 11/11/2024

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AVCHALBHAI HEMTABHAI CHAUDHARY
Director
10049028

Vaidehi Bang
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Date: 2024.11.11 15:18:33 +05'30'

VAIDEHI BANG
Company Secretary
CDLPB4593H

Rakesh Dutta
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RAKESH RAJKUMAR DUTTA
CFO
ACCPD6588J

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

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

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	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 Operations	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 Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	6,029.69	1,204.05	15,273.00	7,233.74	15,354.59	24,851.79
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	1,117.98	4,891.29	41.46	6,009.27	(40.13)	(6,010.38)
Employee Benefits Expenses	9.16	8.60	1.84	17.76	2.14	28.26
Finance costs	0.08	4.13	-	4.20	-	-
Depreciation and amortization expenses	9.51	10.30	-	19.81	-	3.23
Other Expenses	46.86	101.33	31.49	139.13	37.47	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	214.81	94.97	80.09	309.78	105.94	484.40
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	(1.25)	(1.48)	-	(2.73)	-	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	1.11	0.49	0.43	1.60	0.57	2.27
(2) Diluted	1.11	0.49	0.43	1.60	0.57	2.27

AVCHALBHAI HEMTABHAI CHAUDHARY Digital signed by AVCHALBHAI HEMTABHAI CHAUDHARY Date: 2024.11.11 15:02:59 +0530

Valdehi Bang Digital signed by Valdehi Bang Date: 2024.11.11 15:02:59 +0530

Place: Ahmedabad
Date : 11/11/2024

AVCHALBHAI HEMTABHAI CHAUDHARY
Director
10049028

VAIDEHI BANG
Company Secretary
CDLPB4593H

Rakesh Digital signed by Rakesh Dutta Date: 2024.11.11 15:02:59 +0530
Dutta
RAKESH RAJKUMAR DUTTA
CFO
ACCPD6588J

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

Standalone Cash Flow Statement as on 30/09/24

Particulars	Amount in Lakhs		Amount in Lakhs	
	30.09.2024		30.09.2023	
	Rs	Rs	Rs	Rs
A 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	-	24.01	-	-
Deduct: -				
Interest income	-		-	
Profit on sale of Assets	-		-	
Others if any	0.11	0.11	0.00	0.00
Operating profit before working capital changes		1,217.61		423.77
Adjustments for:				
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		3,222.94
Income Tax Adjustment		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
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	(21,454.54)		(1,960.47)	
Interest income	-		-	
Net Cash used in Investing activities		(21,467.04)		(1,964.18)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issuance of share capital	4,888.72		-	
Proceeds from Long term Borrowings	-		-	
Proceeds from Short term Borrowings	2,015.12		(94.31)	
Dividend Payable	(555.54)		-	
Interest paid	(4.20)		-	
Net Cash used in financing activities		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	30.09.2024	103.97	30.09.2023	1,140.36

Place: Ahmedabad
Date : 11/11/2024

AVCHALBHAI HEMTABHAI CHOUDHARY
Director
10049028

VAIDEHI BANG
Company Secretary
CDLPB4593H

RAKESH RAJKUMAR DUTTA
CFO
ACCPD6588J

RAKESH KUMAR SHARMA
Managing Director
10703752

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Date: 2024.11.11 15:44:08 +0530'

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

(Amount in Rs Lakhs)

Particulars	Note No.	Quarter Ended			Year Till date	
		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	10	-	-	-	-	-
(i) Property, Plant and Equipment		-	-	-	-	-
(ii) Intangible Assets		-	-	-	-	-
(iii) Capital Work-in-Progress		-	-	-	-	-
(iv) Intangible Assets Under Development		-	-	-	-	-
(b) Non-Current Investments	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	44,888.48	36,348.75	-	44,888.48	-
(d) Cash and Cash Equivalents	17	142.21	144.10	-	142.21	-
(e) Short-Term Loans and Advances	18	6.89	60.87	-	6.89	-
(f) Other Current Assets	19	1.99	36.03	-	1.99	-
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	-
(c) Other Current Liabilities	8	29.57	20.45	-	29.57	-
(d) Short-Term Provisions	9	57.06	-	-	57.06	-
Total Equity and Liabilities		48,136.26	43,448.17	-	48,136.26	-

Place: Ahmedabad
Date : 11/11/2024

AVCHALBHAI HEMTABHAI CHAUDHARY
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Vaidehi Bang
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Date: 2024.11.11 15:27:35 +05'30'

AVCHALBHAI HEMTABHAI CHAUDHARY
Director
10049028

VAIDEHI BANG
Company Secretary
CDLPB4593H

Rakesh Dutta
Digitally signed by Rakesh Dutta
Date: 2024.11.11 15:44:49'30'

RAKESH RAJKUMAR DUTTA
CFO
ACCPD6588J

Rakesh Kumar Sharma
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Date: 2024.11.11 15:44:49'30'

RAKESH KUMAR SHARMA
Managing Director
10703752

Note:

Conversion Rate used for GTL GEMS DMCC	0					
Opening Rate	0	83.4413	83.4322	-	83.4322	-
Closing Rate	0	83.8263	83.3724	-	83.8263	-
Avg. Rate	0	83.6338	83.4023	-	83.6293	-

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

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	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 Operations	19,017.74	19,850.26	-	38,920.99	-	34,953.07
II Other Income (Including Foreign Currency Translation C	45.74	0.01	-	41.82	-	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	16,747.69	17,756.42	-	34,551.52	-	28,944.27
Including Foreign Currency Translation Loss	-	1.47	-	-	-	-
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
Employee Benefits Expenses	-	-	-	-	-	-
Finance costs	-	-	-	-	-	-
Depreciation and amortization expenses	-	-	-	-	-	-
Other Expenses	251.92	90.93	-	343.00	-	55.03
Total expenses (IV)	16,999.61	17,848.83	-	34,894.51	-	28,999.30
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	687,956.85	667,148.31	-	1,356,096.76	-	2,021,043.98
(2) Diluted	687,956.85	667,148.31	-	1,356,096.76	-	2,021,043.98

Place: Ahmedabad
Date : 11/11/2024

AVCHALBHAI
HEMTABHAI
CHAUDHARY

Digitally signed by AVCHALBHAI
HEMTABHAI CHAUDHARY
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Vaidehi Bang
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AVCHALBHAI HEMTABHAI CHAUDHARY
Director
10049028

VAIDEHI BANG
Company Secretary
CDLPB4593H

Rakesh
Dutta
Digitally signed by Rakesh Dutta
Date: 2024.11.11
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RAKESH RAJKUMAR DUTTA
CFO
ACCPD6588J

RAKESH
KUMAR
SHARMA
Digitally signed by Rakesh Kumar Sharma
Date: 2024.11.11
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RAKESH KUMAR SHARMA
Managing Director
10703752

Note:

Conversion Rate used for GTL GEMS DMCC

Opening Rate	83.4413	83.4322	-	83.4322	-	83.0351
Closing Rate	83.8263	83.3724	-	83.8263	-	83.3828
Avg. Rate	83.6338	83.4023	-	83.6293	-	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

Particulars	Amount in Lakhs		Amount in Lakhs	
	30.09.2024		30.09.2023	
	Rs	Rs	Rs	Rs
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		4,068.29		-
Add Back: -				
Depreciation	-		-	
Deferred Revenue Expenditure	-		-	
Loss on sale of Assets	-		-	
Interest expense	-		-	
Others if any	-		-	
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	(14,885.95)		-	
Decrease/(Increase) in Inventories	6,056.26		-	
Increase/(Decrease) in Payables	4,740.15	(4,089.54)	-	-
Cash generated from operations		(21.33)		-
Income Tax paid		-		-
Cash flow before extraordinary item		(21.33)		-
Proceeds from extraordinary item		0.08		-
Net Cash flow from Operating activities		(21.25)		-
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	-		-	
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		-
C 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		-
Cash and Cash equivalents as at	31.03.2024	44.51	31.03.2023	-
Cash and Cash equivalents as at	30.09.2024	142.21	30.09.2023	-

Place: Ahmedabad
Date : 11/11/2024

AVCHALBHAI HEMTABHAI CHOUHARY
Director
10049028

VAIDEHI BANG
Company Secretary
CDLPB4593H

Rakesh
Dutta

RAKESH RAJKUMAR DUTTA
CFO
ACCPD6588J

RAKESH
KUMAR
SHARMA

RAKESH KUMAR SHARMA
Managing Director
10703752

AVCHALBHAI HEMTABHAI CHOUHARY Digitally signed by AVCHALBHAI HEMTABHAI CHOUHARY Date: 2024.11.11 15:21:07 +05'30'

Vaidehi Bang Digitally signed by Vaidehi Bang Date: 2024.11.11 15:21:07 +05'30'

Rakesh
Dutta

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