

CIN: - L45208GJ1983PLC006056

GST NO: - [REDACTED] 24AAACG5585F1Z0

6th March, 2024

To,
The General Manager,
BSE Limited,
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400001.

BSE Scrip Code: 513337 ISIN: INE145J01032

Sub: Resubmission of outcome of Board Meeting held on 14th February, 2024.

With reference to the captioned subject, we have already submitted the outcome of the Board Meeting held on Wednesday, February 14, 2024, at 02:30 P.M.

As per your mail dated Mon, Mar 4, 2024 at 11:34 A.M. Discrepancy: 1. Consolidated Results - Limited Review Report is not as per SEBI prescribed Format (Refer SEBI circular CIR/CFD/CMD1/44/2019 dated March 29, 2019). Submit Limited Review Report as per the prescribed format. (Point No.4 not Given) for Quarter Ended - December 2023.

We would like to clarify that; it was a mistake committed by us inadvertently and there was no malafide intention behind it and hence, we are again resubmitting a fresh Corporate Announcement with necessary changes as required on the outcome of the Board Meeting held on Wednesday, February 14, 2024, at 02:30 P.M.

Board Meeting commenced at 2:30 P.M. and concluded at 4:00 P.M.

For, Gujarat Toolroom Limited

ASHA
BHAVABH
AI PARMAR

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ASHA BHAVABHAI
PARMAR
Date: 2024.03.06
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**Asha Parmar
Company Secretary and Compliance officer
M.N. A72837**

CIN: - L45208GJ1983PLC006056

GST NO: -

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Standalone Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2023

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	5,797.43	15,668.16	70.01	21,575.27	77.26	240.86
II Other Income	0.17	0.00	0.01	0.18	0.01	1.14
III Total Income (I+II)	5,797.60	15,668.17	70.02	21,575.45	77.27	242.00
IV EXPENSES:						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	5,220.01	15,273.00	50.03	20,574.61	50.03	220.53
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	-	41.46	(50.03)	(40.13)	(50.03)	(168.65)
Employee Benefits Expenses	12.67	1.84	0.45	14.81	1.60	2.12
Finance costs	-	-	-	-	-	-
Depreciation and amortization expenses	0.26	-	-	0.26	-	-
Other Expenses	32.17	31.49	5.08	69.64	10.11	19.25
Total expenses (IV)	5,265.11	15,347.79	5.53	20,619.18	11.71	73.25
V Profit/(Loss) before exceptional items and tax	532.49	320.38	64.48	956.27	65.56	168.75
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	532.49	320.38	64.48	956.27	65.56	168.75
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	532.49	320.38	64.48	956.27	65.56	168.75
X Tax expense: -						
(1) Current Tax	133.12	80.09	-	239.07	-	30.00
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	-	-	-	-	-	-
XI Profit/(Loss) for the period from continuing operation	399.37	240.28	64.48	717.20	65.56	138.75
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	399.37	240.28	64.48	717.20	65.56	138.75
XVI Earnings per equity share:						
(1) Basic	0.72	0.43	9.27	1.29	9.43	0.25
(2) Diluted	0.72	0.43	9.27	1.29	9.43	0.25

For, Gujarat Toolroom Limited

NARENDRA SHARMA
A SHARMA

Digitally signed by NARENDRA SHARMA
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postalCode=395004, st=Gujarat,
serialNumber=+880660C7318C0782ECC8
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Date: 2024.03.01 15:35:18 +05'30'

Narendra Sharma
Managing Director
DIN:10295571

Place: Rajkot
Date : 14.02.2024

CIN: - L45208GJ1983PLC006056

GST NO: -

24AAACG5585F1Z0

Consolidated unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2023

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Till date		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	13,106.06	15,668.16	70.01	28,883.90	77.26	240.86
II Other Income	1.50	0.00	0.01	1.51	0.01	1.14
III Total Income (I+II)	13,107.56	15,668.17	70.02	28,885.41	77.27	242.00
IV EXPENSES:						
Cost of Materials Consumed	6,238.46	-	-	6,238.46	-	-
Purchase of Stock-in-Trade	5,220.01	15,273.00	50.03	20,574.61	50.03	220.53
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	-	41.46	(50.03)	(40.13)	(50.03)	(168.65)
Employee Benefits Expenses	12.67	1.84	0.45	14.81	1.60	2.12
Finance costs	-	-	-	-	-	-
Depreciation and amortization expenses	0.26	-	-	0.26	-	-
Other Expenses	69.71	31.49	5.08	107.18	10.11	19.25
Total expenses (IV)	11,541.10	15,347.79	5.53	26,895.17	11.71	73.25
V Profit/(Loss) before exceptional items and tax	1,566.46	320.38	64.48	1,990.23	65.56	168.75
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	1,566.46	320.38	64.48	1,990.23	65.56	168.75
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	1,566.46	320.38	64.48	1,990.23	65.56	168.75
X Tax expense: -						
(1) Current Tax	133.12	80.09	-	239.07	-	30.00
(2) MAT Credit Entitlement	-	-	-	-	-	-
(3) Deferred Tax	-	-	-	-	-	-
XI Profit/(Loss) for the period from continuing operation	1,433.34	240.28	64.48	1,751.17	65.56	138.75
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	1,433.34	240.28	64.48	1,751.17	65.56	138.75
XVI Earnings per equity share:						
(1) Basic	2.58	0.43	9.27	3.15	9.43	0.25
(2) Diluted	2.58	0.43	9.27	3.15	9.43	0.25

Place: Rajkot
Date : 14.02.2024

For, Gujarat Toolroom Limited

**NARENDR
A SHARMA**

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SHARMA
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Narendra Sharama
Managing Director
DIN:10295571

Independent Auditor's Limited Review Report on Unaudited Quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
Gujarat Toolroom Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **GUJARAT TOOLROOM LIMITED** ('the Company') for the quarter ended 30th **December 2023** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Our responsibility is to issue a report on the financial statement based on our review.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared 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, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India. 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 Engagement (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 financial statements are free of material misstatement. A review is limited

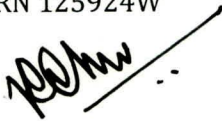


primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under section 133 of the act read with relevant rules issued there under and other recognized accounting practice 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 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement

Thanking you

FOR, K M CHAUHAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 125924W



Kishorsinh M. Chauhan
Partner
Membership No. 118326



Date : 14/02/2024
Place : Rajkot
UDIN : 24118326BKHJTV2476

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Gujarat Toolroom Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Gujarat Toolroom Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associates and joint ventures for the quarter ended December 31, 2023 and for the period from April 01, 2023 to December 31, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended and the and the corresponding period from April 01, 2023 to December 31, 2023, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared 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, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India. 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 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 provide less assurance than an audit. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
- (i) GTL GEMS DMCC (Wholly owned subsidiary)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We would like to bring to your attention that although the company being reviewed has invested to acquire 100% shares of a subsidiary company, payment for the same has not been made as of the result date, which is 31.12.2024. Additionally, as of the date of this report, which is 14.02.2024, payment has not been made either.

Our conclusion is not modified in respect of this matter.

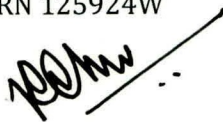
7. The consolidated unaudited financial results include the interim financial statements of one subsidiary which have not been reviewed/audited by their auditors, whose interim financial statements reflect total assets of Rs. 9,976.74 Lacks as at December 31, 2023 and total revenue of Rs. 7,309.96 Lacks and Rs. 7,309.96 Lacks, total net profit after tax of Rs. 1033.97 Lacks and Rs. 1033.97 Lacks and total comprehensive income of Rs. 13,107.56 Lacks and Rs. 28,885.41 Lacks for the quarter ended December 31, 2023 and for the period from April 01, 2023 to, December 31, 2023 respectively, and cash flows (net) of Rs. 217.11 Lacks for the period from April 01, 2023 to, December 31, 2023, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements/ financial information / financial results are not material to the Group.

Thanking you

FOR, K M CHAUHAN AND ASSOCIATES

CHARTERED ACCOUNTANTS

FRN 125924W



Kishorsinh M. Chauhan

Partner

Membership No. 118326

Date : 14/02/2024

Place : Rajkot

UDIN : 24118326BKHJTW4125

