

Regd. Office: Shop No. 4, 1st Floor, Shanti Complex, Opp. Patel Petrol Pump,
Amlī, Silvassa 396230
Contact No. +91 93279 77729
Email : jayprabha@hotmail.com, Website : www.gujcotex.co
Corporate Identity Number : L46635DN1996PLC000116

Date: 27/05/2025

To
BSE Limited
P, J. Towers, Dalal Street,
Mumbai 400001

Sub.: Submission of Audited financial Results for last quarter along with the results for the entire financial year ended 31/03/2025

Ref.: Scrip Code: 514386 (BSE), Symbol: GUJCOTEX (BSE)

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we submit herewith audited financial results for last quarter and for entire financial year ended 31/03/2025.

Copy of Statement of Assets and Liabilities as on 31/03/2025, Cash Flow Statement as on 31/03/2025 along with audit report and declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 for Audit Report with unmodified opinion is also enclosed.

The meeting commenced at 6.30 P.M. and Concluded at 7.30 PM.

Kindly take the same on record.

Thanking you

For Gujarat Cotex Limited

S.J.P. Parikh

Shaileshkumar Jayantkumar Parekh
Managing Director
(DIN: 01246270)

GUJARAT COTEX LIMITED

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STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2025

		(Rupees in Lacs)				
PART-1		QUARTER ENDED			Year Ended	
SR.NO.	PARTICULARS	31-03-2025 (Audited)	31-12-2024 (Unaudited)	31-03-2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
I	Revenue from operations	800.50	697.03	367.02	2730.67	1690.73
II	Other Income	0.00	0.00	0.06	0.05	0.11
III	Total Revenue(I+II)	800.50	697.03	367.08	2730.72	1690.84
IV	Total Expenditure:					
	a) Cost of Materials consumed	-	-	0.00	0.00	0.00
	b) Purchase of stock in trade	752.95	689.71	348.03	2651.19	1613.85
	c) Change in inventories of stock in trade	36.20	-10.45	1.37	2.86	28.83
	d) employees benefit expenses	2.42	2.82	3.88	10.68	6.78
	e) Finance costs	1.05	0.64	0.06	2.04	0.47
	f) Depreciation and amortization	6.01	-	3.13	6.01	3.13
	g) Other expenditure	17.87	2.03	9.94	28.01	11.74
	Total Expenditure (2a to g)	816.50	684.75	366.41	2700.78	1664.81
V	Profit before exceptional and extraordinary items and tax (III-IV)	-16.00	12.28	0.67	29.94	26.03
VI	Exceptional Item	0	0	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)	-16.00	12.28	0.67	29.94	26.03
VIII	Extraordinary Items	0	0	0.00	0.00	0.00
IX	Profit before tax (VII-VIII)	-16.00	12.28	0.67	29.94	26.03
X	Tax Expense					
	(1) Current Tax	7.82	0.00	0.00	7.82	7.09
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00
XI	Profit/Loss for the period from continuing operations (IX-X)	-23.81	12.28	0.67	22.13	18.94
XII	Other Comprehensive Income:					
	Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Income tax on above	0.00	0.00	0.00	0.00	0.00
	item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Income tax on above	0.00	0.00	0.00	0.00	0.00
XIII	Total Comprehensive Income (XI-XII)	-23.81	12.28	0.67	22.13	18.94
XIV	Paid-up equity Share Capital (Face Value of Rs. 5 Each)	712.20	712.20	712.20	712.2	712.20
XV	Reserves Excluding Revaluation Reserves as per balance sheet of previous accounting year	0.00	0.00	0.00	-26.20	-48.32
XVI	Earning per share					
	a) Basic	-0.06	0.09	0.01	0.16	0.13
	b) Diluted	0.00	0.00	0.00	0.00	0.00
NOTE:	1) These results have been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time					
	2) These results have been reviewed and recommended for adoption by the Audit Committee in its meeting and subsequently approved by the Board of Directors at its meeting held on 27-05-2025 The statutory auditors of the company have carried our a limited review of the standalone unaudited financial results for the quarter ended on 31 March 2025. Their limited review does not have any modification					
	3) Depreciation has been considered for the entire year in Profit and loss A/c of Quarter Ended 31-03-2025.					
	4) Since the company is in Textile business, Dealing in open NA plot and Hospitality business. Thus Segment Reporting is applicable.					
			Revenue	Cost	Profit	Fixed Assets
	Textile Trading		2706.78	2697.87	8.91	149.46
	Selling of NA Plots of land		23.89	2.86	21.03	0.00
	Hospitality (construction is in progress)		0.00	0.00	0.00	319.80
		Total	2730.67	2700.73	29.94	469.26

PLACE: SURAT
DATE: 27-05-2025

FOR GUJARAT COTEX LIMITED

SHAILESHKUMAR JAYANTKUMAR PAREKH
MANAGING DIRECTOR
DIN: 01246270

For Gujarat Cotex Limited

S. J. Parekh

Director

GUJARAT COTEX LIMITED

Regd. Office : Regd. Office : Shop No. 4, 1st Floor, Shanti Complex, Opp. Patel Petrol Pump, Amlī, Silvassa 396230

STATEMENTS OF ASSETS AND LIABILITIES (STANDALONE)

(Rupees in lakhs)

SR.NO.	PARTICULARS	YEAR ENDED 31.03.2025 Audited	YEAR ENDED 31.03.2024 Audited
ASSETS			
NON-CURRENT ASSETS			
(a)	Property, Plant & Equipment	149.46	107.13
(b)	Capital Work-in-Progress	319.80	171.79
(c)	Intangible Assets	-	-
(d)	Financial Assets		
	i) Investment	121.40	115.50
	ii) Loan & Advance		
	iii) Other		
	Other non-current assets	24.90	4.73
	Non-current Assets	615.56	399.15
CURRENT ASSETS			
(a)	Inventories	4.47	7.33
(b)	Financial Assets		
	i) Investment	-	-
	ii) Trade Receivables	794.65	878.23
	iii) Cash & Cash Equivalents	40.17	16.45
	iv) Loan & Advances	1,357.30	58.15
	v) Other		-
(c)	Other Current Assets	295.75	4.73
	CURRENT ASSETS	2,492.34	964.88
	TOTAL ASSETS	3,107.90	1,364.03

EQUITY AND LIABILITIES			
EQUITY			
(a)	Equity Share Capital	712.20	712.20
(b)	Other Equity	-26.20	-48.32
	Total Equity	686.00	663.88
NON-CURRENT LIABILITIES			
(a)	Financial Liabilities		
	i) Borrowings	329.74	99.80
	ii) Other Financial Liabilities		-
(b)	Provisions		-
(c)	Deferred Tax Liabilities (net)		-
(d)	other non-current liabilities		104.71
	Non-current Liabilities	329.74	204.51
CURRENT LIABILITIES			
(a)	Financial Liabilities		
	i) Borrowings	1.19	
	ii) trade Payables	637.57	487.76
	iii) Other Financial Liabilities		
(b)	Other Current Liabilities	1,446.82	-
(c)	Provisions	1.38	0.65
(d)	Current Tax Liabilities (net)	5.19	7.23
	Current Liabilities	2,092.16	495.64
	TOTAL-EQUITY AND LIABILITIES	3,107.90	1,364.03

Place: SURAT
Date: 27-05-2025

FOR GUJARAT COTEX LIMITED

SHAILESHKUMAR J. PAREKH
MANAGING DIRECTOR
DIN: 01246270

For Gujarat Cotex Limited
S.J. Parekh
Director

GUJARAT COTEX LIMITED

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CASH FLOW STATEMENT FOR

(Rupees in lakhs)

SR NO.	PARTICULARS	YEAR ENDED 31.03.2025 AUDITED	YEAR ENDED 31.03.2024 AUDITED
A	CASH FLOW FROM OPERATING ACTIVITIES:		
(a)	Profit/(Loss) from operating activities	29.94	26.03
	<u>Adjustments:</u>		
	Depreciation and amortization	6.01	3.13
	Tax Expense	-7.82	-7.09
	Dividend	-0.05	-0.11
	Profit/Loss on sale of fixed assets	4.05	0.00
	Interest and other finance costs	2.04	0.48
(b)	CASH FLOW BEFORE CHANGE IN WORKING CAPITAL		
	Decrease/(Increase) in inventories	2.86	28.83
	Decrease/(Increase) in trade receivables	83.58	199.88
	Decrease/(Increase) in loan & advances	0.00	0.00
	Decrease/(Increase) in other current assets	-1590.17	-0.35
	Increase / (Decrease) in Short term Borrowing	1.19	-65.74
	Increase/(Decrease) in trade payables	149.81	-261.57
	Increase/(Decrease) in other current liabilities	1446.82	-36.90
	Increase/(Decrease) in provisions	-2.40	0.65
	Increase/(Decrease) in tax liabilities	1.09	6.51

NET CASH GENERATED FROM OPERATING ACTIVITIES (A)	126.96	-106.25
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B	CASH FLOW FROM INVESTING ACTIVITIES:		
(a)	Purchase of Fixed assets	-340.14	0.07
(b)	proceeds from sale of investments	0.00	134.80
(c)	Purchase of tangible assets/capital work in progress	0.00	-258.53
(d)	Purchase of Investment	-5.90	0.00
(e)	Proceeds from sale of other non current assets	139.75	0.00
(f)	Decrease/(increase) in other non current assets	-20.17	1.36
(g)	Dividend Received	0.05	0.05
(h)	Interest Received	0.00	0.00

NET CASH GENERATED FROM INVESTING ACTIVITIES (B)	-226.41	-122.25
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C	CASH FLOW FROM FINANCING ACTIVITIES:		
(a)	Proceeds from issue of share capitale		
(b)	Share application money pending for allotment		
(c)	other income	0.00	0.06
(d)	Receipt/(Payment) of non-current liabilities-borrowings	125.22	201.64
(e)	Receipt/(Payment) of current liabilities-borrowings		
(f)	Other non-current liability paid	0.00	
(g)	Interest and other finance costs	-2.04	-0.47
(h)	Share issue expenses		

NET CASH GENERATED FINANCING ACTIVITIES (C)	123.18	201.23
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TOTAL CASH INFLOWS(A+B+C)	23.72	-27.28
ADD: CASH & CASH EQUIVALENTS AT BEGINNING OF THE YEAR	16.45	43.74
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	40.17	16.46

Place: SURAT

Date: 27-05-2025

FOR GUJARAT COTEX LIMITED

S. J. Parekh

SHAILESHKUMAR J. PAREKH
MANAGING DIRECTOR
DIN: 01246270

Independent Auditor's Review Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) for quarter ended 31.03.2025

Review report to The Board of Directors Gujarat Cotex Limited

(CIN: L46695DN1996PLC000116)

1. We have reviewed the accompanying Statement of standalone Audited Financial Results of **Gujarat Cotex Limited** for the quarter ended on **31.03.2025**, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 there under 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 provides less assurance than an audit. A review Substantially less in Scope than an audit conducted in accordance with standard on auditing Specified under section 143(10) of Companies Act 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matter that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Audited financial results prepared in accordance with applicable accounting standards and other recognized 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.
6. **Other matter:** The Audited interim financial results and other Audited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of Financial Statement, is based solely on such Audited interim financial results and other Audited financial information.
7. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion is not modified in respect of this matter with respect to our reliance on the work done and the financial results certified by the Management

For Pawan Siddharth & Co
Chartered Accountants



CA Pawan Kumar Jain
(Partner)
M. No. 070207
FRN-119243W
UDIN: 25070207BMHVKN3937



Date: 27-05-2025

Place : Surat



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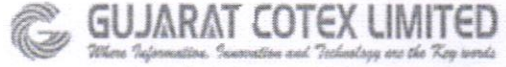
Details of Outstanding Qualified Borrowings as on 31st March 2025

Sr. No.	Particulars	Amount (in Crores)
1	Outstanding Qualified Borrowings at the start of the financial year	2.05
2	Outstanding Qualified Borrowings at the end of the financial year	3.31
3	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in	N.A.
4	Incremental borrowing done during the year (qualified borrowing)	1.26
5	Borrowings by way of issuance of debt securities during the year	NIL

For Gujarat Cotex Limited

S. J. Parekh

Shaileshkumar Jayantkumar Parekh
Managing Director
(DIN: 01246270)



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Corporate Identity Number : L46635DN1996PLC000116

Date: 27/05/2025

To

BSE Limited

P, J. Towers, Dalal Street,

Mumbai 400001

**Sub.: Declaration Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations,
2015**

Ref.: Scrip Code: 514386 (BSE), Symbol: GUJCOTEX (BSE)

Pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that M/s. Pawan Siddharth & Co., Chartered Accountants, Statutory auditors of the Company have issued an unmodified Audit Report on the Standalone Audited Financial Results for the quarter and year ended March 31, 2025.

Kindly take the same on record.

Thanking you

For Gujarat Cotex Limited

SJParekh

Shaileshkumar Jayantkumar Parekh

Managing Director

(DIN: 01246270)