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)

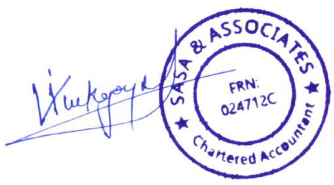
We draw attention to the impact of the corporate actions completed by the Company during the preceding periods of the financial year:

- 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

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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

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

Dated : 10.11.2026
Place: Vapi

RajKumar Agrawal
Managing Director DIN:11129059