

GGL/SE/2025-26/P35

Date: October 17, 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 October 17, 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 Meeting of Board of Directors of the Company was held today i.e. on Friday, October 17, 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 and Half Year Ended September 30, 2025**

- The **Unaudited Standalone Financial Results** for the quarter and Half Year ended September 30, 2025 were reviewed and approved by the Board.
- The **Limited Review Report** for the said period, as submitted by M/s. Shah Karia & 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](http://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.



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 October 1, 2025 and will remain closed until 48 hours after the declaration of the financial results.

The said meeting was commenced at 4.30 P.M. and concluded at 6:30 P.M.

You are requested to kindly take the above on record.


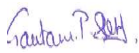
**Thanking you,**

**For Gautam Gems Ltd**

**Gautam P. Sheth**  
**Managing Director**  
**DIN: 06748854**

**Encl: As Stated**



GAUTAM GEMS LIMITED		
CIN:-L36911GJ2014PLC078802		
3rd Floor, office 301, Sumukh Super Compound, Vasta Devadi Road, Surat		
STATEMENT OF ASSET & LIABILITIES AS ON 30th SEPTEMBER, 2025		
Particulars	Half Year Ended	Year Ended
	30.09.2025	31.03.2025
	Unaudited (in lakh)	Audited (in lakh)
<b>ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(i) Property, Plant And Equipment	195.58	198.03
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
<b>Non-Current Financial Assets</b>		
(a) Non-Current Investments		
(b) Trade Receivables, Non-Current		
(c) Loans, Non-Current		
(d) Other Non-Current Financial Assets		
Deffered tax assets (net)		
<b>Total Non Current Assets</b>	<b>195.58</b>	<b>198.03</b>
<b>(2) Current Assets</b>		
Inventories	5,025.59	4,324.00
<b>Current Financial Assets</b>		
(a) Current investments		
(b) Trade receivables	2,316.45	2414.86
(c) Cash and cash equivalents	9.29	14.52
(d) Bank Balance other than Cash and cash equivalents		
(e) Loans, Current	10.50	77.91
(f) Other Current Financial Assets		
<b>Total Current Financial Assets</b>		
Current Tax Assets (net)		
Other Current Assets	84.14	80.02
<b>Total Current Assets</b>	<b>7445.97</b>	<b>6,911.31</b>
<b>Total Assets</b>	<b>7641.55</b>	<b>7,109.34</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
Equity Share Capital	4284.61	4284.61
Other Equity	870.10	842.82
<b>Total Equity</b>	<b>5154.71</b>	<b>5,127.43</b>
<b>(2) Liabilities</b>		
<b>Non-Current Liabilities</b>		
<b>Non-Current Financial Liabilities</b>		
(a) Borrowings , non current		
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
<b>Total Non-Current Financial Liabilities</b>		
Provision, non current		
Deffered tax liabilities (net)	20.39	20.39
Other non current liabilities		
<b>Total Non-Current Liabilities</b>	<b>20.39</b>	<b>20.39</b>
<b>Current Liabilities</b>		
<b>Current Financial Liabilities</b>		
(a) Borrowings , current	526.20	640.26
(b) Trade Payables , current		
(i) Total Outstanding dues of Micro Small & Medium Enterprises		
(ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises	1910.85	1,288.60
(c) Other current financial liabilities		
<b>Total Current Financial Liabilities</b>	<b>2437.05</b>	<b>1928.86</b>
Other Current liabilities	0.00	
Provision, current	29.40	32.66
Current tax liabilities (net)		
<b>Total Current Liabilities</b>	<b>2466.45</b>	<b>1961.52</b>
<b>Total Liabilities</b>	<b>2486.84</b>	<b>1981.91</b>
<b>Total Equity and Liabilities</b>	<b>7641.55</b>	<b>7,109.34</b>
<div> <div> Date:- 17.10.2025 Place:- Surat </div> <div>  </div> <div> By order of the Board of Directors For, Gautam Gems Limited     Gautam Sheth Managing Director (DIN: 06748854) </div> </div>		



**GAUTAM GEMS LIMITED**

CIN:-L36911GJ2014PLC078802

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

CASH FLOW STATEMENT OF HALF YEAR ENDED ON 30TH SEPTEMBER, 2025

(Rs. In Lacs)

PARTICULARS	Half Year ended 30.09.2025	Year ended 30.09.2024
<b>A. Cash Flow from Operating Activity</b>		
Profit before Taxation and Extra Ordinary Items		
Add : Non Cash & Non Operating Expenses	27.28	20.70
Depreciation	2.45	4.76
Interest Expenses	13.83	0.05
Other Income	-2.99	-4.15
<b>Operating Profit before Working Capital Changes</b>	<b>40.57</b>	<b>21.36</b>
Adjustment for;		
(Increase) / Decrease in Inventory	-701.59	667.01
(Increase) / Decrease in Trade Receivable	98.41	-276.12
Increase/(Decrease) in Trade Payables	622.25	-530.65
(Increase)/ Decrease in Loans & Advances	67.41	0.00
(Increase) / Decrease in other Current Assets	-4.12	-3.94
Increase / (Decrease) in Current Liabilities	0.00	0.00
Increase / (Decrease) in Short Term Provisions	3.24	-3.56
(Increase) / Decrease in Current Investment		
<b>Cash Generated from Operation</b>	<b>126.17</b>	<b>-125.90</b>
Taxes Paid	6.50	4.00
<b>Net Cash Flow from Operating Activities</b>	<b>119.67</b>	<b>-129.90</b>
<b>B. Cash Flow from Investing Activity</b>		
(Increase) / Decrease in Fixed Assets (net)	0.00	0.00
(Increase) / Decrease in Investments & Accrued Interest		
(Increase) / Decrease in other Non current Investments		
Other Income	2.99	4.15
<b>Net Cash Flow from Investing Activities</b>	<b>2.99</b>	<b>4.15</b>
<b>C. Cash Flow from Financing Activity</b>		
Proceeds from Issue of Shares		
Proceeds from Securities Premium		
Increase / (Decrease) in Short term Borrowings	-114.06	123.18
Increase / (Decrease) in Long term Borrowings		
Finance Cost	-13.83	-0.05
Adjustment of earlier in Retained Earning		
<b>Net Cash Flow from Financing Activities</b>	<b>-127.89</b>	<b>123.13</b>
Net Increase / (Decrease) in Cash & Cash Equivalents	-5.23	-2.62
Opening Balance of Cash & Cash Equivalents	14.52	8.11
Closing Balance of Cash & Cash Equivalents	9.29	5.49
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>	<b>-5.23</b>	<b>-2.62</b>



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

Gautam Sheth  
Managing Director  
(DIN: 06748854)

Date: 17-10-2025

Place: Surat

# SHAH KARIA & ASSOCIATES

## Chartered Accountants

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### 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**

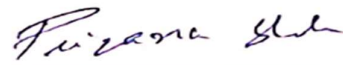
We have reviewed the accompanying statement of unaudited financial results of **Gautam Gems Limited** (the "Company") for the quarter ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations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

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.

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.

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, SHAH KARIA & ASSOCIATES**  
Chartered Accountants  
FRN: 131546W



**Priyank Shah**  
Partner  
Membership No.: 118627

UDIN: 25118627BMKTEZ1148



**Date:** October 17, 2025  
**Place:** Ahmedabad