GUJARAT COTEX LIMITED

Where Information, Innovation and Technology are the Key words

Date: 29/05/2026

To,
BSE Limited
P, J. Towers, Dalal Street,
Mumbai 400001

Sub.: Submission of Audited financial Results for last quarter along with the results for the entire financial year ended 31/03/2026

Ref.: Scrip Code: 514386 (BSE), Symbol: GUJCOTEX (BSE)

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we submit herewith audited financial results for last quarter and for entire financial year ended 31/03/2026.

Copy of Statement of Assets and Liabilities as on 31/03/2026, Cash Flow Statement as on 31/03/2026 along with audit report and declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 for Audit Report with unmodified opinion is also enclosed.

The meeting commenced at 05:15 P.M. and Concluded at 06:00 PM.

Kindly take the same on record.

Thanking you

For Gujarat Cotex Limited

S.J.Parekh

GUJARAT COTEX LIMITED

Shaileshkumar Jayantkumar Parekh
Managing Director
(DIN: 01246270)

Corporate Office : 2007, Shankar Plaza, Nanpura, Timaliyawad, Surat-395 001 GUJARAT - INDIA M. +91 9327977729 M. + 91 8347000000
Registered Office : Shop No. 3, Shanti Complex, Opp. Patel Petrol Pump, Amli, SILVASSA - 396230, (Dadra & Nagar Haveli) M. 9327977729
E-mail : jayprabha@hotmail.com **Web :** www.gujcotex.co **CIN :** L46695DN1996PLC000116 **Ph. No. :** 0261-3100550

GUJARAT COTEX LIMITED (CIN No.: L46695DN1996PLC000116)

Regd. Office : Shop No. 3, 1st Floor, Shanti Complex, Opp. Patel Petrol Pump, Amli, Silvassa 396230

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2026

(Rupees in Lakhs)

PART-1		QUARTER ENDED			YEAR ENDED	
SR.NO.	PARTICULARS	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I	Revenue from operations	857.88	762.55	800.50	3,844.16	2,730.67
II	Other Income	5.87	17.68	-	25.87	0.05
III	**Total Revenue(I+II)**	**863.75**	**780.23**	**800.50**	**3,870.03**	**2,730.72**
IV	**Total Expenditure:**					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of stock in trade	843.06	758.60	752.95	3,724.62	2,651.19
	c) Change in inventories of stock in trade	1.29	-5.74	36.20	-1.09	2.86
	d) employees benefit expenses	2.94	2.97	2.42	12.22	10.68
	e) Finance costs	1.05	0.99	1.05	4.14	2.04
	f) Depreciation and amortization	9.48	-	6.01	9.48	6.01
	g) Other expenditure	72.04	16.54	17.87	102.77	28.01
	Total Expenditure (a to g)	**929.86**	**773.36**	**816.50**	**3,852.14**	**2,700.78**
V	Profit before exceptional and extraordinary items and tax (III-IV)	-66.11	6.87	-16.00	17.89	29.94
VI	Exceptional Item	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	-66.11	6.87	-16.00	17.89	29.94
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	-66.11	6.87	-16.00	17.89	29.94
X	Tax Expense					
	(1) Current Tax	6.28	1.39	7.82	7.67	7.82
	(2) Deferred Tax	-	-	-	-	-
XI	Profit/Loss for the period from continuing operations (IX-X)	-72.39	5.48	-23.81	10.22	22.13
XII	Other Comprehensive Income:					
	Items that will not be reclassified to profit or loss	-	-	-	-	-
	Income tax on above	-	-	-	-	-
	item that will be reclassified to profit or loss	-	-	-	-	-
	Income tax on above	-	-	-	-	-
XIII	Total Comprehensive Income (XI-XII)	-72.39	5.48	-23.81	10.22	22.13
XIV	Paid-up equity Share Capital (Face Value of Rs. 5 Each)	712.20	712.20	712.20	712.20	712.20
XV	Reserves Excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-26.20
XVI	Earning per share					
	a) Basic	**-0.51**	**0.04**	**-0.06**	**0.07**	**0.16**
	b) Diluted	**-0.51**	**0.04**	**-0.06**	**0.07**	**0.16**

NOTE:

1) These results have been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

2) These results have been reviewed and recommended for adoption by the Audit Committee in its meeting and subsequently approved by the Board of Directors at its meeting held on 29.05.2026. The statutory auditors of the company have carried Audit of the standalone audited financial results for the quarter ended on 31 March ,2026. The Report does not have any modification.

3) The Company has 3 Segment Revenue namely trading of Fabrics,Trading of agriculture items and Sale of Industial Plots. Segment wise Revenue is bifurcated in Profit and Loss Account.

4) Figures have been regrouped and reclassified wherever required.

5) Tax expense for the quarter and Twelve Month ended March 31, 2026, includes an amount of ₹1,39,184 representing a shortfall in the current tax provision made during the previous financial year (FY 2024-25), which was finalized and paid upon filing the income tax return during the current Period (FY 2025-26).

6) During the Fourth Quarter, the Company has written off Bad debts of Rs. 79.64 Lakhs in Profit & Loss Account. As per Discussion wih the Management, they had followed up Constanly wih the Debtors but Ultimately the Amount was not Recoverable, Hence the Same was Written off .

7) The Company has paid fees to ROC Regarding Increase in Authorised Share Capital in FY 2023-2024 and 2024-2025. The company has Created Preliminary Expense Asset of this ROC Fees Expense instead of Transfer it to Profit & loss Account. The Company is Writting off partially such Preliminary asset into Profit & Loss Account in each Year. In the Fourth Quarter, the remaining amount of Rs.24.72 Lakhs is transferd to Retained Earnings.

PLACE: SURAT
DATE: 29.05.2026

FOR GUJARAT COTEX LIMITED

S.J. Parekh

SHAILESHKUMAR JAYANTKUMAR PAREKH
MANAGING DIRECTOR
DIN: 01246270

GUJARAT COTEX LIMITED

Regd. Office : Regd. Office : Shop No. 3, 1st Floor, Shanti Complex, Opp. Patel Petrol Pump, Amli, Silvassa 396230

STATEMENTS OF ASSETS AND LIABILITIES (STANDALONE)

(Rupees in lakhs)

SR.NO.	PARTICULARS	YEAR ENDED 31.03.2026 Audited	YEAR ENDED 31.03.2025 Audited
ASSETS			
NON-CURRENT ASSETS			
(a)	Property, Plant & Equipment	139.98	149.46
(b)	Capital Work-in-Progress	319.81	319.80
(c)	Intangible Assets	-	-
(d)	Financial Assets		
	i) Investment	84.60	121.40
	ii) Loan & Advance	-	-
	iii) Other	-	-
(e)	Other non-current assets	0.18	24.90
	Non-current Assets	**544.56**	**615.56**
CURRENT ASSETS			
(a)	Inventories	5.57	4.47
(b)	Financial Assets		
	i) Investment	-	-
	ii) Trade Recievables	1,051.32	794.65
	iii) Cash & Cash Equivalents	18.52	40.17
	iv) Loan & Advances	-	-
	v) Other	-	-
(c)	vi) Other Current Assets	212.25	1,653.05
	Current Assets	**1,287.66**	**2,492.34**
	TOTAL ASSETS	**1,832.22**	**3,107.90**

EQUITY AND LIABILITIES			
EQUITY			
(a)	Equity Share Capital	712.20	712.20
(b)	Other Equity	-40.70	-26.20
	Total Equity	**671.50**	**686.00**
NON-CURRENT LIABILITIES			
(a)	Financial Liabilities		
	i) Borrowings	37.29	329.74
	ii) Other Financial Liabilities	-	-
(b)	Provisions	-	-
(c)	Deferred Tax Liabilities (net)	-	-
(d)	other non-current liabilities	-	-
	Non-current Liabilities	**37.29**	**329.74**
CURRENT LIABILITIES			
(a)	Financial Liabilities		
	i) Borrowings	5.41	1.19
	ii) trade Payables	1,007.34	637.57
	iii) Other Financial Liabilities	-	-
(b)	Other Current Liabilities	103.97	1,446.82
(c)	Provisions	0.43	1.38
(d)	Current Tax Liabilities (net)	6.28	5.19
	Current Liabilities	**1,123.43**	**2,092.16**
	TOTAL-EQUITY AND LIABILITIES	**1,832.22**	**3,107.90**

PLACE: SURAT
DATE: 29.05.2026

FOR GUJARAT COTEX LIMITED

S.J. Parekh

SHAILESHKUMAR J. PAREKH
MANAGING DIRECTOR
DIN: 01246270

GUJARAT COTEX LIMITED

Regd. Office : Shop No. 3, 1st Floor, Shanti Complex, Opp. Patel Petrol Pump, Amli, Silvassa 396230

CASH FLOW STATEMENT FOR YEAR ENDED 31.03.2026

(Rupees in lakhs)

SR NO.	PARTICULARS	YEAR ENDED 31.03.2026 AUDITED	YEAR ENDED 31.03.2025 AUDITED
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
(a)	Profit/(Loss) From Operating Activities	17.89	29.94
	Adjustments:		
	Depreciation And Amortization	9.48	6.01
	Tax Expense	-7.67	-7.82
	Dividend	-0.05	-0.05
	Short Term Capital Gain	-24.67	0.00
	Profit/Loss On Sale Of Fixed Assets	0.00	4.05
	Adjustment for non-cash write-off of preliminary expenses	-24.72	0.00
	Interest And Other Finance Costs	4.14	2.04
(b)	**CASH FLOW BEFORE CHANGE IN WORKING CAPITAL**		
	Decrease/(Increase) In Inventories	-1.10	2.86
	Decrease/(Increase) In Trade Receivables	-256.67	83.58
	Decrease/(Increase) In Loan & Advances	0.00	0.00
	Decrease/(Increase) In Other Current Assets	1440.80	-1590.17
	Increase / (Decrease) In Short Term Borrowing	4.22	1.19
	Incraese/(Decrease) In Trade Payables	369.77	149.81
	Incraese/(Decrease) In Other Current Liabilities	-1,342.85	1446.82
	Incraese/(Decrease) In Current Tax Liability	1.09	1.09
	Incraese/(Decrease) In Provisions	-0.95	-2.40
	NET CASH GENERATED FROM OPERATING ACTIVITIES (A)	**188.70**	**126.96**

SR NO.	PARTICULARS	YEAR ENDED 31.03.2026 AUDITED	YEAR ENDED 31.03.2025 AUDITED
B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
(a)	Purchase of Fixed Assets/ Capital Work in Progress	0.00	-340.14
(b)	Proceeds From Sale Of Investments	0.00	0.00
(c)	Proceeds From Sale Of Fixed Assets	0.00	0.00
(d)	Purchase Of Tangible Assets/Capital Work In Progress	0.00	0.00
(e)	Purchase Of Intangible Assets/Assets Under Development	0.00	0.00
(f)	Decrease / (Increase) in Investmensts	36.80	-5.90
(g)	Proceeds From Sale Of Other Non Current Assets	0.00	139.75
(h)	Decrease/(Increase) In Other Non Current Assets	24.72	-20.17
(i)	Dividend Received	0.05	0.05
(j)	Short Term Capital Gain	24.67	0.00
(k)	Other Income	0.00	0.00
	NET CASH GENERATED FROM INVESTING ACTIVITIES (B)	**86.24**	**-226.41**

C	CASH FLOW FROM THE FINANCING ACTIVITY:		
(a)	Proceeds From Issue Of Share Capitale	0.00	0.00
(b)	Share Application Money Pending For Allotment	0.00	0.00
(c)	Other Equity	0.00	0.00
(d)	Receipt/(Payment) Of Non-Current Liabilities-Borrowings	-292.45	125.22
(e)	Receipt/(Payment) Of Current Liabilities-Borrowings	0.00	0.00
(f)	Other Non-Current Liability Paid	0.00	0.00
(g)	Trade Payable For Capital Good	0.00	0.00
(h)	Interest And Other Finance Costs	-4.14	-2.04
(i)	Share Issue Expenses	0.00	0.00

NET CASH GENERATED FINANCING ACTIVITIES (C)	**-296.59**	**123.18**

TOTAL CASH INFLOWS (A+B+C)	**-21.65**	**23.72**
CASH & CASH EQUIVÅLENTS AT BEGINNING OF THE YEAR	**40.17**	**16.45**
Add : CASH FLOW DURING THE PERIOD	**-21.65**	**23.72**
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	**18.52**	**40.17**

PLACE: SURAT

DATE: 29.05.2026

FOR GUJARAT COTEX LIMITED

S.J. Parekh

SHAILESHKUMAR J. PAREKH
MANAGING DIRECTOR
DIN: 01246270

GUJARAT COTEX LIMITED (CIN No.: L46695DN1996PLC000116)
Regd. Office : Shop No. 3, 1st Floor, Shanti Complex, Opp. Patel Petrol Pump, Amli, Silvassa 396230

Reporting of Segment wise Revenue, Results and Capital Employed along with the quarterly results for the Quarter and Year Ended 31/03/2026

(Rupees in Lakhs)

Particulars	3 months ended (31/03/2026)	Previous 3 months ended (31/12/2025)	Corresponding 3 months ended in the previous year (31/03/2025)	Year to date figures for the Current Period ended (31/03/2026)	Year to date figures for the previous year ended (31/03/2025)
	Audited	Unaudited	Audited	Audited	Audited
1. Segment Revenue					
(a) Segment – A (Fabrics)	856.66	462.39	800.65	2,269.12	2,706.78
(b) Segment – B (Agriculture items)	-	300.16	-	1,522.81	-
(c) Segment – C (Industial Plots)	1.23	-	-	52.23	23.89
(d) Unallocated	-	-	-	-	-
Total	857.88	762.55	800.65	3,844.16	2,730.67
Less: Inter Segment Revenue	-			-	
Net sales/Income From Operations	857.88	762.55	800.65	3,844.16	2,730.67
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)					
(a) Segment – A (Fabrics)	-	-	-	-	-
(b) Segment – B (Agriculture items)	-	-	-	-	-
(c) Segment – C (Industial Plots)	-	-	-	-	-
(d) Unallocated	-65.06	7.86	-14.95	22.03	31.98
Total	-65.06	7.86	-14.95	22.03	31.98
Less: i) Interest	1.05	0.99	1.05	4.14	2.04
ii) Other Un-allocable Expenditure net off	-	-	-	-	-
(iii) Un-allocable income	-	-	-	-	-
Total Profit Before Tax	(66.11)	6.87	(16.00)	17.89	29.94
3. Capital Employed (Segment assets – Segment Liabilities)					
(a) Segment – A (Fabrics)	-	-	-	-	-
(b) Segment – B (Agriculture items)	-	-	-	-	-
(c) Segment – C (Industial Plots)	-	-	-	-	-
(d) Unallocated	671.50	768.61	686.00	671.50	686.00
Total	671.50	768.61	686.00	671.50	686.00

PLACE: SURAT
DATE: 29.05.2026

FOR GUJARAT COTEX LIMITED

S.J.Parekh

SHAILESHKUMAR JAYANTKUMAR PAREKH
MANAGING DIRECTOR
DIN: 01246270

Pawan Siddharth & Co
Chartered Accountants
307, Shlok Business (SB) Centre,
Udhna Darwaja, Ring Road,
Surat- 395002

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF GUJARAT COTEX LIMITED (CIN: L46695DN1996PLC000116)

Report on the Audit of the Standalone Financial Results

Opinion

We have Audited the accompanying standalone quarterly financial results of Gujarat Cotex Limited (the company) for the quarter ended 31-03-2026 and the year-to-date results for the period from 01-04-2025 to 31-03-2026, 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:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
ii. 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 (except the points as mentioned in the Notes of Accounts), of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31-03-2026 as well as the year-to-date results for the period from 01-04-2025 to 31-03-2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). 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 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 thereunder, and we have fulfilled our other 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.

PAWAN SIDDARTH & CO.
CHARTERED ACCOUNTANTS
FRN: 1..243W
SURAT

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss 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 thereunder 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 SAs 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 SAs, we exercise professional judgment and maintain professional skepticism 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 Company'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 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 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 figures of the Quarter Ended 31.03.2026 being the balancing figures between the audited figures for the full financial year ended 31.03.2026 and the published year-to-date figures up to the third quarter. Our Report on the Standalone Financial Results is not Modified in Respect of the Above Matter.

For Pawan Siddharth & Co.
Chartered Accountants
FRN No: 119243W

PAWAN SIDDARTH & CO. CHARTERED ACCOUNTANTS FRN: 119243W SURAT

CA Pawan Kumar Jain
(Partner)
(Meb. No. 070207)
UDIN: -26070207GBREUF2003

Place: - Surat
Date: - 29-05-2026

GUJARAT COTEX LIMITED
Where Information, Innovation and Technology are the Key words

Date: 29/05/2026

To
BSE Limited
P, J. Towers, Dalal Street,
Mumbai 400001

Sub.: Declaration Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

Ref.: Scrip Code: 514386 (BSE), Symbol: GUJCOTEX (BSE)

Pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that M/s. Pawan Siddharth & Co., Chartered Accountants, Statutory auditors of the Company have issued an unmodified Audit Report on the Standalone Audited Financial Results for the quarter and year ended March 31, 2026.

Kindly take the same on record.

Thanking you

For Gujarat Cotex Limited

GUJARAT COTEX LIMITED

S.J.Parekh

Shaileshkumar Jayantkumar Parekh
Managing Director
(DIN: 01246270)

Corporate Office : 2007, Shankar Plaza, Nanpura, Timaliyawad, Surat-395 001 GUJARAT - INDIA M. +91 9327977729 M. + 91 8347000000
Registered Office : Shop No. 3, Shanti Complex, Opp. Patel Petrol Pump, Amli, SILVASSA - 396230, (Dadra & Nagar Haveli) M. 9327977729
E-mail : jayprabha@hotmail.com **Web :** www.gujcotex.co **CIN :** L46695DN1996PLC000116 **Ph. No. :** 0261-3100550