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: May 28, 2022

To,

Bombay Stock Exchange Limited

P.J. Towers,

Dalal Street,

Mumbai – 400 001 Maharashtra

Scrip Code – 540613

Sub.: Audited Standalone Financial Results for the half year and year ended March 31, 2022;

Dear Sir,

We wish to inform you that the Board of the Company at its meeting held today, commenced at 12.00 noon and concluded at 03.15 p.m. has approved the Audited Standalone financial results of the Company for the half year and year ended on March 31, 2022.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to enclose herewith Audited Financial Results along with Auditors' Report of the Company for the half year and year ended on March 31, 2022 which has been approved and taken on record at the meeting.

Kindly take the same on your record and acknowledge.

Thanking you,

Yours faithfully,

For GAUTAM EXIM LIMITED

GAUTAM EXIM LTD. GUJARAT

Balasubramanian Raman*
Managing Director
DIN: 00410443

Encl: As above

Chetan D. Khakhkhar
B. Com, FCA, DISA (ICAI)
Chartered Accountant

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
GAUTAM EXIM LIMITED
VAPI

Report on the audit of the Standalone Financial Statements

Opinion
We have audited the accompanying Standalone Financial Results of GAUTAM EXIM LIMITED ("the Company"), for the half year ended 31st March, 2022 and the year to date results for the period from 01st April, 2021 to 31st March, 2022, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

(a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the half year ended 31st March, 2022 as well as the year to date results for the period from 01st April, 2021 to 31st March, 2022.

Basis for Opinion
We conducted our audit in accordance with standards on Auditing specified under Section 143(10) of the Companies Act, 2013.

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone Financial Results
The Statement has been prepared on the basis of the standalone annual financial statement. The Company's Board of Directors are responsible for the preparation of the financial statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued

there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for explaining our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Chetan D. Khakhkhar
B. Com, FCA, DISA (ICAI)
Chartered Accountant

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter
The Statement includes the financial results for the half year ended 31st March, 2022, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the first half of the current financial year, which were subject to limited review by us.

As per our report of even date
For C D KHAKHAR & CO.,
Chartered Accountants
ICAI FRN: 141767W

C. D. KHAKHKHAR & CO. M. No.: 122647 FRN: 141767W VAPI CHARTERED ACCOUNTANTS

CA CHETAN D KHAKHAR
Proprietor
Memb. No. : 122647
UDIN: 22122647AJULEX3589

Place: Vapi
Date: 28/05/2022

GAUTAM EXIM LIMITED

CIN : L51100GJ2005PLC046562
Redg. Office : C7/57 59 MIRGASIR COMPLEXOPP ADVANCE COMPLEX N H NO 8 GIDC VAPI GJ 396195 IN
Contact No. 9824101950 Fax No. 2431988 E-mail : grrpl1850@gmail.com, Website : gautamexim.com

Statement of Audited Financial Results for the Half Year Ended and Year ended 31st March 2022

(Rs. In Lacs)

	Particulars	Half Year Ended	Preceeding Half year ended	Corresponding half year ended in the previous year	Year to date figure for corresponding period ended	Year to date figure for corresponding period ended
		31/03/2022 Audited	30/09/2021 Unaudited	31/03/2021 Audited	31/03/2022 Audited	31/03/2021 Audited
1	**Income from Operation**					
	(a) Net Sales / Income from Operations	15207.96	22556.69	14386.30	37764.65	24765.74
	(b) Other Operating Income	113.96	74.37	184.39	188.33	281.07
	Total Income from Operations	15321.92	22631.06	14570.69	37952.98	25046.81
	Expenses					
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock in Trade	15116.96	22379.75	14291.63	37496.71	24544.83
	(c) Change in inventories of finished goods, work-in-progress and stock in trade	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	35.29	32.29	37.96	67.58	70.24
	(e) Finance costs	82.36	109.25	152.47	191.61	272.00
	(f) Depreciation and amortisation expense	2.86	2.78	4.42	5.64	7.93
	(g) Other Expenses	12.69	42.05	25.97	54.74	65.21
	Total Expenses	15250.16	22566.12	14512.45	37816.28	24960.21
3	**Profit / (Loss) from operations before exceptional and extraordinary items and tax**	**71.76**	**64.94**	**58.24**	**136.70**	**86.60**
4	Exceptional Items	0	0.00	0.00	0.00	0.00
	Profit / (Loss) before extraordinary items and tax	**71.76**	**64.94**	**58.24**	**136.70**	**86.60**
6	Extraordinary items	0	0.00	0.00	0.00	0.00
7	**Profit/ (Loss) before tax**	**71.76**	**64.94**	**58.24**	**136.70**	**86.60**
8	Tax Expenses					
	(a) Current tax (Net)	17.11	20.00	14.00	37.11	21.70
	(b) Deferred tax	-0.48	0.00	-0.97	-0.48	-0.97
	Total Tax Expenses	**16.63**	**20.00**	**13.03**	**36.63**	**20.73**
9	**Net Profit / (Loss) for the period from Continuing Operation**	**55.13**	**44.94**	**45.21**	**100.07**	**65.87**
10	**Net Profit / (Loss) for the period from discontinuing Operation**	**0.00**	0.00	0.00	0.00	0.00
11	**Net profit/(Loss) for the period**	**55.13**	**44.94**	**45.21**	**100.07**	**65.87**
12	**Details of Equity Share capital**					
	Paid-Up Share Capital	308.10	308.10	308.10	308.10	308.10
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
13	**Reserves Excluding Revaluation reserve**	**55.13**	898.06	45.21	**953.19**	**853.12**

GAUTAM EXIM LTD. GUJARAT

Cont....-2

14	**(a) Earnings per shares (Before extraordinary items)**					
	(i) Basic	1.79	1.46	1.47	3.25	2.14
	(ii) Diluted	1.79	1.46	1.47	3.25	2.14
	(b) Earnings per Share (after extraordinary items)					
	(i) Basic	1.79	1.46	1.47	3.25	2.14
	(ii) Diluted	1.79	1.46	1.47	3.25	2.14

Notes

1 The Audited Financial Results were reviewed by the Audit Committee and approved by Board of Directors at their meeting held on 28th May, 2022 and the statutory Auditor has issued unqualified Report on the same.

2 The Company is engaged in the business of imports and Traders of Waste paper & Chemicals and finished paper hence there is no separate reporting segment.

3 Bill discounting charges paid to bank on bills discounted has been nettted to the extend of Bill discounting charges recovered from customers and shown under "Finance Costs" and previous years figures regrouped accordingly.

4 The Results for the half year ended and year ended 31st March, 2021 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Figures of half year ended 31st March, 2022 are the balancing figure between audited figures in respect of the full financial year 2021-22 and unaudited figures of first half of the relevant financial year.

6 As the out-break continues to evolve, the company will continue to closely monitor any material changes to future economic conditions. Based on the assessment done by the management of the Company, there is no major significant / material impact of COVID-19 on the results for the half and year ended March 31, 2022 and year ended March 31,2021.

7 Previous preiod's/year figures have been re-grouped whenrever necessary to correspond with the current perio's/year figures.

For and on behlaf of the Board of Dire
of Gautam Exim Limited

GAUTAM EXIM LTD. GUJARAT

Balasubramanian Raman
Managing Director
DIN : 00410443

Dated : 28/05/2022
Place : Vapi

GAUTAM EXIM LIMITED

CIN : L51100GJ2005PLC046562

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

Sr. No.	Particulars	As at 31/03/2022 Audited	As at 31/03/2021 Audited
A	**EQUITY AND LIABILITIES**		
1	**Shareholder's Funds**		
	(a) Share Capital	308.10	308.10
	(b) Reserve and Surplus	953.19	853.12
	(c) Money Received agaist share warrants	0.00	0.00
	Total Shareholder's Funds	**1261.29**	**1161.22**
2	**Share application Money pending allotment**	0.00	0.00
3	**Non - Current Liabilities**		
	(a) Long-term borrowings	627.52	589.42
	(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
	Total Non-Current Liabilities	**627.52**	**589.42**
4	**Current Liabilities**		
	(a) Short-term borrowings	1205.46	1656.79
	(b) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprise	0.00	0.00
	(ii) Total outstanding dues of creditors other than micro enterprises	496.86	2517.42
(c)	Other Current Liabilities	268.82	267.49
(d)	Short-term provisions	40.14	29.00
	Sub-total Current Liabilites	**2011.28**	**4470.70**
	TOTAL EQUITY AND LIABILITIES	**3900.09**	**6221.34**
B	**ASSETS**		
1	**Non-Current Assets**		
	(a) Fixed Assets		
	(I) Tangible Assets	26.29	31.08
	(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)	3.83	0.84
	(d) Long term loans and advances	2.55	2.55
	(e) Other non-current assets	0.00	0.00
2	**Current Assets**		
	(a) Current Investment	0.00	0.00
	(b) Inventories	0.00	0.00
	(c) Trade Receivables	2625.28	4831.91
	(d) Cash and bank balance	536.42	391.41
	(e) Bank Balance other than Cash and Cash equivalents	0.00	0.00
	(f) Short-term loan and advances	642.19	892.65
	(g) Other Current assets	63.53	70.90
	TOTAL ASSETS	**3900.09**	**6221.34**

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

GAUTAM EXIM LTD. GUJARAT

Balasubramanian Raman
Managing Director
DIN : 00410443

GAUTAM EXIM LIMITED

CIN : L51100GJ2005PLC046562
Redg. Office : C7/57 59 MIRGASIR COMPLEXOPP ADVANCE COMPLEX N H NO 8
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Cash Flow for the period ended March 31, 2022

	PARTICULARS		Year ended 31st March, 2022 (Rs.)	Year ended 31st March, 2021 (Rs.)
A	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Net Profit/(Loss) before tax		**1,36,70,414**	**86,59,963**
	Adjustments:			
	Depreciation and Amortization Expenses		5,63,469	7,92,496
	Interest Expenses		1,46,00,831	2,24,43,552
	Interest Income		(1,87,36,059)	(2,34,31,041)
	Other Adjustment for non-cash Item (Deff. Tax-IPO)		(2,51,383)	-
	Operating Profit / (Loss) before working capital changes		**98,47,272**	**84,64,970**
	Movements in working capital:			
	(Increase)/decrease in Inventories		-	-
	(Increase)/decrease in Trade Receivables		22,06,62,518	(1,01,58,256)
	(Increase)/decrease in Loans & Advances		2,50,46,432	(4,75,73,805)
	(Increase)/decrease in Other Current Assets		7,37,300	(1,59,583)
	Increase/(decrease) in Trade Payables		(20,20,56,402)	6,28,16,236
	Increase/(decrease) in Current Liabilities and Provisions		12,46,434	1,72,84,937
	Cash generated from/(used in) operations		**5,54,83,554**	**3,06,74,499**
	Less : Income Tax		(37,10,963)	(21,69,669)
	Wealth tax paid		-	-
	Net Cash flow from/(used in) Operating Activities	**(A)**	**5,17,72,591**	**2,85,04,830**
B	**CASH FLOW FROM INVESTING ACTIVITIES**			
	Interest Income		1,87,36,059	2,34,31,041
	Purchase of Fixed Assets, including intangible assets, capital work-in-progress		(85,000)	(55,999)
	Decrease in investments			
	Net Cash flow from/(used in) Investing Activities	**(B)**	**1,86,51,059**	**2,33,75,042**
C	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Proceeds from issue of equity shares		-	-
	Increase in Security Premium reserve		-	-
	Proceeds from / (Repayment of) Long Term borrowings		38,10,255	1,35,25,840
	Proceeds from / (Repayment of) Short-term borrowings		(4,51,32,655)	(9,47,45,874)
	Interest Expenses		(1,46,00,831)	(2,24,43,552)
	Dividend paid		-	-
	Dividend Distribution Tax		-	-
	Net Cash flow from/(used in) Financing Activities	**(C)**	**(5,59,23,231)**	**(10,36,63,586)**
	Net Increase/(Decrease) in Cash & Cash Equivalents	**(A+B+C)**	**1,45,00,420**	**(5,17,83,714)**
	Cash & Cash Equivalents as at beginning of the year		**3,91,41,499**	**9,09,25,213**
	Cash & Cash Equivalents as at end of the year		**5,36,41,918**	**3,91,41,499**
	Summary of Cash and cash equivalents as at the end of the year			
	Cash on Hand		13,876	13,470
	Balance with Banks			
	- In Current Accounts / FD etc.		5,36,28,042	3,91,28,029
			5,36,41,918	**3,91,41,499**

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

GAUTAM EXIM LTD. GUJARAT

Dated : 28/05/2022
Place : Vapi

Balasubramanian Raman
Managing Director
DIN : 00410443

GAUTAM EXIM LIMITED

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Email : info@gautamexim.com / grrpl1850@gmail.com
Web.: www.gautamexim.com

Dated: May 28, 2022

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

Ref : Scrip Code – 540613

Sub. : Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In Compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that C D KHAKHAR & CO., Chartered Accountants (Firm Reg. No. 141767W), Vapi, Statutory Auditor of the Company, have issued an Audit Report with unmodified opinion on Audited financial Results of the Company for the half year and year ended on 31st March, 2022.

Kindly acknowledge this and update in your records.

Thanking You,

Yours faithfully,

For GAUTAM EXIM LIMITED

GAUTAM EXIM LTD. GUJARAT

Balasubramanian Raman
CFO/Managing Director
DIN: 00410443