

Date: 21st November, 2025

To,
Department of Corporate Services
The Bombay Stock Exchange Ltd.
P.J. Towers,
Dalal Street, Fort,
Mumbai - 400 001

Reference: ISIN - INE145J01032; Scrip Code- 513337; Symbol- GUJTLM

Subject: Outcome of the Board meeting held on Friday 21st November, 2025

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting the following for the second quarter and six ended on 30th September, 2025:

- a. unaudited standalone and consolidated financial results.
- b. limited review report on standalone and consolidated financial results.

Integrated filing (Financials) pursuant to the SEBI circular no SEBI/HO/CFD/CFD-PoD 2/CIR/P/2024/185 dated December 31, 2024, is being submitted separately in XBRL format in accordance with relevant circulars issued by the stock exchanges.

Meeting Commence at 03.00 PM and Concluded at around 04.15 PM

Please take the aforesaid on record.

Thanking you,
For GUJARAT TOOLROOM LIMITED

**ARUNKUMAR UDAYBHAI DAVE
MANAGING DIRECTOR
DIN: 11169192
Encl: A/a**

GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

21A SPACE HOUSE, 61, SRIMALI SOC, NAVARANGPURA,
AHMEDABAD, GUJARAT, INDIA, 380009

Standalone Assets & Liabilities Result for the quarter ended on September 30, 2025

(Amount in Rs Lakhs)

| Particulars | Note No. | Quarter Ended | | | Year Till date | |
|---|----------|------------------|------------------|------------------|------------------|------------------|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited |
| I. ASSETS | | | | | | |
| Non-Current Assets | | | | | | |
| (1) (a) Property, Plant and Equipment and Intangible Assets | 10 | | | | | |
| (i) Property, Plant and Equipment | | 77.72 | 84.50 | 111.43 | 77.72 | 111.43 |
| (ii) Intangible Assets | | - | - | - | - | - |
| (iii) Capital Work-in-Progress | | - | - | - | - | - |
| (iv) Intangible Assets Under Development | | - | - | - | - | - |
| (b) Non-Current Investments | 11 | 67.25 | 67.25 | 67.25 | 67.25 | 67.25 |
| (c) Deferred Tax Assets (Net) | | 7.69 | 6.95 | 0.81 | 7.69 | 0.81 |
| (d) Long-term Loans and Advances | 12 | - | - | - | - | - |
| (e) Other Non-Current Assets | 13 | - | - | - | - | - |
| 2 Current Assets | | | | | | |
| (a) Current Investments | 14 | - | - | - | - | - |
| (b) Inventories | 15 | 708.35 | 708.35 | 169.76 | 708.35 | 169.76 |
| (c) Trade Receivables | 16 | 14,048.47 | 14,907.87 | 5,527.14 | 14,048.47 | 5,527.14 |
| (d) Cash and Cash Equivalents | 17 | 100.66 | 102.19 | 103.97 | 100.66 | 103.97 |
| (e) Short-Term Loans and Advances | 18 | 13,974.35 | 13,974.35 | 24,019.20 | 13,974.35 | 24,019.20 |
| (f) Other Current Assets | 19 | 24,431.74 | 23,887.03 | 34.38 | 24,431.74 | 34.38 |
| Total Assets | | 53,416.24 | 53,738.51 | 30,033.95 | 53,416.24 | 30,033.95 |
| II. EQUITY AND LIABILITIES | | | | | | |
| (1) Shareholder's Funds | | | | | | |
| (a) Share Capital | 1 | 13,923.94 | 13,923.94 | 1,166.63 | 13,923.94 | 1,166.63 |
| (b) Reserves and Surplus | 2 | 8,373.27 | 8,408.34 | 5,950.20 | 8,373.27 | 5,950.20 |
| (c) Money received against Share Warrants | | - | - | - | - | - |
| (2) Share Application Money Pending Allotment | | | | | | |
| (a) Share Application Money Pending Allotment | | - | - | - | - | - |
| (3) Non-Current Liabilities | | | | | | |
| (a) Long-Term Borrowings | 3 | - | - | - | - | - |
| (b) Deferred Tax Liabilities (Net) | | - | - | - | - | - |
| (c) Other Long Term Liabilities | 4 | - | - | - | - | - |
| (d) Long-Term Provisions | 5 | - | - | - | - | - |
| (4) Current Liabilities | | | | | | |
| (a) Short-Term Borrowings | 6 | 6,629.63 | 6,661.09 | 19.48 | 6,629.63 | 19.48 |
| (b) Trade Payables | 7 | - | - | 20,354.76 | - | 20,354.76 |
| (A) Total outstanding dues of micro enterprises and small enterprises | | - | - | - | - | - |
| (B) Total outstanding dues Other Than micro enterprises and small enterprises | | 10,416.33 | 11,223.76 | - | 10,416.33 | - |
| (c) Other Current Liabilities | 8 | 13,560.79 | 13,009.08 | 2,047.90 | 13,560.79 | 2,047.90 |
| (d) Short-Term Provisions | 9 | 512.30 | 512.30 | 494.98 | 512.30 | 494.98 |
| Total Equity and Liabilities | | 53,416.24 | 53,738.51 | 30,033.95 | 53,416.24 | 30,033.95 |

Place: Ahmedabad
Date : 21/11/2025

For Gujarat Toolroom Limited

ARUNKUMAR UDAYBHAI DAVE
Managing Director
11169192

GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

21A SPACE HOUSE, 61, SRIMALI SOC, NAVARANGPURA,
AHMEDABAD, GUJARAT, INDIA, 380009

Standalone Financial Results of the quarter ended on September 30,2025

(Amount in Rs Lakhs)

| Particulars | Quarter Ended | | | Year Ended |
|--|----------------|-----------------|-----------------|------------------|
| | 30.09.2025 | 30.06.2025 | 30.09.2024 | 31.03.2025 |
| | Unaudited | Unaudited | Unaudited | Audited |
| I Revenue From Operations | 807.83 | 1,450.68 | 8,033.01 | 31,379.09 |
| II Other Income | - | - | 8.72 | 34.97 |
| III Total Income (I + II) | 807.83 | 1,450.68 | 8,041.73 | 31,414.06 |
| IV EXPENSES: | | | | |
| Cost of Materials Consumed | - | - | - | - |
| Purchase of Stock-in-Trade | 806.90 | 952.17 | 6,029.69 | 24,048.83 |
| Change in inventory of finished goods, work-in-progress and Stock-in-Trade | - | (9.64) | 1,117.98 | 5,480.32 |
| Employee Benefits Expenses | 9.03 | 2.90 | 9.16 | 39.91 |
| Finance costs | 0.15 | 0.07 | 0.08 | 4.44 |
| Depreciation and amortization expenses | 6.78 | 7.28 | 9.51 | 41.89 |
| Other Expenses | 20.79 | 9.57 | 46.86 | 254.25 |
| Total expenses (IV) | 843.65 | 962.34 | 7,213.28 | 29,869.65 |
| V Profit/(Loss) before exceptional items and tax | (35.82) | 488.34 | 828.45 | 1,544.41 |
| VI Exceptional Items | - | - | - | - |
| VII Profit before extraordinary items and tax | (35.82) | 488.34 | 828.45 | 1,544.41 |
| VIII Extraordinary items | - | - | - | - |
| IX Profit/(Loss) before tax | (35.82) | 488.34 | 828.45 | 1,544.41 |
| X Tax expense: - | | | | |
| (1) Current Tax | - | 122.91 | 214.81 | 389.01 |
| (2) MAT Credit Entitlement | - | - | - | - |
| (3) Deferred Tax Liability / (Deferred Tax Asset) | (0.74) | (0.87) | (1.25) | (6.08) |
| XI Profit/(Loss) for the period from continuing operation | (35.08) | 366.31 | 614.89 | 1,161.47 |
| XII Profit/(Loss) for discontinued operation | - | - | - | - |
| XIII Tax expenses of discontinued operations | - | - | - | - |
| XIV Profit/(Loss) form Discontinued operation (after tax) | - | - | - | - |
| XV Profit/(Loss) for the period | (35.08) | 366.31 | 614.89 | 1,161.47 |
| XVI Earnings per equity share: | | | | |
| (1) Basic | (0.00) | 0.03 | 1.11 | 0.08 |
| (2) Diluted | (0.00) | 0.03 | 1.11 | 0.08 |

Place: Ahmedabad
Date : 21/11/2025

For Gujarat Toolroom Limited

ARUNKUMAR UDAYBHAI DAVE
Managing Director
11169192

GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056
21A SPACE HOUSE, 61, SRIMALI SOC, NAVARANGPURA,
AHMEDABAD, GUJARAT, INDIA, 380009

Cash Flow Statement as on 30/09/2025

| Particulars | Amount in Lakhs | | Amount in Lakhs | |
|---|-----------------|----------------|-----------------|-------------------|
| | 30.09.2025 | | 30.09.2024 | |
| | Rs | Rs | Rs | Rs |
| A CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net Profit Before Tax | | 452.52 | | 1,193.71 |
| Add Back: - | | | | |
| Depreciation | 14.05 | | 19.81 | |
| Deferred Revenue Expenditure | - | | - | |
| Loss on sale of Assets | - | | - | |
| Interest expense | 0.22 | | 4.20 | |
| Others if any | - | 14.27 | - | 24.01 |
| Deduct: - | | | | |
| Interest income | - | | - | |
| Profit on sale of Assets | - | | - | |
| Others if any | - | - | 0.11 | 0.11 |
| Operating profit before working capital changes | | 466.80 | | 1,217.61 |
| Adjustments for: | | | | |
| Increase/(decrease) in Current Liabilities & Provisions | 681.15 | | 1,995.64 | |
| Decrease/(Increase) in Receivables | 1,090.17 | | (5,259.77) | |
| Decrease/(Increase) in Inventories | (9.64) | | 6,009.27 | |
| Decrease/(increase) in Other Current Assets | (24,384.90) | | 101.37 | |
| Decrease/(increase) in Short Term Advances | 24,546.75 | | (21,555.92) | |
| Increase/(Decrease) in Payables | (2,232.46) | (308.93) | 12,777.42 | (5,931.97) |
| Cash generated from operations | | 157.87 | | (4,714.36) |
| Income Tax Adjustment | | 122.91 | | 303.15 |
| Cash flow before extraordinary item | | 34.96 | | (5,017.51) |
| Proceeds from extraordinary item | | - | | 0.11 |
| Net Cash flow from Operating activities | | 34.96 | | (5,017.39) |
| B CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Purchase of Fixed Assets | (0.15) | | (12.50) | |
| Sale of Fixed Assets | - | | - | |
| Decrease/(Increase) in Investment | - | | - | |
| Decrease/(Increase) in Other Non Current Asset | - | | - | |
| Interest income | - | | - | |
| Net Cash used in Investing activities | | (0.15) | | (12.50) |
| C CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Proceeds from issuance of share capital | 0.00 | | 4,888.72 | |
| Proceeds from Long term Borrowings | - | | - | |
| Proceeds from Short term Borrowings | (31.47) | | 19.48 | |
| Dividend Payable | - | | (555.54) | |
| Interest paid | (0.22) | | (4.20) | |
| Net Cash used in financing activities | | (31.69) | | 4,348.46 |
| Net increase in cash & Cash Equivalents | | 3.12 | | (681.43) |
| Cash and Cash equivalents as at | 31.03.2025 | 97.53 | 31.03.2024 | 785.40 |
| Cash and Cash equivalents as at | 30.09.2025 | 100.66 | 30.09.2024 | 103.97 |

Place: Ahmedabad
Date : 21/11/2025

For Gujarat Toolroom Limited

ARUNKUMAR UDAYBHAI DAVE
Managing Director
11169192

GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN
ELLISHBRIDGE, AHMEDABAD 380006

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(Amount in Rs Lakhs)

| Particulars | Note No. | Quarter Ended | | | Year Till Date | |
|--|----------|------------------|------------------|------------------|------------------|------------------|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 |
| I. Segment Revenue (Sales and Other operating income) | | | | | | |
| - Construction Material | | - | - | 1329.12 | 0.00 | 2845.49 |
| - Rough Diamonds & Gold | | - | - | 441.18 | 0.00 | 1183.74 |
| - Agricultural Products | | 807.83 | 1,450.68 | 6262.72 | 2258.51 | 10247.67 |
| - Others (Fabrics, Shares Trading, Pharma etc..) | | - | - | 0.00 | 0.00 | 340.60 |
| Total Segment Revenue | | 807.83 | 1,450.68 | 8,033.02 | 2,258.51 | 14,617.50 |
| II. Segment Results | | | | | | |
| - Construction Material | | - | - | 290.28 | 0.00 | 317.72 |
| - Rough Diamonds & Gold | | - | - | 16.38 | 0.00 | 16.38 |
| - Agricultural Products | | 806.90 | 508.16 | 578.67 | 1315.06 | 839.36 |
| - Others (Fabrics, Shares Trading, Pharma etc..) | | - | - | 0.00 | 0.00 | 201.03 |
| - Unallocable Income (Net of Unallocable Expense) | 1 | (36.05) | (141.85) | (270.45) | (177.90) | (487.83) |
| Total Segment Results | | 770.85 | 366.31 | 614.89 | 1,137.16 | 886.67 |
| III. Segment Assets | | | | | | |
| - Construction Material | | 666.02 | 633.42 | 160.11 | 666.02 | 160.11 |
| - Rough Diamonds & Gold | | 7,651.21 | 7,652.06 | 0.00 | 7,651.21 | 0.00 |
| - Agricultural Products | | 1,979.93 | 6,145.08 | 5497.68 | 1,979.93 | 5497.68 |
| - Others (Fabrics, Shares Trading, Pharma etc..) | | 4,697.62 | 19,989.46 | 989.71 | 4,697.62 | 989.71 |
| - Unallocable Corporate Assets | 2 | 38,421.46 | 19,315.70 | 23386.44 | 38,421.46 | 23386.44 |
| Total Segment Assets | | 53,416.24 | 53,735.72 | 30,033.95 | 53,416.24 | 30,033.95 |
| IV. Segment Liabilities | | | | | | |
| - Construction Material | | 2,911.75 | 2,858.79 | 3104.23 | 2,911.75 | 3104.23 |
| - Rough Diamonds & Gold | | 422.03 | 422.03 | 1088.95 | 422.03 | 1088.95 |
| - Agricultural Products | | 5,728.21 | 6,558.30 | 17017.35 | 5,728.21 | 17017.35 |
| - Others (Fabrics, Shares Trading, Pharma etc..) | | 1,278.50 | 1,389.80 | 121.74 | 1,278.50 | 121.74 |
| - Unallocable Corporate Liabilities | 2 | 43,075.75 | 42,506.80 | 8701.68 | 43,075.75 | 8701.68 |
| Total Segment Liabilities | | 53,416.24 | 53,735.72 | 30,033.95 | 53,416.24 | 30,033.95 |

Notes on Segment Information:

1. Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to each of the segments. Other "unallocable income net of unallocable expenditure" mainly includes incomes and expenses on common services not directly identifiable to individual segments, corporate expenses and unallocable exceptional items.

Segment Assets and Segment Liabilities are as at 30th September 2025, 31st March 2025 and 30th September 2024. Unallocable corporate assets less Unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank.

Place: Ahmedabad
Date : 21/11/2025

For Gujarat Toolroom Limited

ARUNKUMAR UDAYBHAI DAVE
Managing Director
11169192

GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

21A SPACE HOUSE, 61, SRIMALI SOC, NAVARANGPURA,
AHMEDABAD, GUJARAT, INDIA, 380009

Consolidated Assets & Liabilities Result for the quarter ended on September 30, 2025

(Amount in Rs Lakhs)

| Particulars | Quarter Ended | | | Year Till date | | Year Ended |
|---|-------------------|-------------------|------------------|-------------------|------------------|-------------------|
| | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I. ASSETS | | | | | | |
| Non-Current Assets | | | | | | |
| (1) (a) Property, Plant and Equipment and Intangible Assets | | | | | | |
| (i) Property, Plant and Equipment | 79.28 | 86.16 | 111.43 | 79.28 | 111.43 | 93.40 |
| (ii) Intangible Assets | - | - | - | - | - | - |
| (iii) Capital Work-in-Progress | - | - | - | - | - | - |
| (iv) Intangible Assets Under Development | - | - | - | - | - | - |
| (b) Non-Current Investments | - | - | - | - | - | - |
| (c) Deferred Tax Assets (Net) | 7.69 | 6.95 | 0.81 | 7.69 | 0.81 | 6.08 |
| (d) Long-term Loans and Advances | - | - | - | - | - | - |
| (e) Other Non-Current Assets | - | - | - | - | - | - |
| 2 Current Assets | | | | | | |
| (a) Current Investments | - | - | - | - | - | - |
| (b) Inventories | 13,573.74 | 13,103.07 | 3,266.45 | 13,573.74 | 3,266.45 | 13,098.86 |
| (c) Trade Receivables | 53,256.41 | 52,681.42 | 50,415.63 | 53,256.41 | 50,415.63 | 52,928.75 |
| (d) Cash and Cash Equivalents | 916.89 | 888.56 | 246.18 | 916.89 | 246.18 | 884.25 |
| (e) Short-Term Loans and Advances | 13,988.73 | 13,988.20 | 23,957.56 | 13,988.73 | 23,957.56 | 14,694.87 |
| (f) Other Current Assets | 24,433.84 | 23,889.06 | 36.37 | 24,433.84 | 36.37 | 23,888.96 |
| Total Assets | 106,256.57 | 104,643.42 | 78,034.43 | 106,256.57 | 78,034.43 | 105,595.16 |
| II. EQUITY AND LIABILITIES | | | | | | |
| (1) Shareholder's Funds | | | | | | |
| (a) Share Capital | 13,923.94 | 13,923.94 | 1,166.63 | 13,923.94 | 1,166.63 | 13,923.94 |
| (b) Reserves and Surplus | 19,116.66 | 18,756.41 | 16,081.62 | 19,116.66 | 16,081.62 | 18,394.78 |
| (c) Money received against Share Warrants | - | - | - | - | - | - |
| (2) Foreign Currency Translation Reserve | - | - | - | - | - | - |
| (3) Non-Current Liabilities | | | | | | |
| (a) Long-Term Borrowings | - | - | - | - | - | - |
| (b) Deferred Tax Liabilities (Net) | - | - | - | - | - | - |
| (c) Other Long Term Liabilities | - | - | - | - | - | - |
| (d) Long-Term Provisions | - | - | - | - | - | - |
| (4) Current Liabilities | | | | | | |
| (a) Short-Term Borrowings | 6,648.67 | 6,679.44 | 39.44 | 6,648.67 | 39.44 | 6,679.45 |
| (b) Trade Payables | | | | | | |
| (A) Total outstanding dues of micro enterprises and small enterprises | - | - | 20,354.76 | - | 20,354.76 | - |
| (B) Total outstanding dues Other Than micro enterprises and small enterprises | 52,469.53 | 51,738.47 | 37,829.72 | 52,469.53 | 37,829.72 | 53,181.26 |
| (c) Other Current Liabilities | 13,561.30 | 13,009.57 | 2,010.21 | 13,561.30 | 2,010.21 | 13,003.04 |
| (d) Short-Term Provisions | 536.48 | 535.59 | 552.05 | 536.48 | 552.05 | 412.70 |
| Total Equity and Liabilities | 106,256.57 | 104,643.42 | 78,034.43 | 106,256.57 | 78,034.43 | 105,595.16 |

Place: Ahmedabad
Date : 21/11/2025

For Gujarat Toolroom Limited

ARUNKUMAR UDAYBHAI DAVE
Managing Director
11169192

GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

21A SPACE HOUSE, 61, SRIMALI SOC, NAVARANGPURA,
AHMEDABAD, GUJARAT, INDIA, 380009

Consolidated Financial Results of the quarter ended on September 30, 2025

(Amount in Rs Lakhs)

| Particulars | Quarter Ended | | | Year Ended |
|--|----------------|-----------------|------------------|------------------|
| | 30.09.2025 | 30.06.2025 | 30.09.2024 | 31.03.2025 |
| | Unaudited | Unaudited | Unaudited | Audited |
| I Revenue From Operations | 807.83 | 1,450.68 | 27,050.76 | 88,963.31 |
| II Other Income | - | - | 8.88 | 41.74 |
| III | | | | |
| Total Income (I+II) | 807.83 | 1,450.68 | 27,059.64 | 89,005.05 |
| IV EXPENSES: | | | | |
| Cost of Materials Consumed | - | - | 16,747.69 | - |
| Purchase of Stock-in-Trade | 806.90 | 952.17 | 6,029.69 | 79,945.23 |
| Change in inventory of finished goods, work-in-progress and Stock-in-Trade | - | (9.64) | 1,117.98 | 2,512.21 |
| Employee Benefits Expenses | 9.03 | 2.90 | 9.16 | 523.14 |
| Finance costs | 0.15 | 0.07 | 0.08 | 5.89 |
| Depreciation and amortization expenses | 6.89 | 7.39 | 9.51 | 42.07 |
| Other Expenses | 20.79 | 9.57 | 298.78 | 356.85 |
| Total expenses (IV) | 843.76 | 962.46 | 24,212.89 | 83,385.39 |
| V Profit/(Loss) before exceptional items and tax | (35.93) | 488.23 | 2,846.75 | 5,619.65 |
| VI Exceptional Items | - | - | - | - |
| VII Profit before extraordinary items and tax | (35.93) | 488.23 | 2,846.75 | 5,619.65 |
| VIII Extraordinary items | - | - | - | - |
| IX Profit/(Loss) before tax | (35.93) | 488.23 | 2,846.75 | 5,619.65 |
| X Tax expense: - | | | | |
| (1) Current Tax | - | 122.91 | 214.81 | 389.01 |
| (2) MAT Credit Entitlement | - | - | - | - |
| (3) Deferred Tax | (0.74) | (0.87) | (1.25) | (6.08) |
| XI Profit/(Loss) for the period | (35.19) | 366.19 | 2,633.19 | 5,236.72 |
| XII Other Comprehensive Income: - | | | | |
| Items that will be reclassified to Profit or Loss | | | | |
| -Exhchange differences on translation of foreign operation | 617.89 | 222.45 | 45.58 | 211.67 |
| XIII Total Comprehensive Income/(Loss) for the period/year | 582.70 | 588.64 | 2,678.76 | 5,448.39 |
| XIV Earnings per equity share: | | | | |
| (1) Basic | 0.04 | 0.22 | 4.82 | 2.02 |
| (2) Diluted | 0.04 | 0.22 | 4.82 | 2.02 |

Notes :

- The figures for the quarter ended 31st March 2025 are the balancing figures between audited figures in respect of the full financial year ending 31st March, 2025 and the unaudited published year-to-date figures up to 30th September, 2025 being the date of the end of the second quarter of the financial year which were subjected to limited review.
- The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of Gujarat Toolroom Limited (the "Company" together with its subsidiary, the "Group") in their respective meetings held on 21th September, 2025.

Place: Ahmedabad
Date : 21/11/2025

For Gujarat Toolroom Limited

ARUNKUMAR UDAYBHAI DAVE
Managing Director
11169192

Note:

| | | | | |
|--|---------|---------|---------|---------|
| Conversion Rate used for GTL GEMS DMCC | | | | |
| Opening Rate | 85.6179 | 85.6024 | 83.4413 | 83.4322 |
| Closing Rate | 88.7923 | 85.5439 | 83.8263 | 85.5814 |
| Avg. Rate | 87.2051 | 85.5732 | 83.6338 | 84.5068 |

GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056
21A SPACE HOUSE, 61, SRIMALI SOC, NAVARANGPURA,
AHMEDABAD, GUJARAT, INDIA, 380009

Consolidated Cash Flow Statement as on 30/09/2025

| Particulars | Amount in Lakhs | | Amount in Lakhs | |
|--|-----------------|-----------------|-----------------|-------------------|
| | 30.09.2025 | | 30.09.2024 | |
| | Rs | Rs | Rs | Rs |
| A CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net Profit Before Tax | | 452.52 | | 5,220.27 |
| Add Back: - | | | | |
| Depreciation | 14.05 | | 19.81 | |
| Deferred Revenue Expenditure | - | | - | |
| Loss on sale of Assets | - | | - | |
| Interest expense | 0.22 | | 4.20 | |
| Others if any | - | 14.27 | - | 24.01 |
| Deduct: - | | | | |
| Interest income | - | | - | |
| Profit on sale of Assets | - | | - | |
| Others if any | - | - | 0.20 | 0.20 |
| Operating profit before working capital changes | | 466.80 | | 5,244.08 |
| Adjustments for: | | | | |
| Increase/(decrease) in Current Liabilities & Provisions | 682.04 | | - | |
| Decrease/(Increase) in Receivables | (327.67) | | (20,145.72) | |
| Decrease/(Increase) in Inventories | (474.88) | | 12,065.53 | |
| Decrease/(increase) in Other Current Assets | (544.89) | | 101.36 | |
| Decrease/(increase) in Short Term Advances | 706.15 | | (21,503.24) | |
| Increase/(Decrease) in Payables | (711.73) | (670.98) | 17,517.58 | (11,964.49) |
| Cash generated from operations | | (204.18) | | (6,720.41) |
| Income Tax paid | | 122.91 | | 303.15 |
| Cash flow before extraordinary item | | (327.09) | | (7,023.55) |
| Proceeds from extraordinary item | | - | | 0.20 |
| Net Cash flow from Operating activities | | (327.09) | | (7,023.36) |
| B CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Purchase of Fixed Assets | 0.08 | | (12.50) | |
| Sale of Fixed Assets | - | | - | |
| Decrease/(Increase) in Investment | - | | - | |
| Decrease/(Increase) in Other Non Current Asset | - | | - | |
| Interest income | - | | - | |
| Net Cash used in Investing activities | | 0.08 | | (12.50) |
| C CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Proceeds from issuance of share capital | 946.19 | | 4,888.72 | |
| Proceeds from Long term Borrowings | - | | - | |
| Proceeds from Short term Borrowings | (30.78) | | 2,081.41 | |
| Dividend Payable | (555.54) | | (555.54) | |
| Interest paid | (0.22) | | (4.20) | |
| Net Cash used in financing activities | | 359.65 | | 6,410.39 |
| Effect of exchange rates on cash and cash equivalents | | - | | (41.74) |
| Net increase in cash & Cash Equivalents | | 32.64 | | (583.73) |
| Cash and Cash equivalents as at | 31.03.2025 | 884.25 | 31.03.2024 | 829.91 |
| Cash and Cash equivalents as at | 30.09.2025 | 916.89 | 30.09.2024 | 246.18 |

Place: Ahmedabad
Date: 21/11/2025

For Gujarat Toolroom Limited

ARUNKUMAR UDAYBHAI DAVE
Managing Director
11169192

GUJARAT TOOLROOM LIMITED
CIN - L45208GJ1983PLC006056

404 - 4th FLOOR, SAMARTH CO.OP.H.SOC. NR. SILICON TOWER, NR. LAW GARDEN
ELLISHBRIDGE, AHMEDABAD 380006

SEGMENT WISE CONSOLIDATED REVENUE, RESULTS, ASSETS AND LIABILITIES

(Amount in Rs Lakhs)

| Particulars | Note No. | Quarter Ended | | | Year Till Date | |
|--|----------|---------------|------------|------------|----------------|------------|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 |
| I. Segment Revenue (Sales and Other operating income) | | | | | | |
| - Construction Material | | - | - | 1329.12 | 0.00 | 2,845.49 |
| - Rough Diamonds & Gold | | - | - | 19458.92 | 0.00 | 40,104.74 |
| - Agricultural Products | | 807.83 | 1,450.68 | 6262.72 | 2258.51 | 10,247.67 |
| - Others (Fabrics, Shares Trading, Pharma etc..) | | - | - | 0.00 | 0.00 | 340.60 |
| Total Segment Revenue | | 807.83 | 1,450.68 | 27,050.76 | 2,258.51 | 53,538.50 |
| II. Segment Results | | | | | | |
| - Construction Material | | - | - | 290.28 | 0.00 | 317.72 |
| - Rough Diamonds & Gold | | - | - | 2080.25 | 0.00 | 4,042.94 |
| - Agricultural Products | | 806.90 | 508.16 | 578.67 | 1315.06 | 839.36 |
| - Others (Fabrics, Shares Trading, Pharma etc..) | | - | - | 0.00 | 0.00 | 201.03 |
| - Unallocable Income (Net of Unallocable Expense) | 1 | (36.16) | 80.48 | (270.45) | 44.32 | (487.83) |
| Total Segment Results | | 770.74 | 588.64 | 2,678.76 | 1,359.38 | 4,913.22 |
| III. Segment Assets | | | | | | |
| - Construction Material | | 666.02 | 633.42 | 160.11 | 666.02 | 160.11 |
| - Rough Diamonds & Gold | | 59,724.54 | 57,820.33 | 48136.26 | 59724.54 | 48136.26 |
| - Agricultural Products | | 1,979.93 | 6,145.08 | 5497.68 | 1979.93 | 5497.68 |
| - Others (Fabrics, Shares Trading, Pharma etc..) | | 4,697.62 | 19,989.46 | 989.71 | 4697.62 | 989.71 |
| - Unallocable Corporate Assets | 2 | 39,188.46 | 20,055.13 | 24274.45 | 39188.46 | 24274.45 |
| Total Segment Assets | | 106,256.57 | 104,643.42 | 79,058.22 | 106,256.57 | 79,058.22 |
| IV. Segment Liabilities | | | | | | |
| - Construction Material | | 2,911.75 | 2,858.79 | 3104.23 | 2911.75 | 3,104.23 |
| - Rough Diamonds & Gold | | 42,475.23 | 40,936.75 | 49225.21 | 42475.23 | 49,225.21 |
| - Agricultural Products | | 5,728.21 | 6,558.30 | 17017.35 | 5728.21 | 17,017.35 |
| - Others (Fabrics, Shares Trading, Pharma etc..) | | 1,278.50 | 1,389.80 | 121.74 | 1278.50 | 121.74 |
| - Unallocable Corporate Liabilities | 2 | 53,862.88 | 52,899.78 | 9589.69 | 53862.88 | 9589.69 |
| Total Segment Liabilities | | 106,256.57 | 104,643.42 | 79,058.22 | 106,256.57 | 79,058.22 |

Notes on Segment Information:

1. Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to each of the segments. Other "unallocable income net of unallocable expenditure" mainly includes incomes and expenses on common services not directly identifiable to individual segments, corporate expenses and unallocable exceptional items.

Segment Assets and Segment Liabilities are as at 30th September 2025, 31st March 2025 and 30th September 2024. Unallocable corporate assets less Unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank.

Place: Ahmedabad
Date : 21/11/2025

For Gujarat Toolroom Limited

ARUNKUMAR UDAYBHAI DAVE
Managing Director
11169192



R. B. Gohil & Co.

Chartered Accountants

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

Review Report to
The Board of Directors
GUJRAT TOOLROOM LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Gujarat Toolroom Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as the "Group"), for the quarter ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Holding 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 Holding 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, 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 Holding 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



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BRANCHES : KHAMBHALIA - PORBANDAR - AHMEDABAD



R. B. Gohil & Co. Chartered Accountants

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.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
 - (i) GTL GEMS DMCC (Wholly owned subsidiary)
5. The accompanying statement includes unaudited interim financial results and other unaudited financial information (before consolidation related adjustments) in respect of:
 - a. 1 Subsidiary, whose interim financial results and other financial information reflects total revenue of Rs 0 Lakhs, total net loss after tax of Rs (0.11) Lakhs and total comprehensive income of Rs 617.78 Lakhs or the quarter ended September 30, 2025, whose financial statements and other financial information have not been audited by any auditor(s).

The unaudited interim financial results and other unaudited financial information of the above subsidiary have not been reviewed by any auditors and have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of this subsidiary is based solely on such unaudited interim financial results and other financial information as certified by the Management.

Our conclusion on the Statement in respect of matters stated in para 6 above is not modified



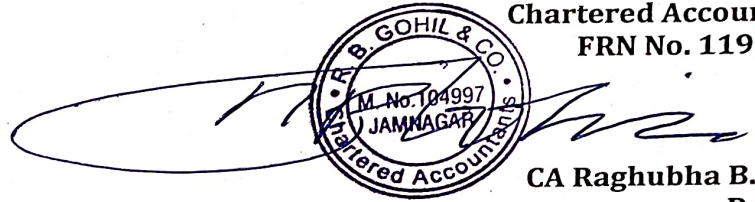


R. B. Gohil & Co.

Chartered Accountants

with respect to our reliance on the financial results and other financial information certified by the Management.

For, M/s. R B Gohil & Co.
Chartered Accountants
FRN No. 119360W



CA Raghubha B. Gohil
Partner

M.No. 104997

UDIN: 25104997BMGFSN4234

Place: Jamnagar

Date: 21st November, 2025



R. B. Gohil & Co.

Chartered Accountants

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of GUJARAT TOOLROOM LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to
The Board of Directors
GUJRAT TOOLROOM LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **GUJARAT TOOLROOM LIMITED** ('the Company') for the quarter ended 30th September 2025 and year to date from April 01, 2025 to September 30, 2025 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



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BRANCHES : KHAMBHALIA - PORBANDAR - AHMEDABAD



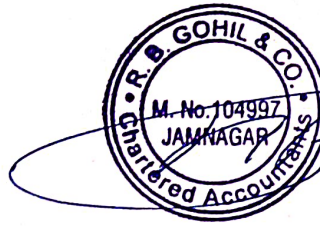
R. B. Gohil & Co.


Chartered Accountants

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 ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, 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, M/s. R B Gohil & Co.
Chartered Accountants
FRN No. 119360W




CA Raghubha B. Gohil
Partner

M.No. 104997

UDIN: 25104997BMGFSM1332

Place: Jamnagar

Date: 21st November, 2025