



Registered and Admin Office :

Plot No. 29, Pavitra, Second Floor, Chharwada Road, Opp. Sargam Society, GIDC., Vapi-396 195, Gujrat, India. **Tel/Fax** : 91-260-2432998, 2430106 **Mob.:** 91-9512701950 **Email** : info@gautamexim.com / grrpl1850@gmail.com **CIN** : L51100GJ2005PLC046562 **Web.:** www.gautamexim.com **GSTIN** : 24AACCG7701P1ZF

Corporate office :

Ward No. 11, Fatehnagar Way Bridge, Dhuni, Fatehnagar - 313205, Distt. – Udaipur, Rajasthan, India **Mob.:** 91-9887003544

Date: 11th November, 2025

To,
The Manager – Listing Compliance,
Department of Corporate Service
BSE Limited,
P.J. Towers, Dalal Street,
Fort, Mumbai – 400001

REF: SCRIP CODE: 540613; ISIN: INE721X01015

Sub: Outcome of Board Meeting held on 11th November, 2025

Dear Sir/Madam,

With reference to above caption subject and as per the provision of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, we wish to inform you that the Board of Directors of the Company at its Meeting held on 11th November, 2025, wherein, inter alia, has considered and approved the following:

1. The unaudited financial results for the quarter and half year ended on 30th September, 2025.
2. The appointment of Ms. Akansha Motwani (ACS-62491) as the Company Secretary and Compliance Officer of the Company.

The Board Meeting started at 04:30 P.M. and concluded at 05:30 P.M.

Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours Faithfully,
For Gautam Exim Limited

Raj Kumar Agrawal
Managing Director
DIN: 11129059

Encl: a/a



B.A.DESAI & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on Half-Yearly Unaudited Financial Results of Gautam Exim Limited

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Gautam Exim Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of GAUTAM EXIM LIMITED (the "Company") for the half year ended 30th September, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. 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, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 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 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.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, 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 recognized 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B. A. DESAI & ASSOCIATES,
Chartered Accountants
(Firm Registration No. 113069W)

CA BHARATBHAI DESAI
Proprietor
Membership No.: 046220
UDIN: 25046220BMHGVO2311
Date: 11th November, 2025
Place: Vapi



GAUTAM EXIM LIMITED
Balance Sheet as on 30th Sept 2025

(Rs. In Lacs)

Particulars	Note No.	As At 30th Sept 2025 (RS.)	As At 31st March 2025 (RS.)
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	308	308
(b) Reserves and surplus	3	1,024	1,023
(c) Total		1,333	1,331
2 Non-current liabilities			
(a) Long-term borrowings	4	79	36
(b) Deferred tax liabilities (Net)		-	-
(c) Long-term Provisions			
(d) Other Long-term Liabilities			
(e) Total		79	36
3 Current liabilities			
(a) Short-term borrowings	5	-	-
(b) Trade payables	6	16	33
(c) Other current liabilities	7	3	5
(d) Short-term provisions	8	4	3
Total		23	40
TOTAL		1,435	1,407
II. ASSETS			
1 Non-current assets			
(a) Fixed assets	9		
(i) Tangible assets		-	72
Add: Addition During the year		1	-
Less: Accumulated Depreciation		0	55
(ii) Tangible Assets sales		-	12
(iii) Tangible Assets transfer		-	5
(iv) Capital Work in Progress		-	-
Net Block		-	-
(b) Non Current Investments		-	-
(c) Long-term loans and advances	10	-	-
(d) Other Non Current Assets		-	-
TOTAL		1	-
2 Current assets			
(a) Deffered tax Asset(Net)		5	5
(b) Inventories		-	-
(c) Trade receivables	11	-	23
(d) Cash and Bank Balances	12	7	5
(e) Short-term loans and advances	13	1,412	1,367
(f) Other Current Assets	14	10	7
Total current assets		1,429	1,402
3 IPO EXPENSES			
TOTAL		1,435	1,407
Significant accounting policies	1		



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GAUTAM EXIM PRIVATE LIMITED

Profit & Loss Statement for the period ended 30th Sept 2025

(Rs. In Lacs)

Particulars		Refer Note No.	For the year ended 30th Sept 2025 (RS.)	For the year ended 31st March 2025 (RS.)
I.	Revenue from operations	15	1,786	3,531
II.	Other income	16	-	61
III.	Total Revenue (I + II)		1,786	3,592
IV.	Expenses:			
	Cost of materials consumed & purchase of stock in trade			
	Purchase of stock in trade	17	1,743	3,473
	work-in-progress and Stock-in-Trade			
	Employee benefits expense	18	2	37
	Finance costs	19	32	41
	Depreciation and amortization expense	9	0	-
	Other expenses	20	5	26
	Total expenses		1,783	3,576
V.	Profit before tax (VII- VIII)		3	16
VI	Exceptional Items			
VII	Extraordinary Items			
VIII	Tax expense:			
	(1) Current tax		1	3
	(2) Deferred tax		-	-
	(3) MAT credit entitlement		-	-
	(4) Tax Adjustment A/c		-	-
IX	Profit (Loss) for the period (XI + XIV)		2	13
X	Earnings per equity share:			
	Basic		0	0
	Diluted		0	0



GAUTAM EXIM LIMITED
CIN: L51100GJ2005PLC046562

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Corporate office : Ward No. 11, Near Fatehnagar Way Bridge, Dhuni, Fatehnagar - 313205, Distt. – Udaipur, Rajasthan, India Mob.: 91-9887003544

Unaudited Cash Flow Statement as on 30th September ,2025

Particulars	For the half year ended 30.09.2025 Amount(₹ in lakhs)	For the half year ended 31.03.2025 Amount(₹ in lakhs)
A. Cash Flows from Operating Activities		
Net Profit before tax and extraordinary items	2.63	16
Adjustments for non-cash and non-operating items:		
Add:		
Depreciation & Amortization	0.03	0
Provision for Doubtful Debts / Bad Debts	0	0
Unrealized foreign exchange loss	0	0
Interest expense	32	40.6
	32.03	40.6
Less:		
Interest income		1.1
Dividend income		0
Unrealized foreign exchange gain		0.96
	0	2.06
Operating profit before working capital changes	32.03	38.54
Adjustments for changes in working capital:		
(Increase)/Decrease in Trade Receivables	23.4	1380
(Increase)/Decrease in Inventories	0	0
(Increase)/Decrease in Advances to suppliers	-67.9	-795
(Increase)/Decrease in Other Current Assets	-2.7	23.26
Increase/(Decrease) in Trade Payables	-17.3	-22.5
Increase/(Decrease) in Other Current Liabilities and provisions	2.6	-16.5
	-61.9	569.26
Cash generated from operations	-29.87	607.8
Income taxes paid (net)	0.71	2.7
Net Cash from Operating Activities (A)	-30.58	605.1
B. Cash Flows from Investing Activities		



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Proceeds from sale of fixed assets		0	17
Proceeds from advance given		22.7	0
Interest received		0	1.1
Dividend received		0	0
Purchase of fixed assets / capital expenditure		0.77	0
gain on assets and other proceeds		0	3.9
Net Cash used in Investing Activities (B)		21.93	22
C. Cash Flows from Financing Activities			
Proceeds from borrowings / loans		68.1	0
Repayment of borrowings / loans		24.7	618.5
Payment of lease liabilities		0	0
Dividend paid		0	0
Interest paid		32	40.6
Net Cash used in Financing Activities (C)		11.4	-659.1
D. Net Increase/(Decrease) in Cash and Cash Equivalents			
Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)		2.75	-32
Cash and Cash Equivalents at the beginning of the period		4.6	36.6
Cash and Cash Equivalents at the end of the period		7.35	4.6



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(Rs. In Lacs)

Note 2 SHARE CAPITAL

Share Capital	As at 30th Sept 2025		As at 31st March 2025	
	Number	Amt. Rs.	Number	Amt. Rs.
Authorised				
Equity Shares of Rs.10 each	50,00,000.00	500	50,00,000.00	500
Issued				
Equity Shares of Rs.10 each	30,81,000.00	308	30,81,000.00	308
Subscribed & Paid up				
Equity Shares of Rs.10 each fully paid up	30,81,000.00	308	30,81,000.00	308
Total	30,81,000.00	308	30,81,000.00	308

Note 2.1 RECONCILIATION OF NUMBER OF SHARES

Particulars	Equity Shares		Equity Shares	
Shares outstanding at the beginning of the year	30,81,000	308	30,81,000	308
Shares Issued during the year			-	-
Shares bought back during the year				
Shares outstanding at the end of the year	30,81,000	308	30,81,000	308



Note 3 RESERVE AND SURPLUS

Particulars	(Rs. In Lacs)	
	As at 30th Sept 2025	As at 31st March 2025
A. Securities Premium Account		
Opening Balance		
Add : Securities premium credited on Share issue	249	249
<u>Less : Premium Utilised for various reasons</u>		
For Issuing Bonus Shares		
Closing Balance	249	249
B. Surplus		
Opening balance	773	757
(+) Reserve & Surplus current year addition	-	3
(+) Net Profit/(Net Loss) For the current year	2	13
(-) TRS to Share Capital		
(-) Dividend paid A/C.	-	-
(-) Equity Dividend Distribution Tax	-	-
Closing Balance	775	773
Total	1,024	1,023

Note 4 LONG TERM BORROWINGS

Particulars	(Rs.)	
	As at 30th Sept 2025	As at 31st March 2025
Secured		
(a) Term loans		
From Bank & Financial Institutions		
- Vehicle Loan	-	-
(Loan obtained from SBI for the Purchase of the Car loan payable in 84 installments of 16064/- starting from 13/03/17 upto 13/02/24)		
Sub-total (a)	-	-
Mrs. Nagalaxmi Balasubramanian (Director)	3	28
Mr. Balasubramanian Raman (Director)	70	8
Mr. Rajkumar Agarwal	7	-
Sub-total (b)	79	36
Total	79	36



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Note 5 **SHORT TERM BORROWINGS**

(Rs. In Lacs)

Particulars	As at 30th Sept 2025		As at 31st March 2025	
	(RS.)		(RS.)	
Secured				
(a) Working Capital Loans	-		-	
(b) Buyers' Credit Facilities - Foreign Currency Loan	-		-	
Total	-		-	

Note 6 **TRADE PAYABLES**

Particulars	As at 30th Sept 2025		As at 31st March 2025	
	(RS.)		(RS.)	
(a) Micro, Small and Medium Enterprise				
(b) Others For Goods		16		33
Total		16		33

Note 7 **OTHER CURRENT LIABILITIES**

Particulars	As at 31st March 2025		As at 31st March 2025	
	(RS.)		(RS.)	
(ii) Statutory Remittance				
Contribution to PF payable	-		-	0
TDS Payable	-		-	0
Ex-Gratia Payable	0		-	-
Salary Payable	0		-	-
Bonus Payable	0		-	0
Gratuity	-		-	1
RCM Payable	-		-	0
(iii) Credit Balance of Debtors	1		-	2
(iv) Other Payables (Specify Nature)	-		-	-
Audit Fees Payable	1		-	0
Claim Payable	-		-	-
Professional Fees Payable	-		-	0
Internal Audit Fees Payable A/C	0		-	0
Certification Fees Payable a/c.	0		-	0
Office deposit recd - Coimbatore	-		-	-
GST A/C	-		-	-
Total		3		5



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Gautam Exim Ltd.

Note 9

Fixed Assets

(Rs. In Lacs)

	Gross Block			Accumulated Depreciation				Balance as at 31st March 2025 (RS.)		
	Balance as at 1st April 2025 (RS.)	Additions (RS.)	Disposal / Adjustment (RS.)	Balance as at 30th Sept 2025 (RS.)	Balance as at 1st April 2025 (RS.)	Depreciation charge for the year (RS.)	Amount Charged to Reserves (refer Note below) (RS.)		Deductions/ Adjustments (RS.)	Balance as at 30th Sept 2025 (RS.)
Tangible Assets										
Computer	-	-	-	-	-	-	-	-	-	-
CC TV CAMERA	-	-	-	-	-	-	-	-	-	-
Office Equipments	-	-	-	-	-	-	-	-	-	-
Office premises	-	-	-	-	-	-	-	-	-	-
Furniture & fixture	-	1	-	1	-	0	-	0	1	-
Vehicle	-	-	-	-	-	-	-	-	-	-
Mobile	-	-	-	-	-	-	-	-	-	-
Air Conditioner	-	-	-	-	-	-	-	-	-	-
Printer	-	-	-	-	-	-	-	-	-	-
Generator	-	-	-	-	-	-	-	-	-	-
Total	-	1	-	1	-	0	-	0	1	-
Intangible Assets										
Total	-	1	-	1	-	0	-	0	1	-



Note 8 SHORT TERM PROVISIONS

(Rs. In Lacs)

Particulars	As at 30th Sept 2025 (RS.)		As at 31st March 2025 (RS.)	
Provision for IT for FY 24-25		3		3
Provision for IT for FY 25-26		1		-
(ii) Other Expenses				
Outstanding Expenses		0		-
Total		4		3

Note 10 LONG TERM LOANS AND ADVANCES

Particulars	As at 30th Sept 2025 (RS.)		As at 31st March 2025 (RS.)	
(Unsecured and Considered Good)				
a. long term loans and advances recoverable from Directors/Promoters/Promoter Group/ Associates/ Relatives of Directors/Group Company		-		-
b. Other Long Term Loans & Advances				
Security Deposits				
<i>(recoverable in cash or kind or for value to be received)</i>				
Total		-		-

Note 11 TRADE RECEIVABLES

Particulars	As at 30th Sept 2025 (RS.)		As at 31st March 2025 (RS.)	
(Unsecured and Considered Good)				
a. From Directors/Promoters/ Promoter Group/Associates/ Relatives of Directors / Group Companies				
Over Six Months		-		-
Others		-		-
b. From Others				
Over Six Months		-		-
Others		-		23,40,433
Total		-		23,40,433



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Note 12 CASH AND BANK BALANCES

(Rs. In Lacs)

Particulars	As at 30th Sept 2025 (RS.)	As at 31st March 2025 (RS.)
a. Cash & Bank Equivalent		
Cash on hand	0	0
Balances with banks		
Kotak Mahindra Bank A/C 0028	0	1
HDFC Bank A/C 1022	5	-
DBS Bank Ltd	-	0
Kotak Mahindra Bank A/C 7038	0	0
Kotak Mahindra EGG Scheme	0	0
ICICI BANK A/C 8693	2	3
b. Balance in Deposit Accounts		
Total	7	5

Note 13 SHORT TERM LOANS AND ADVANCES

Particulars	As at 30th Sept 2025 (RS.)	As at 31st March 2025 (RS.)
(Unsecured and Considered Good)		
i) Advance Paid to Suppliers	400	332
ii) Advance Others	1,012	1,034
Total	1,412	1,367

Note 14 OTHER CURRENT ASSETS

Particulars	As at 30th Sept 2025 (RS.)	As at 31st March 2025 (RS.)
Net Income Tax (Adv Tax +TDS -Prov. For Tax-Refund of I.T.)	8	6
GST A/C	1	1
Total	10	7



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Grouping of Profit and Loss a/c

GAUTAM EXIM LTD.

(Rs. In Lacs)

Note No.	Particulars	For the year ended	
		30.09.2025 Amount (Rs.)	31.03.2025 Amount (Rs.)
15	Revenue From Operations		
I.	Sale of goods/services as applicable		
(a)	Sales of goods (Domestic)	1,778	3,475
	Total	1,778	3,475
(b)	Sale of services	8	56
	Total	8	56
	TOTAL	1,786	3,531
II.	Other Operating Revenue	-	-
	TOTAL	-	-
	GROSS TOTAL	1,786	3,531
16	Other Income		
(a)	(i) Deferred Tax IPO Income	-	-
	Total	-	-
(b)	Other Non-Operating Revenue		
	Delayed Interest Charges Recovered	-	18
	Office Rent - Coimbatore	-	1
	Claim Received	-	30
	Exchange Rate Fluctuation	-	1
	Long Term Capital Gain - Office Premises	-	11
	Interest on Income Tax Refund	-	1
	Interest received on FD (ICICI Bank)	-	0
	Gross Total	-	61
17	Purchase of Traded Goods		
	Purchase of Trading Goods	1,735	3,417
	Purchase of Services	8	56
	Total	1,743	3,473
18	Employee Benefit Expenses		
	Salaries to Directors	1	14
	Bonus to staff	-	3
	Contribution to EPF	-	3
	Ex-Gratia	0	-
	Leave surrender salary	-	1
	Salaries-staff	1	16
	Staff welfare expenses	0	0
	Gratuity Expense	-	1
	Gross Total	2	37



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(Rs. In Lacs)

Note No.	Particulars	For the year ended	
		30.09.2025 Amount (Rs.)	31.03.2025 Amount (Rs.)
19	Finance Cost		
	Interest on bank		0
	Bill discounting charges	31	34
	Interest on buyer's credit	-	3
	Withholding TAX	-	1
	Other Borrowing Cost		
	Bank charges	1	1
	Swift charges	0	1
	SBLC commission	-	0
	Total	32	41
20	Other Expenses		
(a)	Sales and Administrative Expenses		
	Auditor Remuneration	0	1
	Annual Listing fees	0	0
	Business Promotion Expenses	-	2
	Meeting Expenses	-	0
	Professional Fees	1	2
	Professional Tax Company	-	0
	Sundry Expenses	0	1
	Computer Expenses	0	0
	Conveyance Expenses	-	1
	Director Sitting Fees	1	2
	Miscellaneous Office Expenses	0	0
	GST Expenses	0	0
	Commission	-	7
	Balance Written Off	-	0
	Electricity Charges	0	1
	Insurance	0	0
	Internal Audit Fees	0	0
	Internet charges	0	0
	TDS Return late filing charges	-	0
	Interest on TDS	0	0
	Medical Expenses	-	0
	Membership & Subscription	-	0
	Office Rent	1	0
	Postage,Telegram,Courier & Telephone, Mobile Exp.	0	1
	Printing and Stationery	0	1
	Rate & Taxes	-	0
	Repair and Maintenance	0	1
	ROC Filing Fees	0	0
	Software Solution Expense	-	2
	Tally Software Service	0	0
	Travelling Expenses	0	1
	Vehical Expenses	0	1
	NSDL/CDSL Charges	1	2
	Total	5	26

