Granutainn Greinnis ILtdl "We stand's for Quality"

Date: 13-01-2022

The General Manager Corporate Relationship Department The BSE Limited Phiroz Jeejeebhoy Tower

Dalal Street, Mumbai-400001

Sub: Outcome of Board Meeting of the Company REF: Gautam Gems Limited (Scrip code: 540936)

Dear Sir/Madam

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This is to inform you under Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a meeting of the Board of Directors of the company was held on Wednesday, 13th January, 2022 in that meeting the Board has decided the following matters:

- 1. The Board consider and approve right issue of 1,00,00,000 equity shares
- 2. The Board approve the unudited financial results of the company for the quarter ended on 31st December, 2021.
- 3. The Board decides and approve Increase of Authorised Share capital of the company from Rs. 10,07,00,000/- to Rs. 20,10,00,000/- and alter the Memorandum of Association of the Company
- 4. The Board approve the notice of EGM and decided to held EGM on Monday, $21^{\rm st}$ February, 2022 at 11:00 AM at the registered office of the company

Gautam Gems Ltd. 2
301, Sumukh BLDG, Super compound,
Vasta devdi road, Katargam,
Surat-395004. Gujarat-india.





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The Meeting Commenced at 3:00 P.M. and concluded at 5:50 P.M.

Please take the same on your records.

Thanking You

Your Faithfully

For, GAUTAM GEMS LIMITED

GAUTAM PRAVINCHANDRA SHETH

MANAGING DIRECTOR







PARTH SHAH AND ASSOCIATES CHARTERED ACCOUNTANTS

To, The Board of Director, Gautam Gems Limited, Ahmedabad

Sub: Limited Review Report

Ref. Un-Audited Financial Result for the quarter ended on December 31st, 2021.

Dear Sir

We have reviewed the accompanying statement of unaudited financial results of **Gautam Gems Ltd** for the quarter ended on 31st December, 2021. 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) 2400, 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 standards1 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.

Email: psa010217@amail.com

M: 9687364546, 9537950333, 9725174954

FOR, Parth Shah & Associates Chartered Accountants

S/d
Parth N Shah
(Proprietor)
Membership No. 173468
Firm Registration No.: 144251W

Place: Ahmedabad Date: 13-01-2022

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, 2021

	DEC	EMBER, 2021			
Sr. No	Particulars	Quarter Ended on 31.12.2021	Nine Months Ended on 31.12.2021	Half year ended on 30- 09-2021	For the year ended on 31.03.2021
		Unaudited	Unaudited	Unaudited	Audited
	Revenue from operations	3725.09	11252.85	7527.76	9381.79
II	Other Income	0.22	0.64	0.42	- 5501.75
III	Total Revenue (I +II)	3725.31	11253.49	7528.18	9381.79
IV	Expenses:				
	Cost of materials consumed				
	Purchase of Stock-in-Trade	3511.74	11279.50	7767.76	10580.69
	Changes in inventories of finished goods, work-in- progress and Stock-in-Trade	141.35	-298.13	-439.48	-1368.86
	Employee Benefit Expense	10.75	52.12	41.37	18.23
	Financial Costs	0.03	0.10	0.07	5.52
	Depreciation and Amortization Expense	-			8.18
	Other Expenses	49.13	102.25 11135.84	53.12	96.32 9340.08
v	Total Expense Profit before exceptional and extraordinary items and tax	3713.00 12.31	11135.84	7422.84 105.34	9340.08
VI	Exceptional Items	_		_	_
<u> </u>	Exceptional rems				
VII	Profit before extraordinary items and tax (V - VI)	12.31	117.65	105.34	41.71
VIII	Extraordinary Items	-	-	-	-
IX	Profit before tax (VII - VIII)	12.31	117.65	105.34	41.71
	,				121112
Х	Tax expense:				
	(1) Current tax	-		-	7.29
	(2) Deferred tax	-	=	-	-
ΧI	Profit(Loss) from the perid from continuing operations	12.31	117.65	105.34	34.42
XII	Profit(Loss) from the period from dicontinuing operations before tax	-	-	-	-
XIII	Tax expense of discontinuing operations	-	=	-	-
XIV	Profit(Loss) from Discontinuing operations	-	-	-	-
ΧV	Profit/(Loss) for the period	12.31	117.65	105.34	34.42
XVI	Other comprehensive income net of tax	-	=	-	-
XVII	Total Comprehnsive Income for the year	-	<u> </u>	-	-
	Details of Equity Share Capital				
XVIII	Paid-up Equity share capital (Face Value of Rs. 10 each)	1006.71	1006.71	1006.71	1006.71
	Earning per equity share for continuing operations				
	(1) Basic earnings (loss) per share from continuing operations	0.12	1.17	1.05	0.34
	(2) Diluted earnings (loss) per share from	0.12	1.17	1.05	0.34
	continuing operations	0.12	1.17	1.05	0.54
	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 (2) Diluted earnings(loss) per share from	0.12	1.17	1.05	0.34
	continuing and discontinued operations Notes:	0.12	1.17	1.05	0.34
	1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their				
	respective Meeting held on 13th January, 2022 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.				
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	(80)	By order of the Board of Directors For Gautam Gems Limited			
Date: 1	3.01.2022	(23	Santan P. Set.		
	Ahmedabad	J. 13.20	- 10	Director	
_			_	_	