CIN: L36911GJ2014PLC078802

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.

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.





CIN: L36911GJ2014PLC078802

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

 $3\mbox{rd}$ Floor, office 301, Sumukh Super Compound, Vasta Devadi Road, Surat

STATEMENT OF ASSET & LIABLITIES AS ON 30th SEPTEMBER, 2025

30.09.2025 31.03.2025 Audited (in lakh) ASSETS	Destinates	Half Year Ended	Year Ended
ASSETS (I) Property, Plant And Equipment (II) Instruction and Equipment (III) Topical Work in Progress (IV) Intangible Assets (IV) Intangible Assets (IV) Intangible Assets INTANGIBLE ASSETS (IV) Intangible Assets with a Progress wit	Particulars	30.09.2025	31.03.2025
ASSETS (I) Property, Plant And Equipment (II) Instruction and Equipment (III) Topical Work in Progress (IV) Intangible Assets (IV) Intangible Assets (IV) Intangible Assets INTANGIBLE ASSETS (IV) Intangible Assets with a Progress wit			Audited (in lakh)
(ii) intangible Assets (iii) i	ASSETS	,	,
(iii) Capital Work in Progress (iii) Trade Receivables, Non-Current (iv) Intangible assets under development Non-Current Financial Assets (iv) Trade Receivables, Non-Current (iv) Loans, Non-Current (iv) Other Current Liabilities (iv) Other Other Other Other	(1) Non-Current Assets		
(iii) Capital Work in Progress (iv) Intangible assets under development (iv) Intangible under development (iv) Intagible under development	(i) Property, Plant And Equipment	195.58	198.03
(iii) Capital Work in Progress (iv) Intangible assets under development (iv) Intangible under development (iv) Intagible under development			
(iv) Intangible assets under development			
Non-Current Investments			
(a) Non-Current Investments (b) Trade Receivables, Non-Current (c) Loans, Non-Current (d) Other Non-Current Financial Assets Deffered tax assets (net) Total Non Current Assets (a) Current Assets (b) Trade receivables (c) Cash and cash equivalents (d) Bank Balance other than Cash and cash equivalents (e) Loans, Current Financial Assets (f) Carrent Financial Assets (g) Current Financial Assets (a) Current investments (b) Trade receivables (c) Cash and cash equivalents (d) Bank Balance other than Cash and cash equivalents (e) Loans, Current (f) Other Current Financial Assets Total Current Financial Assets Total Current Assets CQI Trade Assets CQI Tra			
(a) I Trade Receivables, Non-Current (c) Loans, Non-Current (c) Loans, Non-Current (d) Other Non-Current Financial Assets			
(c) Loans, Non-Current (d) Other Non-Current Financial Assets Deffered tax assets (net) Total Non Current Assets (2) Current Assets (3) Current Assets (4) Current Financial Assets (5) Current Financial Assets (6) Current Financial Assets (7) Current Financial Assets (8) Trade receivables (9) Cash and cash equivalents (9) Tade receivables (1) Cash and cash equivalents (1) Cash and cash equivalents (1) Current Financial Assets (1) Current Financial Assets (1) Current Financial Assets (1) Current Financial Assets Current Tax Assets (net) Other Current Financial Assets Total Current Financial Assets Current Assets Total Assets Total Assets Total Assets Total Current Assets Total Current Assets Total Current Assets Total Assets Total Current Carrent Carrent (a) Total Current Financial Liabilities Total Current Carrent Total Current Carrent Tabilities Total Current Liabilities Total Equity and Liabilities Total Equity and Liabilities Total Equity and Liabilities Total Equity and Liabil	<u>`</u>		
(d) Other Non-Current Financial Assets Deffered tax assets [net] Defect dax assets Defec			
Deffered tax assets (net) 195.58 198.03 199.03			
Total Non Current Assets 195.58 198.03	(d) Other Non-Current Financial Assets		
(2) Current Assets 5,025.59 4,324.00	Deffered tax assets (net)		
Inventories	Total Non Current Assets	195.58	198.03
Current Financial Assets (a) Current investments (b) Trade receivables 2,316.45 2414.88 (c) Cash and cash equivalents 9.29 14.52 (d) Bank Balance other than 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	(2) Current Assets		
(a) Current investments (b) Trade receivables (c) Cash and cash equivalents (d) Bank Balance other than Cash and cash equivalents (e) Loans, Current (f) Other Current Financial Assets Current Tax Assets (net) Other Current Assets Total Current Assets Current Tax Assets (net) Other Current Assets Total Current Liabilities Total Current L	Inventories	5,025.59	4,324.00
(b) Trade receivables 2,316.45 2414.86 (c) Cash and cash equivalents 9,29 14.5.5 (d) Bank Balance other than Cash and cash equivalents (e) Loans, Current 10,50 77.91 (f) Other Current Financial Assets 70tal Current Financial Assets 70tal Current Financial Assets 70tal Current Financial Assets 70tal Current Financial Financia Financial Financial Financia Financia F	Current Financial Assets		
(c) Cash and cash equivalents 9.29 14.52 (d) Bank Balance other than Cash and cash equivalents (e) Loans, Current (f) Other Current Financial Assets (urrent Tax Assets (net) (University for Assets (net) (Note Current Assets (Note C	(a) Current investments		
(d) Bank Balance other than Cash and cash equivalents (e) Loans, Current (f) Other Current Financial Assets Total Current Financial Assets Current Tax Assets (net) Other Current Assets Total Current Assets Current Tax Assets (net) Other Current Assets Total Equity Solution Sol	(b) Trade receivables	2,316.45	2414.86
(e) Loans, Current (f) Other Current Financial Assets Total Current Financial Assets Current Tax Assets (net) Other Current Assets Total Assets Total Current Assets Total Assets Total Current Assets Total Liabilities Total Liabilities Total Liabilities Total Liabilities Total Current Financial Liabilities Total Current Financial Liabilities Total Current Financial Liabilities Total Current Financial Liabilities Total Current Liabilities Total Liabilities	(c) Cash and cash equivalents	9.29	14.52
(f) Other Current Financial Assets Total Current Financial Assets Other Current Assets (net) Other Current Assets Other Current Assets Total Current Assets Total Assets Total Current Assets Total As	(d) Bank Balance other than Cash and cash equivalents		
Total Current Financial Assets	(e) Loans, Current	10.50	77.91
Other Current Assets (net) Section 1.5	(f) Other Current Financial Assets		
Other Current Assets 84.14 80.07 Total Current Assets 7445.97 6,911.31 Total Assets 7641.55 7,109.34 EQUITY AND LIABILITIES (1) Equity 4284.61 4284.61 4284.61 4284.61 4284.61 4284.61 5154.71 5,127.43 (2) Liabilities 5154.71 5,127.43 (2) Liabilities 5154.71 5,127.43 (2) Liabilities 5154.71 5,127.43 (2) Liabilities 60.00 <td< td=""><td>Total Current Financial Assets</td><td></td><td></td></td<>	Total Current Financial Assets		
Total Current Assets Total Asset	Current Tax Assets (net)		
Total Assets Tota	Other Current Assets	84.14	80.02
EQUITY AND LIABILITIES (1) Equity (2) Equity (3) Equity (4) 284.61 4284.61	Total Current Assets	7445.97	6,911.31
Equity Share Capital	Total Assets	7641.55	7,109.34
Equity Share Capital 4284.61 4284.61 4284.61 Other Equity 870.10 842.82 Total Equity 5154.71 5,127.43 (2) Liabilities State of Capital	EQUITY AND LIABILITIES		
Other Equity 870.10 842.82 Total Equity 5154.71 5,127.43 (2) Liabilities Non-Current Liabilities Non-Current Financial Liabilities (a) Borrowings , non current (b) Trade Payables , non current (c) Other non current financial liabilities Total Non-Current Financial Liabilities (c) Other non current liabilities Provision, non current 20.39 20.35 Other non current liabilities 20.39 20.39 Total Non-Current Liabilities 20.39 20.39 Current Liabilities 20.39 20.39 Current Financial Liabilities 20.39 20.39 Current Gio Ottacurrent Gues of Micro Small & Medium Enterprises 10.10 10.20 (b) Trade Payables , current Gues of Micro Small & Medium Enterprises 1910.85 1,288.60 (c) Other current financial Liabilities 2437.05 1928.86 (c) Other current liabilities 2437	(1) Equity		
Total Equity 5154.71 5,127.43 (2) Liabilities Non-Current Liabilities Non-Current Financial Liabilities (a) Borrowings , non current (b) Trade Payables , non current (c) Other non current financial liabilities Provision, non current Deffered tax liabilities (net) Current Liabilities Current Liabilities Current Financial Liabilities Current Liabilities (a) Borrowings , current (b) Trade Payables , non current Deffered tax liabilities (net) Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (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 (c) Other current financial liabilities Total Current Liabilities Other Current Liabilities Other Current Liabilities Total Current Liabilities 2437.05 1928.86 Other Current Liabilities Other Current Liabilities 1910.85 1,288.66 Current Liabilities 2447.05 1928.86 Total Liabilities 2466.45 1961.52 Total Liabilities 7641.55 7,109.34	Equity Share Capital	4284.61	4284.61
(2) Liabilities Non-Current Liabilities Non-Current Financial Liabilities (a) Borrowings , non current (c) Other non current financial Liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Total Non-Current Liabilities Current Liabilities Current Liabilities (a) Borrowings , current (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 (c) Other current financial Liabilities Total Current Financial Liabilities Other Current Liabilities Total Current Financial Liabilities 1910.85 1,288.60 Crother Current Liabilities Other Current Liabilities Total Current Liabilities 2437.05 1928.86 Current Liabilities 1910.85 1,288.60 Total Current Liabilities 2466.45 1961.52 Total Liabilities 2466.45 1961.52 Total Liabilities 7641.55 7,109.34	Other Equity	870.10	842.82
Non-Current Liabilities Non-Current Financial Liabilities (a) Borrowings , non current (b) Trade Payables , non current (c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current (c) Other non current liabilities (a) Borrowings , current (b) Trade Payables , current (c) Total Outstanding dues of Micro Small & Medium Enterprises (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Total Current Financial Liabilities Other Current liabilities Other Current liabilities Total Lubilities	Total Equity	5154.71	5,127.43
Non-Current Financial Liabilities (a) Borrowings , non current (b) Trade Payables , non current (c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Current Liabilities Current Liabilities (a) Borrowings , current (i) Total Payables , current (ii) Total Outstanding dues of Micro Small & Medium Enterprises (iii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises Total Current Financial Liabilities (c) Other current liabilities Total Current Financial Liabilities Total Current Financial Liabilities Total Current Financial Liabilities 2437.05 1928.86 Current Liabilities Total Liabilities	(2) Liabilities		•
(a) Borrowings , non current (b) Trade Payables , non current (c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (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 (c) Other current financial Liabilities Total Current Financial Liabilities Other Current Isiabilities Total Current Liabilities 2437.05 1928.86 Current Liabilities 1910.85 1928.86 1928.86 1928.86 1928.86 1928.86 1938.86	Non-Current Liabilities		
(b) Trade Payables , non current (c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (b) Trade Payables , current (ii) Total Outstanding dues of Micro Small & Medium Enterprises (iii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Total Current Financial liabilities Total Current Financial liabilities 1910.85 1,288.60 Current Current Financial liabilities Total Current Financial liabilities 2437.05 1928.86 Current Current Liabilities 2437.05 1928.86 Current Liabilities 2437.05 1928.86 Current Liabilities 2466.45 1961.52 Total Current Liabilities 2486.84 1981.91	Non-Current Financial Liabilities		
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(c) Other non current financial liabilities Total Non-Current Financial Liabilities Provision, non current Deffered tax liabilities (net) Other non current liabilities Total Non-Current Liabilities Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (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 (c) Other current financial liabilities Total Current Financial Liabilities Other Current Isiabilities Total Current Liabilities Other Current Liabilities Total Summary Liabilities Total Liabilities Total Liabilities Total Summary Liabilities Total Summary Liabilities Total Summary Liabilities Total Summary Liabilities Total Liabilities Total Summary Liabilities Total Summary Liabilities Total Liabilities Total Summary Liabilities Total Summary Liabilities Total Summary Liabilities Total Summary Liabilities Total Liabilities Total Summary Liabilities Total Liabiliti	(b) Trade Payables , non current		
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Deffered tax liabilities (net) 20.39 20.35 Other non current liabilities 20.39 20.39 Current Liabilities 20.39 20.39 Current Financial Liabilities 6 6 (a) Borrowings, current 526.20 640.26 (b) Trade Payables, current 6 6 (i) Total Outstanding dues of Micro Small & Medium Enterprises 1910.85 1,288.60 (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises 1910.85 1,288.60 (c) Other current financial liabilities 2437.05 1928.86 Other Current Financial Liabilities 0.00 0 Provision, current 29.40 32.66 Current tax liabilities (net) 2466.45 1961.52 Total Current Liabilities 2486.84 1981.91 Total Liabilities 7,109.34	Total Non-Current Financial Liabilities		
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Other non current liabilities Total Non-Current Liabilities Current Financial Liabilities (a) Borrowings , current (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 (c) Other current financial liabilities Total Current Financial Liabilities Total Current Financial Liabilities Other Current liabilities Total Liabilities	Deffered tax liabilities (net)	20.39	20.39
Total Non-Current Liabilities Current Liabilities Current Financial Liabilities (a) Borrowings , current (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 (c) Other current financial liabilities Total Current Financial Liabilities Other Current liabilities Other Current Liabilities Current tax liabilities (net) Total Current Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Total Liabilities	, ,		
Current Liabilities Current Financial Liabilities (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 2437.05 1928.86 Other Current Financial Liabilities 2437.05 1928.86 Other Current liabilities 0.00 0 Provision, current 29.40 32.66 Current tax liabilities (net) 2466.45 1961.52 Total Current Liabilities 2486.84 1981.91 Total Liabilities 7641.55 7,109.34		20.39	20.39
Current Financial Liabilities 640.26 (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 2437.05 1928.86 Other Current Financial Liabilities 0.00 20.00 Provision, current 29.40 32.66 Current tax liabilities (net) 2466.45 1961.52 Total Current Liabilities 2486.84 1981.91 Total Liabilities 7,109.34			
(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 2437.05 1928.86 Other Current Financial Liabilities 0.00 0 Provision, current 29.40 32.66 Current tax liabilities (net) 2466.45 1961.52 Total Current Liabilities 2486.84 1981.91 Total Liabilities 7641.55 7,109.34			
(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 Total Current Financial Liabilities 2437.05 1928.86 Other Current liabilities 0.00 Provision, current 29.40 32.66 Current tax liabilities (net) Total Current Liabilities 2466.45 1961.52 Total Liabilities 2486.84 1981.91 Total Liabilities 7641.55 7,109.34		526.20	640.26
(i) Total Outstanding dues of Micro Small & Medium Enterprises (ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Total Current Financial Liabilities Other Current liabilities Provision, current 29.40 32.66 Current tax liabilities (net) Total Current Liabilities Total Current Liabilities 70.00 Provision, current 29.40 32.66 Current Liabilities 2466.45 1961.52 Total Liabilities 7641.55 7,109.34		520.20	
(ii) Total Outstanding dues of creditors other than Micro Small & Medium 1910.85 1,288.60 (c) Other current financial liabilities 2437.05 1928.86 Other Current Financial Liabilities 0.00 Provision, current 29.40 32.66 Current tax liabilities (net) 2466.45 1961.52 Total Current Liabilities 2486.84 1981.91 Total Equity and Liabilities 7641.55 7,109.34			
Enterprises 1910.85 1,288.60 (c) Other current financial liabilities 2437.05 1928.86 Other Current Financial Liabilities 0.00 200 Provision, current 29.40 32.66 Current tax liabilities (net) 2466.45 1961.52 Total Current Liabilities 2486.84 1981.91 Total Equity and Liabilities 7641.55 7,109.34			
(c) Other current financial liabilities 2437.05 1928.86 Total Current Financial Liabilities 0.00 Other Current liabilities 0.00 Provision, current 29.40 32.66 Current tax liabilities (net) 32.66 Total Current Liabilities 2466.45 1961.52 Total Liabilities 2486.84 1981.91 Total Equity and Liabilities 7641.55 7,109.34		1910.85	1.288.60
Total Current Financial Liabilities 2437.05 1928.86 Other Current liabilities 0.00 Provision, current 29.40 32.66 Current tax liabilities (net) 32.66 1961.52 Total Current Liabilities 2466.45 1981.91 Total Liabilities 2486.84 1981.91 Total Equity and Liabilities 7641.55 7,109.34			,
Other Current liabilities 0.00 Provision, current 29.40 32.66 Current tax liabilities (net)		2437.05	1928.86
Provision, current 29.40 32.66 Current tax liabilities (net)			1320.00
Current tax liabilities (net) 2466.45 1961.52 Total Current Liabilities 2486.84 1981.91 Total Liabilities 7641.55 7,109.34			32 66
Total Current Liabilities 2466.45 1961.52 Total Liabilities 2486.84 1981.91 Total Equity and Liabilities 7641.55 7,109.34		23.40	52.00
Total Liabilities 2486.84 1981.91 Total Equity and Liabilities 7641.55 7,109.34	· · ·	2455 45	1061 53
Total Equity and Liabilities 7641.55 7,109.34			
	Total Equity and Elabilities		

Date:- 17.10.2025 Place:- Surat



For, Gautam Gems Limited

Gautam Sheth Managing Director (DIN: 06748854)

GAUTAM GEMS LIMITED

CIN:-L36911GJ2014PLC078802

3rd Floor, office 301, Sumukh Super Compound, Vasta Devadi Road, Surat STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2025

in Lakhs

							in Lakhs
			Quarter Ended	1	Half Year E	inded	Year Ended
Sr.	Particulars	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
No	T di ticulais						
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from operations	2306.46	2347.92	1655.28	4654.38	4246.18	7,834.01
II	Other Income	2.98	0.01	4.15	2.99	4.15	16.49
Ш	Total Income (I +II)	2309.44	2347.93	1659.43	4657.37	4250.33	7850.50
IV	Expenses:						
	Cost of materials consumed						
	Purchase of Stock-in-Trade	2484.29	2,679.50	1,418.52	5163.79	3513.30	7,473.95
	Changes in inventories of finished goods, work-in-progress						203.61
	and Stock-in-Trade	-258.67	(442.92)	212.70	-701.59	667.00	
	Employee Benefit Expense	17.32	15.11	18.04	32.43	35.10	65.58
	Financial Costs	6.73	7.10	0.02	13.83	0.05	33.32
	Depreciation and Amortization Expense	2.45	-	4.76	2.45	4.76	6.69
	Other Expenses	38.50	80.68	(6.90)	119.18	9.42	25.02
	Total Expense	2290.62	2339.47	1647.14	4630.09	4229.63	7808.17
٧	Profit before exceptional items and tax (III - IV)	18.82	8.46	12.29	27.28	20.70	42.33
VI	Exceptional Items	-	-	-		-	-
VII	Profit before tax (V- VI)	18.82	8.46	12.29	27.28	20.70	42.33
VIII	Tax expense:						
	(1) Current tax	4.50	2.00	2.00	6.50	4.00	9.00
	(2) Deferred tax		-				4.91
	Profit(Loss) from the perid from continuing operations (VII -						
IX	VIII)	14.32	6.46	10.29	20.78	16.70	28.42
	Profit(Loss) from the period from dicontinuing operations						
х	before tax	-	-	-	-	-	-
ΧI	Tax expense of discontinuing operations	-	-	-	-	-	•
XII	Profit(Loss) from Discontinuing operations	-	-	-	-	-	•
XIII	Profit/(Loss) for the period (IX + XII)	14.32	6.46	10.29	20.78	16.70	28.42
XIV	Other comprehensive income net of tax	-	-	-			-
ΧV	Total Comprehnsive Income for the year	14.32	6.46	10.29	20.78	16.70	28.42
XVI	Details of Equity Share Capital						
		4,284.61	4,284.61	4,284.61	4,284.61	4,284.61	4,284.61
	Paid-up Equity share capital (at par Value of Rs. 10 each)						
XVII	Earning per share:						
	Earning per equity share for continuing operations						
	(1) Basic earnings (loss) per share from continuing						
	operations	0.03	0.02	0.02	0.05	0.04	0.07
	(2) Diluted earnings (loss) per share from continuing						
	operations	0.03	0.02	0.02	0.05	0.04	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				<u> </u>		
	discontinued operations	0.03	0.02	0.02	0.05	0.04	0.07
	(2) Diluted earnings(loss) per share from continuing and						
	discontinued operations	0.03	0.02	0.02	0.05	0.04	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 17-11-2025 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

Tantam. P. Satt. **Gautam Sheth** Managing Director (DIN: 06748854)

Date: 17-10-2025

Place: Surat

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
A. Cash Flow from Operating Activity		
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
Operating Profit before Working Capital Changes	40.57	21.36
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		
Cash Generated from Operation	126.17	-125.90
Taxes Paid	6.50	4.00
Net Cash Flow from Operating Activities	119.67	-129.90
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	0.00	0.00
(Increase) / Decrease in Investments & Accured Interest		
(Increase) / Decrease in other Non current Investments		
Other Income	2.99	4.15
Net Cash Flow from Investing Activities	2.99	4.15
C. Cash Flow from Financing Activity		
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		
Net Cash Flow from Financing Activities	-127.89	123.13
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
Net Increase / (Decrease) in Cash & Cash Equivalents	-5.23	-2.62

GAN CONTRACTOR

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

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