GGL/SE/2025-26/P20

Date: August 11, 2025

To,
General Manager
Department of Corporate Services
BSE Limited
Listing Operations (Equity),
P. J. Towers, Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

Sub: Outcome of the meeting of Board of Directors of the company held on August 11, 2025.

Ref: Gautam Gems Limited (BSE Script Code: 540936)

Pursuant to Regulation 30 read with Part A of Schedule III of the SEBI Listing Regulations of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. on Monday, August 11, 2025 at the Registered office of the Company.

The Board, along with other agenda items, considered and approved the following:

1. Financial Results for the Quarter Ended June 30, 2025

- The **Unaudited Standalone Financial Results** for the quarter ended June 30, 2025 were reviewed and approved by the Board.
- The **Limited Review Report** for the said period, as submitted by M/s. AKGVG & Associates, Chartered Accountants, Statutory Auditors of the Company, was also considered and taken on record.

These results have been duly reviewed by the Audit Committee. A copy of the Unaudited Financial Results along with the Limited Review Report is enclosed herewith and is also available on the Company's website: www.gautamgems.com.

In compliance with Regulation 47 of the SEBI Listing Regulations, necessary arrangements have been made for publication of the results along with a QR code in the newspapers.

2. Update on Overseas Direct Investment (ODI) in AG Corporation Ltd., UK

In continuation of our earlier disclosure dated 24th September, 2024, wherein the Board of Directors of Gautam Gems Limited had approved an Overseas Direct Investment (ODI) in AG Corporation Ltd, a company registered in the United Kingdom, we wish to provide an update on the current status of the investment.

It was noted that several regulatory approvals and procedural formalities are still pending for the completion of the ODI transaction. Accordingly, the remittance of the subscription amount of £100,000.00 towards the share capital of AG Corporation Ltd. has not yet been executed.

Consequently, AG Corporation Ltd. is not yet recognized as a Wholly Owned Subsidiary (WOS) of Gautam Gems Limited under applicable Indian accounting standards, the Companies Act, 2013, SEBI (LODR) Regulations, 2015, and other relevant legal provisions.

The Company is in the process of completing the remittance in accordance with applicable FEMA guidelines and will make further disclosures once the transaction is completed and the Wholly Owned Subsidiary status becomes effective.

This disclosure is being made to ensure continued transparency with stakeholders and compliance with Regulation 30 of SEBI (LODR) Regulations, 2015.Further details as per SEBI Circular No. SEBI/HO/CFD/CFD-PoDI/P/CIR/2023/123 dated July 13, 2023, are provided in Annexure A.

As per the SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, and the Company's Code of Conduct for Prevention of Insider Trading, the trading window has been closed with effect from July 1, 2025 and will remain closed until 48 hours after the declaration of the financial results.

The said meeting was commenced at 4.00 P.M. and concluded at 4:30 P.M.

You are requested to kindly take the above on record.

Thanking you,

For Gautam Gems Ltd

Gautam Pravinchandra Sheth

Digitally signed by Gautam Pravinchandra Sheth
Date: 2025.08.11 16:43:11 +05'30'

Gautam P. Sheth
Managing Director
DIN: 06748854

Encl: As Stated

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

Review Report To
The Board of Directors
Gautam Gems Limited

1. We have reviewed the accompanying statement of Unaudited financial results of **Gautam Gems Limited** (the "Company") for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement 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, as amended (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 Statement is free of material misstatement. 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.

4. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKGVG & Associates
Chartered Accountants
ICAI Firm Registration No.: 018598N

AKGVG & ASSOCIATES CHARTERED ACCOUNTANTS AHMEDABAD

Priyank Shah
Partner
Membership No.: 118627
UDIN : 25118627BMKTEE4878

Date: August 11, 2025
Place: Ahmedabad

Gautam Gems Limited

CIN:-L36911GJ2014PLC078802

3rd Floor, Office-301, Sumukh Super Compound, Vasta Devadi Road, Surat- 395004

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2025

` *in Lakhs*

Sr. No	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
	Income:				
I	Revenue from operations	2347.92	2276.70	2590.90	7,834.01
II	Other Income	0.01	12.34	0.00	16.49
III	***Total Income (I +II)***	**2347.93**	**2289.04**	**2590.90**	**7850.50**
IV	***Expenses:***				
	Cost of materials consumed	-	-	-	-
	Purchase of Stock-in-Trade	2,679.50	1,866.71	2,094.78	7,473.95
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(442.92)	344.67	454.30	203.61
	Employee Benefit Expense	15.11	25.90	17.06	65.58
	Financial Costs	7.10	33.16	0.03	33.32
	Depreciation and Amortization Expense	-	(0.44)	-	6.69
	Other Expenses	80.68	13.81	16.32	25.02
	Total Expense	**2339.47**	**2283.81**	**2582.49**	**7808.17**
V	**Profit before exceptional items and tax (III - IV)**	**8.46**	**5.23**	**8.41**	**42.33**
VI	Exceptional Items	-	-	-	-
VII	**Profit before tax (V- VI)**	**8.46**	**5.23**	**8.41**	**42.33**
VIII	***Tax expense:***				
	(1) Current tax	2.00	2.00	2.00	9.00
	(2) Deferred tax		4.91	-	4.91
IX	Profit(Loss) from the perid from continuing operations (VII - VIII)	**6.46**	**3.23**	**6.41**	**28.42**
X	Profit(Loss) from the period from dicontinuing operations before tax	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-
XII	Profit(Loss) from Discontinuing operations	-	-	-	-
XIII	**Profit/(Loss) for the period (IX + XII)**	**6.46**	**3.23**	**6.41**	**28.42**
XIV	Other comprehensive income net of tax	-	-	-	-
XV	**Total Comprehnsive Income for the year**	**6.46**	**3.23**	**6.41**	**28.42**
XVI	**Details of Equity Share Capital**				
	Paid-up Equity share capital (at par Value of Rs.10 each)	**4,284.61**	**4,284.61**	**4,284.61**	**4,284.61**
XVII	**Earning per share:**				
	Earning per equity share for continuing operations				
	(1) Basic earnings (loss) per share from continuing operations	0.02	0.01	0.01	0.07
	(2) Diluted earnings (loss) per share from continuing operations	0.02	0.01	0.01	0.07
	Earning per equity share for discontinued operations				
	(1) Basic earnings (loss) per share from discontinued operations	-	-	-	-
	(2) Diluted earnings (loss) per share from discontinued operations	-	-	-	-
	Earning per equity share				
	(1) Basic earnings(loss) per share from continuing and discontinued operations	0.02	0.01	0.01	0.07
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.02	0.01	0.01	0.07

Notes:

1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 11th Aug, 2025

2) The Company's business activity fall within a singal primary business segment.

3). Previous year's figures are re-grouped, re-classified wherever necessary.

By order of the Board of Directors
For, Gautam Gems Limited

Gautam P. Seth

Gautam Sheth
Managing Director
(DIN: 06748854)

Date: 11-08-2025
Place: Surat

Annexure A

Disclosure of Overseas Acquisition (ODI) of AG Corporation Ltd under Regulation 30 of SEBI (LODR) Regulations, 2015

Sr. No.	Particular	Details
1	**Name of the target entity, details in brief such as size, turnover etc.**	**Name:** AG Corporation Limited **Country:** United Kingdom **Size:** • No. of shares: 1,00,000 • Value per share: £1.00 • Total value: £1,00,000.00 **Turnover:** Yet to commence business
2	**Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/group companies have any interest in the entity being acquired? If yes, nature of interest and whether done at arm's length.**	Yes. Mr. Gautam Pravinchandra Sheth, Managing Director of Gautam Gems Limited, is also a Director in AG Corporation Ltd.
3	**Industry to which the entity being acquired belongs**	The entity operates in the investment and holding sector, primarily focused on holding shares in other companies.
4	**Objects and impact of acquisition**	The acquisition aims to facilitate international business expansion and strategic investment through a foreign holding structure.
5	**Brief details of any governmental or regulatory approvals required for the acquisition**	The acquisition may require certain governmental or regulatory approvals under applicable laws, including compliance with the Foreign Exchange Management Act (FEMA) and related overseas investment regulations. All necessary filings and approvals, as may be applicable, will be undertaken in accordance with prevailing laws
6	**Indicative time period for completion of the acquisition**	Pending remittance of subscription amount; expected to be completed shortly

7	**Consideration – whether cash consideration or share swap or any other form and details of the same**	100% consideration through Bank Transfer
8	**Cost of acquisition and/or the price at which shares are acquired**	Not applicable yet; proposed investment amount is £1,00,000
9	**Percentage of shareholding / control acquired and/or number of shares acquired**	100% shareholding (post remittance)
10	**Brief background about the entity acquired**	AG Corporation Limited was incorporated in 2023 in the United Kingdom and is yet to commence operations.