



# GAUTAM EXIM LIMITED

**Registered and Admin Office :**

Plot 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  
CIN : L51100GJ2005PLC046562  
GSTIN : 24AACCG7701P1ZF

**Mumbai Branch:**

K.K. Chambers, Ground Floor, Room No. 2, P.T. Road,  
Behind ICICI Bank, Fort, Mumbai - 400 001. INDIA  
Tel/Fax : 91-22-2203 0080, 8850772278  
Email : info@gautamexim.com / grrpl1850@gmail.com  
Web.: www.gautamexim.com

Dated: November14, 2024

To,  
Bombay Stock Exchange Limited  
P.J. Towers,  
Dalal Street,  
Mumbai – 400 001 Maharashtra

Scrip Code – 540613

Sub. : Outcome of the Board Meeting held on 14<sup>th</sup>November, 2024;

Dear Sir/Madam,

This is to inform you the Board of Directors of Gautam Exim Limited (the "Company") has at its meeting held today through video conferencing "VC"/ other Audio Visual Means "OAVM" commenced at 03:30 p.m.and concluded at 04:30 p.m.;

1. Consider and approved the standalone unaudited financial results / Accounts of the Company for the Half year ended on September 30, 2024, along with the Limited Review Report.

Kindly acknowledge this and update in your records.

Thanking You,

Yours faithfully,

For GAUTAM EXIM LIMITED

Balasubramanian Raman

Managing Director

DIN: 00410443

Encl: As above





# **B.A.DESAI & ASSOCIATES**

*Chartered Accountants*

**Independent Auditor's Review report on Half yearly and Year to Date Unaudited Standalone Financial Results of GAUTAM EXIM LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended**

To

The Board of Directors of  
**GAUTAM EXIM LIMITED**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of the **GAUTAM EXIM LIMITED** (the "Company") for the half year ended **30<sup>th</sup> September, 2024** attached the year to date results for the period from **01<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024** attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 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 there under 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.

**UDIN : 24046220BKACPE5690**





# **B.A.DESAI & ASSOCIATES**

*Chartered Accountants*

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 there under 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 Obligation and Disclosure Requirement) Regulation 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 : 24046220BKACPE5690**



**Date: 14<sup>th</sup> November, 2024  
Place: Vapi**



# GAUTAM EXIM LIMITED

CIN : L51100GJ2005PLC046562

Redg. Office : PLOT NO. 29, PAVITRA, 2ND FLOOR, OPP. SARGAM SOCIETY, CHARWADA ROAD, G.I. D.C.,  
VAPI-396195 GUJARAT INDIA

Contact No. 9824101950 / Fax No. 2431988 E-mail : grrp11850@gmail.com, Website : gautamexim.com

## STATEMENT OF UN AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30-09-2024

(Rs. in Lakhs, except per share data)

Sr. No.	Particular	Half Year Ended			For the Year Ended 31.03.2024 Audited FY 2023-24
		30/09/2024 Unaudited CY H1	31/03/2024 Audited LY H2	30/09/2023 Unaudited LY H1	
1	<b>Income from Operation</b>				
	(a) Net Sales / Income from Operations	2073.02	6360.06	10402.73	16762.79
	(b) Other Operating Income	35.24	34.97	57.69	92.66
	<b>Total Income from Operations</b>	<b>2108.26</b>	<b>6395.03</b>	<b>10460.42</b>	<b>16855.45</b>
2	<b>Expenses</b>				
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00
	(b) Purchase of stock in Trade	2042.69	6306.03	10347.23	16653.26
	(c) Change in inventories of finished goods, work-in-progress and stock in trade	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	17.48	24.91	21.91	46.82
	(e) Finance costs	22.07	42.77	40.80	83.57
	(f) Depreciation and amortisation expense	1.34	2.52	2.85	5.37
	(g) Other Expenses	19.59	20.41	25.04	45.45
	<b>Total Expenses</b>	<b>2103.17</b>	<b>6396.64</b>	<b>10437.83</b>	<b>16834.47</b>
3	<b>Profit / (Loss) from operations before exceptional and extraordinary items and tax</b>	<b>5.09</b>	<b>-1.61</b>	<b>22.59</b>	<b>20.98</b>
4	Exceptional Items	0.00	0	0.00	0.00
5	<b>Profit / (Loss) before extraordinary items and tax</b>	<b>5.09</b>	<b>-1.61</b>	<b>22.59</b>	<b>20.98</b>
6	Extraordinary items	0.00	0	0.00	0.00
7	<b>Profit/ (Loss) before tax</b>	<b>5.09</b>	<b>-1.61</b>	<b>22.59</b>	<b>20.98</b>
8	Tax Expenses				
	(a) Current tax (Net)	0.80	0.57	6.10	6.67
	(b) Deferred tax	0.00	-0.63	0.00	-0.63
	<b>Total Tax Expenses</b>	<b>0.80</b>	<b>-0.06</b>	<b>6.10</b>	<b>6.04</b>
9	<b>Net Profit / (Loss) for the period from Continuing Operation</b>	<b>4.29</b>	<b>-1.55</b>	<b>16.49</b>	<b>14.94</b>
10	<b>Net Profit / (Loss) for the period from discontinuing Operation</b>	0.00	0.00	0.00	0.00
11	<b>Net profit/(Loss) for the period</b>	<b>4.29</b>	<b>-1.55</b>	<b>16.49</b>	<b>14.94</b>
12	<b>Details of Equity Share capital</b>				
	Paid-Up Share Capital	308.10	308.10	308.10	308.10
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00
13	<b>Reserves Excluding Revaluation reserve</b>		<b>-1.55</b>	<b>1007.98</b>	<b>1006.43</b>





14	<b>(a) Earnings per shares (Before extraordinary items)</b>				
	(i) Basic	0.14	-0.05	0.54	0.48
	(ii) Diluted	0.14	-0.05	0.54	0.48
	<b>(b) Earnings per Share (after extraordinary items)</b>				
	(i) Basic	0.14	-0.05	0.54	0.48
	(ii) Diluted	0.14	-0.05	0.54	0.48

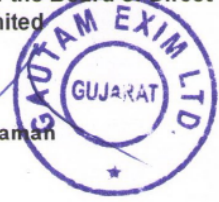
**Notes**

- 1 The above financial results of the company for the six month ended Sept. 30, 2024 as reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2024.
- 2 The above results have been subjected to a "Limited Review" by the Statutory Auditors of the Company.
- 3 The Company is engaged in the business of imports and Traders of Waste paper & Chemicals.
- 4 Previous period / year figures have been re-grouped / re-classified where consider necessary to confirm to current period classification.

Dated : 14/11/2024  
Place : Vapi

For and on behalf of the Board of Directors  
of Gautam Exim Limited

  
Balasubramanian Raman  
Managing Director  
DIN : 00410443



# GAUTAM EXIM LIMITED

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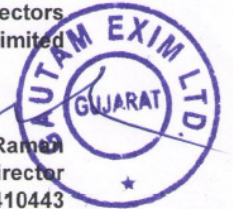
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VAPI - 396195 GUJARAT INDIA

## STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2024

Sr. No.	Particulars	(Rs. In Lakhs)	
		Half year Ended 30-09-2024 Unaudited	Year Ended 31-03-2024 Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholder's Funds</b>		
	(a) Share Capital	308.10	308.10
	(b) Reserve and Surplus	1010.73	1006.43
	(c) Money Received against share warrants	0.00	0.00
	<b>Total Shareholder's Funds</b>	<b>1318.83</b>	<b>1314.53</b>
2	<b>Share application Money pending allotment</b>	0.00	0.00
3	<b>Non - Current Liabilities</b>		
	(a) Long-term borrowings	654.54	730.73
	(b) Deferred tax liabilities (Net)	0.00	0.00
	(c) Other Long term liabilities	0.00	0.00
	(d) Long term provisions	0.00	0.00
	<b>Total Non-Current Liabilities</b>	<b>654.54</b>	<b>730.73</b>
4	<b>Current Liabilities</b>		
	(a) Short-term borrowings	0.00	255.89
	(b) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	55.33	109.78
	(c) Other Current Liabilities	22.92	55.88
	(d) Short-term provisions	0.80	9.77
	<b>Sub-total Current Liabilities</b>	<b>79.05</b>	<b>431.32</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2052.42</b>	<b>2476.58</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
	(a) Fixed Assets		
	(I) Tangible Assets	3.45	17.12
	(II) Intangible Assets	0.00	0.00
	(III) Capital work-in-process	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)	5.09	5.09
	(d) Long term loans and advances	1.55	2.54
	(e) Other non-current assets	0.00	0.00
2	<b>Current Assets</b>		
	(a) Current Investment	0.00	0.00
	(b) Inventories	0.00	0.00
	(c) Trade Receivables	1403.99	1741.01
	(d) Cash and bank balance	36.59	108.48
	(e) Bank Balance other than Cash and Cash equivalents	0.00	0.00
	(f) Short-term loan and advances	571.64	570.15
	(g) Other Current assets	30.11	32.19
	<b>TOTAL ASSETS</b>	<b>2052.42</b>	<b>2476.58</b>

For and on behalf of the Board of Directors  
of Gautam Exim Limited

Balasubramanian Ramani  
Managing Director  
DIN : 00410443



Dated : 14th November, 2024  
Place : Vapi



## GAUTAM EXIM LIMITED

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### Unaudited Cash Flow Statement as on 30th September, 2024

	PARTICULARS	For the Half Year ended on 30/09/2024 (Amount in Lakhs₹)	For the Year ended on 31/03/2024 (Amount in Lakhs₹)
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit/(Loss) before tax	5.09	20.98
	<b>Adjustments:</b>		
	Depreciation and Amortization Expenses	1.34	5.37
	Interest Expenses	20.62	67.84
	Interest Income	(17.00)	(73.00)
	Loss on Sale of Fixed Assets and other	-	-
	Other Adjustment for non-cash Item -Deferred tax	-	1.16
	<b>Operating Profit / (Loss) before working capital changes</b>	<b>10.05</b>	<b>22.35</b>
	<b>Movements in working capital:</b>		
	(Increase)/decrease in Inventories	-	-
	(Increase)/decrease in Trade Receivables	337.02	251.49
	(Increase)/decrease in Loans & Advances	(0.49)	66.09
	(Increase)/decrease in Other Current Assets	2.08	28.31
	Increase/(decrease) in Trade Payables	(54.45)	(211.41)
	Increase/(decrease) in Current Liabilities and provision	(41.94)	(50.93)
	<b>Cash generated from/(used in) operations</b>	<b>252.27</b>	<b>105.90</b>
	Less: Income Tax Paid	(0.80)	(6.67)
	<b>Net Cash flow from/(used in) Operating Activities</b>	<b>251.47</b>	<b>99.23</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Interest Income	17.00	73.00
	Sale/Discard assets	12.33	-
	Purchase of Fixed Assets, including intangible assets, capital work-in-progress		(0.85)
	<b>Net Cash flow from/(used in) Investing Activities</b>	<b>29.33</b>	<b>72.15</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from issue of equity shares	-	-
	Increase in Security Premium reserve	-	-
	Proceeds from / (Repayment of) Long Term borrowings	(76.18)	66.45
	Proceeds from Short-term borrowings	(255.89)	(516.55)
	Interest Expenses	(20.62)	(67.84)
	Dividend paid		-
	Dividend Distribution Tax		-
	<b>Net Cash flow from/(used in) Financing Activities</b>	<b>(352.69)</b>	<b>(517.94)</b>
	Net Increase/(Decrease) in Cash & Cash Equivalents	(71.89)	(346.56)
	Cash & Cash Equivalents as at beginning of the year	108.48	455.04
	Cash & Cash Equivalents as at end of the year	36.59	108.48
		(0.00)	

For and on behalf of the Board of Directors  
of Gautam Exim Limited

Dated : 14/11/2024  
Place : Vapi

  
  
 Balasubramanian Ramen  
 Managing Director  
 DIN : 00410443