

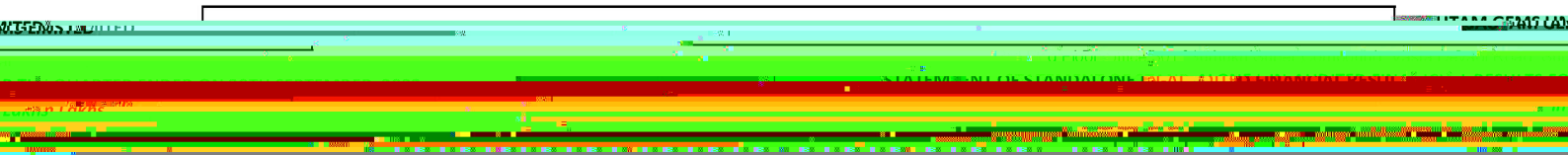




BHAGAT & CO.

Chartered Accountants

GAUTAM GEMS LIMITED		
3rd Floor, office 301, Sumukh Super Compound, Vasta Devadi Road, Surat		
STATEMENT OF ASSET & LIABILITIES AS ON 30th SEPTEMBER, 2022		
Particulars	Half Year Ended	Year Ended
	30.09.2022	31.03.2022
	Unaudited (in lakh)	Audited (in lakh)



GAUTAM GEMS LIMITED

3rd Floor, office 301, Sumukh Super Compound, Vasta Devadi Road, Surat

CASH FLOW STATEMENT OF HALF YEAR ENDED ON 30TH SEPTEMBER, 2022

(Rs. In Lacs)

PARTICULARS	Half Year ended 30.09.2022	Year ended 30.09.2021
A. Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items		
Add : Non Cash & Non Operating Expenses	66.63	105.35
Depreciation	4.78	0.00
Interest Expenses	16.61	0.07
Other Income	-0.51	0.43
Operating Profit before Working Capital Changes	87.51	105.85
Adjustment for;		
(Increase) / Decrease in Inventory	-103.52	439.48
(Increase) / Decrease in Trade Receivable	-316.48	50.60
Increase/(Decrease) in Trade Payables	131.65	-499.55
(Increase)/ Decrease in Loans & Advances	3.48	1.24
(Increase) / Decrease in other Current Assets	-58.03	-37.50
Increase / (Decrease) in Current Liabilities	4.42	-63.14
Increase / (Decrease) in Short Term Provisions	6.49	0.90
(Increase) / Decrease in Current Investment		
Cash Generated from Operation	-244.48	-2.12
Taxes Paid	16.75	0.00
Net Cash Flow from Operating Activities	-261.23	-2.12