

GAUTAM EXIM LIMITED
Balance Sheet as on 30th Sept 2025

Particulars		Note No.	As At 30th Sept 2025 (RS.)	As At 31st March 2025 (RS.)
I.	EQUITY AND LIABILITIES			
1	Shareholders' funds			
(a)	Share capital	2	3,08,10,000	3,08,10,000
(b)	Reserves and surplus	3	10,24,43,880	10,22,52,344
(c)	Total		13,32,53,880	13,30,62,344
2	Non-current liabilities			
(a)	Long-term borrowings	4	79,34,130	35,97,564
(b)	Deferred tax liabilities (Net)		-	-
(c)	Long-term Provisions			
(d)	Other Long-term Liabilities			
(e)	Total		79,34,130	35,97,564
3	Current liabilities			
(a)	Short-term borrowings	5	-	-
(b)	Trade payables	6	15,51,990	32,84,122
(c)	Other current liabilities	7	3,40,480	4,56,692
(d)	Short-term provisions	8	3,80,460	2,69,000
	Total		22,72,930	40,09,814
	TOTAL		14,34,60,940	14,06,69,722
II.	ASSETS			
1	Non-current assets			
(a)	Fixed assets	9		
(i)	Tangible assets		-	71,91,319
	Add: Addition During the year		76,600	-
	Less: Accumulated Depreciation		2,920	54,79,516
(ii)	Tangible Assets sales		-	12,32,909
(iii)	Tangible Assets transfer		-	4,78,894
(iv)	Capital Work in Progress		-	-
	Net Block		-	-
(b)	Non Current Investments		-	-
(c)	Long-term loans and advances	10	-	-
(d)	Other Non Current Assets		-	-
	TOTAL		73,680	-
2	Current assets			
(a)	Deferred tax Asset(Net)		5,08,960	5,08,954
(b)	Inventories		-	-
(c)	Trade receivables	11	-	23,40,433
(d)	Cash and Bank Balances	12	7,30,760	4,66,300
(e)	Short-term loans and advances	13	14,11,91,770	13,66,68,914
(f)	Other Current Assets	14	9,55,770	6,85,121
	Total current assets		14,28,78,300	14,01,60,768
3	IPO EXPENSES			
	TOTAL		14,34,60,940	14,06,69,722
	Significant accounting policies	1		



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GAUTAM EXIM PRIVATE LIMITED

Profit & Loss Statement for the period ended 30th Sept 2025

Particulars		Refer Note No.	For the year ended 30th Sept 2025 (RS.)	For the year ended 31st March 2025 (RS.)
I.	Revenue from operations	15	17,85,65,100	35,30,80,527
II.	Other income	16	-	61,35,840
III.	Total Revenue (I + II)		17,85,65,100	35,92,16,367
IV.	Expenses:			
	Cost of materials consumed & purchase of stock in trade			
	Purchase of stock in trade	17	17,42,97,740	34,72,65,373
	work-in-progress and Stock-in-Trade			
	Employee benefits expense	18	2,33,150	36,77,526
	Finance costs	19	32,22,550	40,59,067
	Depreciation and amortization expense	9	2,920	-
	Other expenses	20	5,46,210	26,13,712
	Total expenses		17,83,02,570	35,76,15,678
V.	Profit before tax (VII- VIII)		2,62,530	16,00,688
VI	Exceptional Items			
VII	Extraordinary Items			
VIII	Tax expense:			
	(1) Current tax		71,000	2,69,000
	(2) Deferred tax		-	-
	(3) MAT credit entitlement		-	-
	(4) Tax Adjustment A/c		-	-
IX	Profit (Loss) for the period (XI + XIV)		1,91,530	13,31,688
X	Earnings per equity share:			
	Basic		0.06	0.43
	Diluted		0.06	0.43



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Note 2 SHARE CAPITAL

Share Capital	As at 30th Sept 2025		As at 31st March 2025	
	Number	Amt. Rs.	Number	Amt. Rs.
Authorised				
Equity Shares of Rs.10 each	50,00,000.00	5,00,00,000.00	50,00,000.00	5,00,00,000.00
Issued				
Equity Shares of Rs.10 each	30,81,000.00	3,08,10,000.00	30,81,000.00	3,08,10,000.00
Subscribed & Paid up				
Equity Shares of Rs.10 each fully paid up	30,81,000.00	3,08,10,000.00	30,81,000.00	3,08,10,000.00
Total	30,81,000.00	3,08,10,000.00	30,81,000.00	3,08,10,000.00

Note 2.1 RECONCILIATION OF NUMBER OF SHARES

Particulars	Equity Shares		Equity Shares	
Shares outstanding at the beginning of the year	30,81,000	3,08,10,000.00	30,81,000	3,08,10,000.00
Shares Issued during the year			-	-
Shares bought back during the year				
Shares outstanding at the end of the year	30,81,000	3,08,10,000.00	30,81,000	3,08,10,000.00

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Note 3 RESERVE AND SURPLUS

Particulars	As at 30th Sept 2025 (RS.)	As at 31st March 2025 (RS.)
A. Securities Premium Account		
Opening Balance		
Add : Securities premium credited on Share issue	2,49,30,000	2,49,30,000
Less : Premium Utilised for various reasons		
For Issuing Bonus Shares		
Closing Balance	2,49,30,000	2,49,30,000
B. Surplus		
Opening balance	7,73,22,344	7,57,12,871
(+) Reserve & Surplus current year addition	-	2,77,785
(+) Net Profit/(Net Loss) For the current year	1,91,530	13,31,688
(-) TRS to Share Capital	-	-
(-) Dividend paid A/C.	-	-
(-) Equity Dividend Distribution Tax	-	-
Closing Balance	7,75,13,874	7,73,22,344
Total	10,24,43,874	10,22,52,344

Note 4 LONG TERM BORROWINGS

Particulars	As at 30th Sept 2025 (RS.)	As at 31st March 2025 (RS.)
Secured		
(a) Term loans		
From Bank & Financial Institutions		
- Vehicle Loan		
(Loan obtained from SBI for the Purchase of the Car loan payable in 84 installments of 16064/- starting from 13/03/17 upto 13/02/24)		
Sub-total (a)	-	-
Mrs. Nagalaxmi Balasubramanian (Director)	2,99,900	27,74,000
Mr. Balasubramanian Raman (Director)	69,67,226	8,23,564
Mr. Rajkumar Agarwal	6,67,006	-
Sub-total (b)	79,34,132	35,97,564
Total	79,34,132	35,97,564



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Note 5 **SHORT TERM BORROWINGS**

Particulars	As at 30th Sept 2025 (RS.)	As at 31st March 2025 (RS.)
<u>Secured</u>		
(a) Working Capital Loans	-	-
(b) Buyers' Credit Facilities - Foreign Currency Loan	-	-
Total	-	-

Note 6 **TRADE PAYABLES**

Particulars	As at 30th Sept 2025 (RS.)	As at 31st March 2025 (RS.)
(a) Micro, Small and Medium Enterprise		
(b) Others		
For Goods	15,51,987	32,84,122
Total	15,51,987	32,84,122

Note 7 **OTHER CURRENT LIABILITIES**

Particulars	As at 31st March 2025 (RS.)	As at 31st March 2025 (RS.)
(ii) Statutory Remittance		
Contribution to PF payable	-	43,052
TDS Payable	-	32,300
Ex-Gratia Payable	10,000	-
Salary Payable	25,000	-
Bonus Payable	41,528	41,528
Gratuity	-	63,173
RCM Payable	-	7,200
(iii) Credit Balance of Debtors	1,49,454	1,91,439
(iv) Other Payables (Specify Nature)	-	-
Audit Fees Payable	52,000	27,000
Claim Payable	-	-
Professional Fees Payable	-	6,000
Internal Audit Fees Payable A/C	47,500	30,000
Certification Fees Payable a/c.	15,000	15,000
Office deposit recd - Coimbatore	-	-
GST A/C	-	-
Total	3,40,482	4,56,692



Gautam Exim Ltd.

Note 9

Fixed Assets	Gross Block				Accumulated Depreciation				Balance as at 31st March 2025 (RS.)
	Balance as at 1st April 2025 (RS.)	Additions (RS.)	Disposal / Adjustment (RS.)	Balance as at 30th Sept 2025 (RS.)	Balance as at 1st April 2025 (RS.)	Depreciation charge for the year (RS.)	Amount Charged to Reserves (refer Note below) (RS.)	Deductions/ Adjustments (RS.)	Balance as at 30th Sept 2025 (RS.)
Tangible Assets									
Computer	-	-	-	-	-	-	-	-	-
CC TV CAMERA	-	-	-	-	-	-	-	-	-
Office Equipments	-	-	-	-	-	-	-	-	-
Office premises	-	-	-	-	-	-	-	-	-
Furniture & fixture	-	76,600	-	76,600	-	2,918	-	-	73,682
Vehicle	-	-	-	-	-	-	-	-	-
Mobile	-	-	-	-	-	-	-	-	-
Air Conditioner	-	-	-	-	-	-	-	-	-
Printer	-	-	-	-	-	-	-	-	-
Generator	-	-	-	-	-	-	-	-	-
Total	-	76,600	-	76,600	-	2,918	-	-	73,682
Intangible Assets									
	-	-	-	-	-	-	-	-	-
Total	-	76,600	-	76,600	-	2,918	-	-	73,682



Note 8 SHORT TERM PROVISIONS

Particulars	As at 30th Sept 2025 (RS.)	As at 31st March 2025 (RS.)
Provision for IT for FY 24-25	2,69,000	2,69,000
Provision for IT for FY 25-26	71,000	-
(ii) Other Expenses		
Outstanding Expenses	40,455	-
Total	3,80,455	2,69,000

Note 10 LONG TERM LOANS AND ADVANCES

Particulars	As at 30th Sept 2025 (RS.)	As at 31st March 2025 (RS.)
(Unsecured and Considered Good)		
a. long term loans and advances recoverable from Directors/Promoters/Promoter Group/ Associates/ Relatives of Directors/Group Company	-	-
b. Other Long Term Loans & Advances		
Security Deposits (recoverable in cash or kind or for value to be received)		
Total	-	-

Note 11 TRADE RECEIVABLES

Particulars	As at 30th Sept 2025 (RS.)	As at 31st March 2025 (RS.)
(Unsecured and Considered Good)		
a. From Directors/Promoters/ Promoter Group/Associates/ Relatives of Directors / Group Companies		
Over Six Months	-	-
Others	-	-
b. From Others		
Over Six Months	-	-
Others	-	23,40,433
Total	-	23,40,433



Note 12 CASH AND BANK BALANCES

Particulars	As at 30th Sept 2025 (RS.)	As at 31st March 2025 (RS.)
a. Cash & Bank Equivalent		
Cash on hand	36,307	47,786
Balances with banks		
Kotak Mahindra Bank A/C 0028	24,410	68,897
HDFC Bank A/C 1022	4,79,820	-
DBS Bank Ltd	-	4,662
Kotak Mahindra Bank A/C 7038	3,885	5,159
Kotak Mahindra EGG Scheme	25,500	25,500
ICICI BANK A/C 8693	1,60,837	3,14,296
b. Balance in Deposit Accounts		
Total	7,30,759	4,66,300

Note 13 SHORT TERM LOANS AND ADVANCES

Particulars	As at 30th Sept 2025 (RS.)	As at 31st March 2025 (RS.)
(Unsecured and Considered Good)		
i) Advance Paid to Suppliers	4,00,24,156	3,32,34,544
ii) Advance Others	10,11,67,618	10,34,34,370
Total	14,11,91,774	13,66,68,914

Note 14 OTHER CURRENT ASSETS

Particulars	As at 30th Sept 2025 (RS.)	As at 31st March 2025 (RS.)
Net Income Tax (Adv Tax +TDS -Prov. For Tax-Refund of I.T.)	8,14,208	6,22,638
GST A/C	1,41,565	62,483
Total	9,55,773	6,85,121



Grouping of Profit and Loss a/c

GAUTAM EXIM LTD.

Note No.	Particulars	For the year ended	
		30.09.2025 Amount (Rs.)	31.03.2025 Amount (Rs.)
15	<u>Revenue From Operations</u>		
I.	<u>Sale of goods/services as applicable</u>		
(a)	Sales of goods (Domestic)	17,77,83,831	34,74,85,668
	Total	17,77,83,831	34,74,85,668
(b)	Sale of services	7,81,271	55,94,859
	Total	7,81,271	55,94,859
	TOTAL	17,85,65,102	35,30,80,527
II.	<u>Other Operating Revenue</u>	-	-
	TOTAL	-	-
	GROSS TOTAL	17,85,65,102	35,30,80,527
16	<u>Other Income</u>		
(a)	(i) Deferred Tax IPO Income	-	-
	Total	-	-
(b)	Other Non-Operating Revenue		
	Delayed Interest Charges Recovered	-	17,93,039
	Office Rent - Coimbatore	-	1,05,000
	Claim Received	-	29,62,969
	Exchange Rate Fluctuation	-	95,995
	Long Term Capital Gain - Office Premises	-	10,71,091
	Interest on Income Tax Refund	-	89,860
	Interest received on FD (ICICI Bank)	-	17,886
	Gross Total	-	61,35,840
17	<u>Purchase of Traded Goods</u>		
	Purchase of Trading Goods	17,35,17,565	34,16,73,615
	Purchase of Services	7,80,171	55,91,759
	Total	17,42,97,735	34,72,65,373
18	<u>Employee Benefit Expenses</u>		
	Salaries to Directors	75,000	13,80,000
	Bonus to staff	-	2,56,207
	Contribution to EPF	-	2,64,862
	Ex-Gratia	30,000	-
	Leave surrender salary	-	67,803
	Salaries-staff	1,23,000	16,21,633
	Staff welfare expenses	5,152	23,848
	Gratuity Expense	-	63,173
	Gross Total	2,33,152	36,77,526



Note No.	Particulars	For the year ended	
		30.09.2025 Amount (Rs.)	31.03.2025 Amount (Rs.)
19	Finance Cost		
	Interest on bank		48,392
	Bill discounting charges	30,82,232	33,60,821
	Interest on buyer's credit	-	3,43,848
	Withholding TAX	-	60,387
	Other Borrowing Cost		
	Bank charges	99,723	1,42,572
	Swift charges	40,592	68,853
	SBLC commission	-	34,195
	Total	32,22,546	40,59,067
20	Other Expenses		
(a)	Sales and Administrative Expenses		
	Auditor Remuneration	25,000	50,000
	Annual Listing fees	31,888	25,000
	Business Promotion Expenses	-	1,83,223
	Meeting Expenses	-	7,652
	Professional Fees	61,000	1,54,058
	Professional Tax Company	-	2,500
	Sundry Expenses	37,065	70,185
	Computer Expenses	2,847	18,139
	Conveyance Expenses	-	74,400
	Director Sitting Fees	80,000	1,60,000
	Miscellaneous Office Expenses	26,049	33,561
	GST Expenses	28,798	36
	Commission	-	7,37,208
	Balance Written Off	-	2,751
	Electricity Charges	4,000	72,240
	Insurance	230	17,899
	Internal Audit Fees	17,500	35,000
	Internet charges	8,637	5,931
	TDS Return late filing charges	-	17,214
	Interest on TDS	100	15,636
	Medical Expenses	-	33,718
	Membership & Subscription	-	20,943
	Office Rent	69,000	10,000
	Postage, Telegram, Courier & Telephone, Mobile Exp.	26,474	53,710
	Printing and Stationery	34,289	58,043
	Rate & Taxes	-	42,042
	Repair and Maintenance	3,559	63,600
	ROC Filing Fees	14,700	6,000
	Software Solution Expense	-	2,12,500
	Tally Software Service	10,171	11,466
	Travelling Expenses	8,911	1,49,567
	Vehical Expenses	990	1,11,989
	NSDL/CDSL Charges	55,000	1,57,500
	Total	5,46,208	26,13,712

