GAUTAM EXIM LIMITED

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, Near Fatehnagar Way Bridge, Dhuni, Fatehnagar - 313205, Distt. – Udaipur, Rajasthan, India **Mob.:** 91-9887003544

Date: 14.11.2026

To,
The Manager
Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001

SYMBOL: GEL
ISIN: INE721X01023
SCRIP CODE: 540613

Subject: **Submission of Standalone Unaudited Financial Results along with Limited Review Report for the Half Year ended September 30, 2026.**

Dear Sir,

Pursuant to Regulations 30 and 33 of the SEBI (LODR) Regulations, 2015, we submit the Unaudited Standalone Financial Results for the **half year** ended **September 30, 2026**, approved by the Board today, along with the Limited Review Report from statutory auditors M/s SASA & Assocaites, Indore, MP are enclosed as applicable.

The Board Meeting commenced at 12:30 P.M. and concluded at 02:45 P.M.

Kindly acknowledge the receipt of the same.

Thanking you,
Yours faithfully,
For Gautam Exim Limited

For - Gautam Exim Limited
Rajkumar Agrawal
Director

Rajkumar Agrawal
Director
DIN: 11129059

SASA& ASSOCIATES

Chartered Accountants

112 Sapna Chamber, behind hotel
shreemaya,nearmadhumillan
square,Indore M.P 452001
Ph.9753482400
e-mail: cavkgoyal200@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

To,
The Board of Directors,
Gautam Exim Limited
(CIN: L51100GJ2005PLC046562)
Vapi, Gujarat

1. Introduction

We have reviewed the accompanying statement of unaudited standalone financial results of **Gautam Exim Limited** ("the Company") for the half year ended **September 30, 2026** ("the Statement"), 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. Management Responsibility

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 and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. Scope of Review

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 (ICAI). 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. Adjustments for Corporate Actions (Bonus Issue & Share Split)

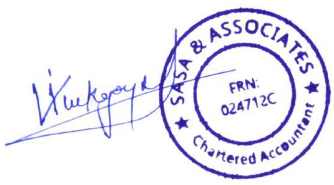
We draw attention to the impact of the corporate actions completed by the Company during the preceding periods of the financial year:

- Bonus Issue: Pursuant to the approval of shareholders and the allotment on June 11, 2026 (Record Date: June 10, 2026), the Company issued 1,84,86,000 fully paid-up Bonus Equity Shares of ₹5/- each in the proportion of 3:1 (3 new equity shares for every 1 existing equity share held).
- Consequent to the above capitalization of reserves, the total paid-up equity share capital of the Company increased from 61,62,000 equity shares to 2,46,48,000 equity shares of face value of ₹5/- each.
- In accordance with Ind AS 33 (Earnings Per Share), the weighted average number of equity shares and basic/diluted earnings per share (EPS) figures for the comparative prior periods presented in the Statement have been retrospectively adjusted to reflect the effect of the said 3:1 bonus issue.

5. Conclusion

Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards 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.

For M/s SASA & Associates
Practicing Chartered Accountants



(CA VIVEK GOYAL)
Partner
MNo.: 452970
Place: Vapi
Date: November 14, 2026
Udin: 26452970IQGDTX5691

GAUTAM EXIM LIMITED CIN: L51100GJ2005PLC046562

Redg. OfficePlot No. 29, Pavitra, Second Floor, Chharwada Road, Opp. Sargam Society, GIDC., Vapi-396 195, Gujarat, India
Tel/Fax : 91-260-2432998, 2430106 Mob.: 91-9512701950 Email : info@gautamexim.com / grrpl1850@gmail.com
Corporate office :Ward No. 11, Near Fatehnagar Way Bridge, Dhuni, Fatehnagar - 313205, Distt. – Udaipur, Rajasthan, India Mob.: 91-9887003544

Statement of Assets and Liabilities as at 30th September ,2026		
Particulars	For the half year ended 30.09.2026 Amount(₹ in lakhs) Unaudited	For the year ended 31.03.2026 Amount(₹ in lakhs) Audited
I .EQUITY AND LIABILITIES		
1.Shareholders' funds		
(a) Share Capital	1232.40	308.10
(b) Reserves and Surplus	122.38	1044.70
(c) Money received against share warrants		0.00
Total Shareholder's Funds	1354.78	1352.80
2. Share Application Money pending Allotment		
3. Non Current Liabilities		
(a) Long-term borrowings	14.48	14.48
(b) Deferred tax liabilities (Net)	0.00	0.00
(c) Long-term Provisions	0.00	0.00
(d) Other Long-term Liabilities	0.00	0.00
Total Non Current Liabilities	14.48	14.48
4. Current Liabilities		
(a)Short-term borrowings	0.00	0.00
(b)Trade payables		
(i) Total outstanding dues of micro and small enterprise	0.00	0.00
(ii) Total outstanding dues of creditors other than micro and small enterprise	394.67	14.89
(c)Other current liabilities	3.22	5.66
(d) Short-term provisions	0.69	7.82
Total Current Liabilities	398.58	28.37
Total Equity and Liabilities	1767.84	1395.65
II .ASSETS		
1. Non Current Assets		
(a)Fixed assets		
I Tangible assets	0.59	1.34
ii Intangible assets	0.00	0.00
iii Capital Work in Progress	0.00	0.00
iv Intangible Assets Under Development	0.00	0.00
(b) Non Current Investments	0.00	0.00
(c) Deferred Tax Assets(Net)	5.12	5.12
(d) Long Term Loans and Advances	0.00	0.00
(e) Other Non Current Assets	0.00	0.00
2. Current Assets		
(a) Current Investment	0	0.00
(b) Inventories	0	0.00
(c) Trade Receivables	416.46	30.01
(d) Cash and Bank Balance	7.21	10.94
(e) Short Term Loans and Advances	1336.31	1343.64
(f) Other Current Assets	2.15	4.60
TOTAL ASSETS	1767.84	1395.65

Contingent liability - The contingent liability in respect of GST order under dispute before the Hon'ble High court Rs. 123896621

For and on Behalf of Board of
Directors of Gautam Exim Limited

Dated : 10.11.2026
Place: Vapi

RajKumar Agrawal
Managing Director DIN:11129059

GAUTAM EXIM LIMITED
CIN: L51100GJ2005PLC046562

Redg. OfficePlot No. 29, Pavitra, Second Floor, Chharwada Road, Opp. Sargam Society, GIDC., Vapi-396 195, Gujarat, India. Tel/Fax : 91-260-2432998, 2430106 Mob.: 91-9512701950 Email : info@gautamexim.com / grrpl1850@gmail.com Corporate office :Ward No. 11, Near Fatehnagar Way Bridge, Dhuni, Fatehnagar - 313205, Distt. – Udaipur, Rajasthan, India Mob.: 91-9887003544

Statement of Unaudited Financial Results for half year ended 30th September ,2026

Particulars	For the half year ended Amount(₹ in lakhs)			For the year ended 31.03.2026 Amount(₹ in lakhs) Audited FY 2025-26
	30.09.2026 Unaudited CY HY 1	31.03.2026 Unaudited LY HY 2	30.09.2025 Unaudited LY HY 1	
I. Revenue from operations	1627.43	1095.26	1785.65	2880.91
II. Other income	0	0.19	0	0.19
Total Revenue(I+II)	**1627.43**	**1095.45**	**1785.65**	**2881.1**
EXPENSES:				
Cost of materials consumed & purchase of stock in trade	0	0	0	0
Purchase of stock in trade	1586.88	1043.32	1742.98	2786.3
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	0	0	0	0
Employee benefits expense	4.91	5.34	2.33	7.67
Finance costs	3.88	13.47	32.23	45.7
Depreciation and amortization expense	0.18	0.34	0.03	0.37
Other expenses	28.9	5.65	5.46	11.11
Total expenses	**1624.75**	**1068.12**	**1783.03**	**2851.15**
Profit/(Loss) before exceptional and extraordinary items and tax	2.68	27.33	2.62	29.95
Exceptional items	0	0	0	0
Profit/(loss) before extraordinary items and tax	2.68	27.33	2.62	29.95
Extraordinary items	0	0	0	0
Profit/(loss) Before tax	2.68	27.33	2.62	29.95
Tax Expenses:				
(a) Current Tax	0.69	7.11	0.71	7.82
(b) Deferred Tax	0	-0.027	0	-0.027
Total Tax Expenses	**0.69**	**7.083**	**0.71**	**7.793**
Net Profit/(loss) for the period from Continuing operations	**1.99**	**20.247**	**1.91**	**22.157**
Net Profit/(loss) for the period from discontinuing operations	0	0	0	0
Net Profit/(loss) for the period	**1.99**	**20.247**	**1.91**	**22.157**
Details of Equity Share capital				
Paid up share capital	1232.4	308.1	308.1	308.1
Face value of equity share capital	5	10	10	10
Reserves excluding Revaluation Reserve	122.38	20.26	1024.44	1044.7
(a) Earnings per share (before Extraordinary items)				
i) Basic	0.01	0.66	0.06	0.72
ii) Diluted	0.01	0.66	0.06	0.72
(b) Earnings per share (after Extraordinary items)				
i) Basic	0.01	0.66	0.06	0.72
ii) Diluted	0.01	0.66	0.06	0.72

Notes

1 The above financial results of the company for the six month ended 30 Sept 2026 as reviewed by the Audit committee and approved by Board of Directors at their meeting held on November 14, 2026

2 The above results have been subjected to a "Limited Review" by the Statutory Auditors of the Company

3 The Company is engaged in a business of imports and Traders of Waste Paper and chemicals

4 Previous period/year figures have been re-grouped or re-calssified where considered necessary to confirm to current period classification

For- Gautam Exim Limited

For and on Behalf of Board of Directors of

Director

Dated : 10.11.2026
Place: Vapi

RajKumar Agrawal
Managing Director
DIN:11129059

GAUTAM EXIM LIMITED
CIN: L51100GJ2005PLC046562

Redg. OfficePlot No. 29, Pavitra, Second Floor, Chharwada Road, Opp. Sargam Society, GIDC., Vapi-396 195, Gujarat, India. Tel/Fax : 91-260-2432998, 2430106 Mob.: 91-9512701950 Email : info@gautamexim.com / grrpl1850@gmail.com 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 ,2026

Particulars		For the half year ended 30.09.2025 Amount(₹ in lakhs) **Unaudited**		For the half year ended 30.09.2025 Amount(₹ in lakhs) **Unaudited**	
A. Cash Flows from Operating Activities					
Net Profit before tax and extraordinary items		2.68		2.63	
Adjustments for non-cash and non-operating items:					
Add:					
Depreciation & Amortization	0.18		0.03		
Provision for Doubtful Debts / Bad Debts	0		0		
Unrealized foreign exchange loss	0		0		
Interest expense	3.88		30.82		
		4.06		30.85	
Less:					
Interest income	0		0		
Dividend income	0		0		
Unrealized foreign exchange gain	0		0		
	0	0		0	
Operating profit before working capital changes		6.74		33.48	
Adjustments for changes in working capital:					
(Increase)/Decrease in Trade Receivables		-386.48		23.4	
(Increase)/Decrease in Inventories		0		0	
(Increase)/Decrease inLoans and advances		7.34		-45.19	
(Increase)/Decrease in Other Current Assets		2.45		-2.7	
Increase/(Decrease) in Trade Payables		380.35		-17.3	
Increase/(Decrease) in Other Current Liabilities and provisions		-9.56		-0.05	
		-5.9		**-41.84**	
Cash generated from operations		0.84		-8.36	
Income taxes paid (net)		0.69		0.71	
Net Cash from Operating Activities (A)		0.15		-9.07	
B. Cash Flows from Investing Activities					
Proceeds from sale of fixed assets		0		0	
Interest received		0		0	
Dividend received		0		0	
Purchase of fixed assets / capital expenditure		0		0.76	
gain on assets and other proceeds		0		0	
Net Cash used in Investing Activities (B)		0		-0.76	
C. Cash Flows from Financing Activities					
Proceeds from borrowings / loans		0		68	
Repayment of borrowings / loans		0		24.7	
Payment of lease liabilities		0		0	
Dividend paid		0		0	
Interest paid		3.88		30.82	
Net Cash used in Financing Activities (C)		-3.88		12.48	
D. Net Increase/(Decrease) in Cash and Cash Equivalents					
Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)		-3.73		2.65	
Cash and Cash Equivalents at the beginning of the period		10.94		4.66	
Cash and Cash Equivalents at the end of the period		**7.21**		**7.31**	

For and on behalf of Gautam Exim Limited

Director

Dated : 10.11.2026
Place: Vapi

RajKumar Agrawal
Managing Director
DIN:11129059