

Gunny Chem Tex India Ltd.

23B, N. S. Road, 2nd Floor, Room No. 8B
Kolkata-700 001 • Tel.: 2231 3678 / 3143
E-Mail: gunnychem@gmail.com
CIN: L51492WB1983PLC035994

To,

May 30, 2025

Calcutta Stock Exchange Limited (CSE)
Corporate Relationship Department
7, Lyons Range
Kolkata-700001

Dear Sir,

Ref: Intimation under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

In compliance with the provisions of Regulation 30 read with Schedule III of SEBI (LODR), Regulations, 2015, this is to inform that the Board of Directors in their meeting held today have considered and approved the following:


1. Audited Financial Results for the quarter/year ended March 31, 2025.
2. Auditor's Report
3. Declaration confirming the unmodified opinion w.r.t audited financial results.

The meeting commenced at 5:00 P.M. and ended at 6:00 P.M.

You are kindly requested to take the same on record.

Thanking You,

For GUNNY CHEM TEX INDIA LIMITED


KISHEN KUMAR SHARMA
Managing Director
(DIN- 06436421)

Gunny Chem Tex India Ltd.

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To,

May 30, 2025


Calcutta Stock Exchange Limited (CSE)
Corporate Relationship Department
7, Lyons Range
Kolkata-700001

Dear Sir,

Declaration to the effect that there is unmodified opinion with respect to the Financial Results of the Company

This is to state that pursuant to the Regulations of 33(3)(d), 52(3)(a) of the SEBI (LODR), Regulations, 2015, we hereby confirm that M/s Ghosh & Basu LLP, Chartered Accountants, Statutory Auditors of the Company, have provided an unmodified opinion on the audited financial results of the Company for the year ended March 31, 2025.

Thanking You,


KISHEN KUMAR SHARMA
Managing Director
(DIN- 06436421)



Ghosh & Basu LLP
(ID : AAD-5841)
Chartered Accountants

74A, Park Street, Kolkata - 700 017
☎ : (033) 2954-0275
e-mail : ghoshbasu77@gmail.com

Independent Auditor's Report on Audited Standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF

GUNNY CHEM TEX INDIA LIMITED

Report on the audit of the Standalone Financial Results

Opinion

1. We have audited the accompanying standalone financial results of **GUNNY CHEM TEX INDIA LIMITED** ("the Company") for the quarter and year ended March 31, 2025 ("the Statement"), 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').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statement:
 - i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - ii. gives 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 and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 statements 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.



Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 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 judgements 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 statements, the Board of Directors is 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 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 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 standalone financial statements 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effects of any identified misstatements in the standalone financial results.

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

Attention is drawn to the fact that the amounts for the quarter ended March 31, 2025, as reported in the statement are the balancing amounts between the annual audited amounts for the year ended and the published year to date amounts for the nine months period ended 31 December, 2024 of the respective financial year which were subject to limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

For *Ghosh & Basu LLP*
Chartered Accountants

ICAI Firm Registration Number: *306040E/E 300013*

Bha Bhattacharya
.....
Partner
Membership No.: *072477*

UDIN: *25072477BMZWPM8451*

Place - Kolkata

Date - *30.05.25*....



GUNNY CHEM TEX INDIA LTD
AUDITED BALANCE SHEET AS AT MARCH 31, 2025

		(Rs. in Lakh)	
	Particulars	As at 31/03/2025	As at 31/03/2024
	ASSETS		
1	Financial Assets		
(a)	Cash and Cash Equivalents	18.03	147.86
(b)	Loans	3,549.12	2,574.87
(c)	Investments	191.28	822.91
2	Non-Financial Assets		
(a)	Inventories	91.13	93.54
(b)	Investment Property	102.14	99.80
(c)	Property, Plant and Equipment	0.03	0.03
(d)	Other Non-Financial Assets	83.55	130.17
	Total Assets	4,035.27	3,869.17
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Non-Financial Liabilities		
(a)	Provisions	111.90	153.45
(b)	Other Non-Financial Liabilities	0.36	0.25
2	EQUITY		
(a)	Equity Share Capital	258.40	258.40
(b)	Other Equity	3,664.61	3,457.07
	Total Liabilities and Equity	4,035.27	3,869.17

GHOSH & BASU LLP
Chartered Accountants

Bha Bhatnagar
(Partner)
UDIN: 25072477B4ZWPM8451

By Order of the Board
For Gunny Chem Tex India Limited

Date: May 30, 2025
Place: Kolkata

Kishen
Kishen Kumar Sharma
Managing Director
DIN: 06436421



GUNNY CHEM TEX INDIA LTD

AUDITED CASH FLOW STATEMENT FOR YEAR ENDED MARCH 31, 2025

		(Rs. in Lakh)	
	Particulars	For the year ended 31.03.2025 Rs.	For the year ended 31.03.2024 Rs.
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	529.46	1,117.39
	Adjustment for:		
	Contingent Provision Against Standard Asset	2.45	3.04
	Net Loss / (Gain) on Sale of Investments	(310.10)	(993.87)
	Operating Profit	221.81	126.56
	Adjustment for working capital changes		
	Decrease/(Increase) in Loans	(974.25)	(1,286.85)
	Decrease/(Increase) in Inventories	2.41	309.42
	Decrease/(Increase) in Other Non-Financial Assets	-	94.42
	Increase / (decrease) in Other Non-Financial Liabilities	0.11	-
	Cash generated /(used) from operations	(749.93)	(756.45)
	Income Tax Paid (net of refunds)	(97.67)	(129.33)
	Net cash generated /(used) from operating activities (A)	(847.59)	(885.79)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	(Purchase) / Sale of Investments	720.10	1,124.86
	(Purchase) / Sale of Investment Property	(2.34)	(99.80)
	Net cash generated /(used) from investing activities (B)	717.77	1,025.06
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Net cash generated /(used) from financing activities (C)	-	-
	Net Increase/(decreased) in cash and cash equivalents during the year (A+B+C)	(129.83)	139.28
	Cash and cash equivalents at the beginning of the year	147.86	8.58
	Cash and cash equivalents at the end of the year	18.03	147.86

GHOSH & BASU LLP
Chartered Accountants

By Order of the Board
For Gunny Chem Tex India Limited

Date: May 30, 2025
Place: Kolkata

Bhram Shatterg
(Partner)
UDIN: 25042447BMZWPM8451

Kishen Kumar Sharma
Kishen Kumar Sharma
Managing Director
DIN: 06436421



GUNNY CHEM TEX INDIA LTD

CIN : L51492WB1983PLC035994

Registered Office : 23B, N S Road, 2nd Floor, Room No. 8B, Kolkata, West Bengal - 700001

Email: gunnychem@gmail.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED MARCH 31, 2025

Sr. No.	Particulars	Quarter Ended		Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2024 (Audited)
1	Income : Revenue from operations Other Income	52.42 -	86.43 -	606.12 -	1,220.93 -
	Total Income	52.42	86.43	606.12	1,220.93
2	Expenses : (i) Employee Benefits Expenses (ii) Others Expenses	1.40 15.91 17.31	6.92 3.56 10.48	18.36 58.30 76.66	39.08 64.46 103.54
3	Total Expenses	35.11	75.95	529.46	1,117.39
4	Profit / (Loss) before exceptional items and tax (1 - 2)	-	-	-	-
5	Exceptional items	35.11	75.95	529.46	1,117.39
6	Profit / (Loss) before tax (3 - 4)	100.29	-	100.29	147.55
7	Tax Expense	(65.18)	75.95	429.17	969.85
8	Profit / (Loss) for the period from continuing operations(5-6)	-	-	-	-
9	Profit/(loss) from discontinued operations	-	-	-	-
10	Tax Expense of discontinued operations	-	-	-	-
11	Profit / (Loss) from discontinued operations (After tax) (8-9)	-	-	-	-
12	Profit/(Loss) for the period (7-10)	(65.18)	75.95	429.17	969.85
13	Other Comprehensive Income (i) Items that will be reclassified subsequently to profit & loss (ii) Items that will not be reclassified subsequently to profit & loss - Gain / (Loss) on fair value of Equity Instruments Total Comprehensive Income for the period (11+12) (Comprising Profit (Loss) and other Comprehensive Income for the period)	- - -	- - 75.95	- - (221.62) 207.55	- - (283.89) 685.96
14	Earnings per equity share (for continuing operations) Basic (Rs.) Diluted (Rs.)	(2.52) (2.52)	2.94 2.94	16.61 16.61	37.53 37.53

GHOSH & BASU LLP
Chartered Accountants



Bha Bhattacharya
(Partner)

UDIN: 25072477BNZWP8451

Notes :-

- 1 The above audited financial results for the quarter and year ended on 31.03.2025 were approved and taken on record in the Board meeting held on 30.05.2025 after being reviewed and recommended by the Audit Committee on the same date.
- 2 Gains and losses arising on the revaluation of equity financial instruments measured at fair value through other comprehensive income.
- 3 There were no investor complaint pending at the beginning of the current quarter also no complaint/request was received during the quarter hence there is not any pending investor complaint for disposal at the end of the quarter.
- 4 The Ministry of Corporate Affairs (MCA), vide its notification dated October 11, 2018 added Divison III of Schedule III, which provides the format for financial statements of Non-Banking Financial Companies, as defined in the Companies (Indian Accounting Standards) (Amendments) Rules 2016. These Financial Results have been prepared in accordance with the same.
- 5 Previous period figures have been regrouped/reclassified wherever necessary to conform to current period classification.

GHOSH & BASU LLP
Chartered Accountants

Bhis Bhattacharya
(Partner)

UDIN: 25072477BMZWPM8451

Date: May 30, 2025
Place: Kolkata

By Order of the Board
For Gunny Chem Tex India Limited

Kishen Kumar Sharma
Kishen Kumar Sharma
Managing Director
DIN: 06436421

