

Gautam Gems Ltd



BHAGAT & CO.

Chartered Accountants

To,
The Board of Directors,
Gautam Gems Limited

Sub: Limited Review Report

Ref: Un-Audited Financial Result for the Quarter ended on December 31, 2022.

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **Gautam Gems Limited** for the Quarter ended on December 31, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review Financial Statements 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 provides 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR, Bhagat & Co.
Chartered Accountants
ERN: 127250W

(CA Shankar Bhagat)
Partner
Membership No. 52725



Place: Ahmedabad

Date: 09.01.2023

UDIN: 24052725BGWWA03232

GAUTAM GEMS LIMITED							
3rd Floor, office 301, Sumukh Super Compound, Vasta Devadi Road, Surat							
STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2022							
in Lakhs							
Sr. No	Particulars	Quarter Ended	Nine Month Ended	Nine Month Ended	Half Year Ended		Year Ended
		31.12.2022	31.12.2022	31.12.2021	30.09.22	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from operations	1820.23	6180.42	11252.85	4360.18	7527.76	18006.01
II	Other Income	0.14	0.65	0.64	0.51	0.42	14.15
III	Total Income (I+II)	1820.37	6181.07	11253.49	4360.69	7528.18	18020.16
	Expenses:						
IV	Cost of materials consumed						
	Purchase of Stock-in-Trade	2323.99	6,637.43	11,279.50	4313.44	7,767.76	17,049.30
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-596.15	(699.85)	(298.13)	-103.53	(439.48)	757.51
	Employee Benefit Expense	21.27	58.40	52.12	37.13	41.37	79.77
	Financial Costs	7.50	24.11	0.10	16.61	0.07	28.43
	Depreciation and Amortization Expense	2.39	7.17	-	4.78	-	15.10
	Other Expenses	33.07	58.70	102.25	25.63	53.12	16.91
	Total Expense	1792.07	6085.96	11135.84	4294.06	7422.84	17947.02
V	Profit before exceptional items and tax (III - IV)	28.30	95.11	117.66	66.63	105.35	73.14

GAUTAM GEMS LIMITED		
3rd Floor, office 301, Sumukh Super Compound, Vasta Devadi Road, Surat		
STATEMENT OF ASSET & LIABILITIES AS ON 31ST DECEMBER, 2022		
Particulars	Half Year Ended	Year Ended
	31.12.2022	31.03.2022
	Unaudited (in lakh)	Audited (in lakh)
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	206.30	213.47
(ii) Intangible Assets		
(iii) Current Assets		