

# Integrated Filing-Governance

General information about company	
Scrip Code	544491
NSE Symbol	GEMAROMA
MSEI Symbol	NOTLISTED
ISIN	IN06GXZ01023
Name of the entity	GEM AROMATICS LIMITED
Date of start of financial year	01-Apr-2025
Date of end of financial year	31-Mar-2026
Reporting Quarter	Yearly
Date of Quarter Ending	31-Mar-2026
Type of company	Equity
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights is applicable to the entity?	Yes
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	No
Reason For Part C Of Annexure I Disclosure Of Acquisition Of Shares Or Voting Rights/Unlisted/Companies/Not Applicable To The Entity	Please note that provisions of Schedule III of SEBI (LODR) Regulations, 2015 w.r.t this line item, are applicable to the Company. However, there are no instances of such acquisitions of Shares/ Voting Rights made in Unlisted Companies, in this Quarter. Hence, we have selected No in this tab.
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	No
Reason For Part D Of Annexure I Disclosure Of Imposition Of Fine Or Penalty Is Not Applicable To The Entity	During the quarter under review, there were no fine or penalty applicable to the entity which required disclosure under this report. Hence, we have selected No in this tab.
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	No
Reason For Part E Of Annexure I Disclosure Of Updates To Ongoing Tax Litigations Or Disputes Is Not Applicable To The Entity	Please note that provisions of Schedule III of SEBI (LODR) Regulations, 2015 w.r.t this line item, are applicable to the Company. However, there are no updates on ongoing Tax Litigations. Hence, we have selected No in this tab.
Whether Annexure I (Part F) of the SEBI Circular dated December 31, 2024 related to Disclosure of Loans / Guarantees / Comfort Letters / Securities Etc. is Applicable to the entity?	No
Reason For Part F Of Annexure I Disclosure Of Loans Or Guarantees Or Comfort Letters Or Securities Etc Is Not Applicable To The Entity	During the quarter, the Company has not provided any loans, guarantees, comfort letters, or securities, directly or indirectly, to Promoter/Promoter Group entities, Directors, KMPs, or any other entities controlled by them. Accordingly, Annexure I (Part F) of the SEBI Circular dated December 31, 2024, relating to such disclosures, is not applicable to the Company.
Risk management committee	No
Market Capitalization as per immediate previous Financial Year	Top 2000 listed entities
IS SCORE ID Available ?	Yes
SCORE Registration ID	comg00754
Reason For No SCORE ID	
Type of Submission	New
Remarks (website dissemination)	

Annexure I	
<b>Annexure I to be submitted by listed entity on quarterly basis</b>	
<b>I. Composition of Board of Directors</b>	
Mr. Vipul Nathalal Parekh	00235974 Executive Director
Mrs. Kaksha Vipul Parekh	00235998 Executive Director
Mr. Yash Vipul Parekh	02514313 Executive Director
Mr. Shrenik Kishorbbhai Vora	08688950 Non-Executive - Non Independent Director
Ms. Vishakha Hari Bhagvat	10352263 Non-Executive - Independent Director
Mr. Ajay Sahai	06640411 Non-Executive - Independent Director
Mr. Parag Ratanakar Gogate	10290631 Non-Executive - Independent Director
Ms. Shubhangi Bhalchandra Umbarkar	10302285 Non-Executive - Independent Director

Annexure I	
<b>II. Composition of Committees</b>	
Disclosure of notes on composition of committees explanatory	

Audit Committee Details	
Whether the Audit Committee has a Regular Chairperson	
06640411	Ajay Sahai Non-Executive - Independent Director Chairperson 07-Nov-2023
10352263	Vishakha Hari Bhagvat Non-Executive - Independent Director Member 07-Nov-2023
00235998	Kaksha Vipul Parekh Executive Director Member 07-Nov-2023

Nomination and remuneration committee	
Whether the Nomination and remuneration committee has a Regular Chairperson	
06640411	Ajay Sahai Non-Executive - Independent Director Chairperson 07-Nov-2023
08688950	Shrenik Kishorbbhai Vora Non-Executive - Non Independent Director Member 13-Nov-2025
10302285	Shubhangi Bhalchandra Umbarkar Non-Executive - Independent Director Member 13-Nov-2025

Stakeholders Relationship Committee	
Whether the Stakeholders Relationship Committee has a Regular Chairperson	
Sr.	DIN Number Name of Committee members Category 1 of directors Category 2 of directors Date of Appointment Date of Cessation Remarks
1	08688950 Shrenik Kishorbbhai Vora Non-Executive - Non Independent Director Chairperson 13-Nov-2025
2	03514313 Yash Vipul Parekh Executive Director Member 07-Nov-2023
3	06640411 Ajay Sahai Non-Executive - Independent Director Member 13-Nov-2025
4	00235998 Kaksha Vipul Parekh Executive Director Member 27-Jan-2026

1	13-Nov-2025			Yes	7	6	3
2	27-Jan-2026	74		Yes	8	8	4

1	Audit Committee	13-Nov-2025		Yes	3	3	2	0
2	Audit Committee	27-Jan-2026	74	Yes	3	3	2	0
3	Nomination and remuneration committee	13-Nov-2025		Yes	2	2	2	0
4	Nomination and remuneration committee	27-Jan-2026	74	Yes	3	3	2	0
5	Nomination and remuneration committee	27-Mar-2026	58	Yes	3	3	2	0
6	Stakeholders Relationship Committee	27-Mar-2026		Yes	4	3	1	0

Annexure I		
<b>VI. Affirmations</b>		
Sr.	Subject Compliance status (Yes/No)	
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	Yes
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee	Yes
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee	Yes
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c. Stakeholders relationship committee	Yes
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable to the top 1000 listed entities)	NA
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015	Yes
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	Yes
9	Any comments/observations/advice of Board of Directors may be mentioned here:	

Annexure I	
Sr.	Subject Compliance status
1	Name of signatory Akshita Deepak Gohil
2	Designation Company Secretary and Compliance Officer

Details of Cyber security incidence	
Whether as per Regulation 27(2)(b) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter	No
Other details of cyber security incidence or breaches or loss of data event	
Number of cyber security incidence or breaches or loss of data event occurred during the quarter	
Sr.	Date of the event Brief details of the event

Annexure II to be submitted by listed entity at the end of the financial year (for the whole of financial year)	
<b>I. Disclosure on website in terms of LODR Regulation</b>	
Sr.	Item Compliance status (Yes/No/NA) If status is No details of non-compliance may be given here. Web address

1.1	Details of business	Yes	https://gamaromatics.com/overview-2/
1.2	Memoandum of Association and Articles of Association	Yes	https://gamaromatics.com/moa-aoa/
1.3	Brief profile of board of directors including directorship and full time positions in body corporates	Yes	https://gamaromatics.com/our-values-team/#bod
2	Terms and conditions of appointment of independent directors	Yes	https://gamaromatics.com/wp-content/uploads/2026/04/Terms-and-Conditions-1.pdf
3	Composition of various committees of board of directors	Yes	https://gamaromatics.com/wp-content/uploads/2026/04/Composition-of-Committees.pdf
4	Code of conduct of board of directors and senior management personnel	Yes	https://gamaromatics.com/wp-content/uploads/2026/04/Code-of-Conduct-for-Directors-Management-Personnel-2.pdf
5	Details of establishment of vigil mechanism or whistle blower policy	Yes	https://gamaromatics.com/wp-content/uploads/2026/04/Whistle-Blower-Policy.pdf
6	Criteria of making payments to non-executive directors	Yes	https://gamaromatics.com/doc/5289
7	Policy on dealing with related party transactions	Yes	https://gamaromatics.com/wp-content/uploads/2026/04/1-Policy-on-RPT.pdf
8	Policy for determining material subsidiaries	Yes	https://gamaromatics.com/wp-content/uploads/2026/04/8-Policy-on-Material-Subsidiary-1.pdf
9	Details of familiarization programmes imparted to independent directors	Yes	https://gamaromatics.com/doc/2592
10	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes	https://gamaromatics.com/contact-details-investor-grievance-redressal/
11	Email address for grievance redressal and other relevant details	Yes	https://gamaromatics.com/email-address-for-investor-grievance-redressal/
12	Financial results	Yes	https://gamaromatics.com/financial-results/
13	Shareholding pattern	Yes	https://gamaromatics.com/shareholding-pattern/
14	Details of agreements entered into with the media companies and/or their associates	NA	
15.1	Schedule of analyst or institutional investor meet and presentation prepared by listed entity for analyst or institutional investor meet	Yes	https://gamaromatics.com/investor-analyst-meetings/
15.2	Audio or video recordings and transcripts of post earnings/quarterly calls	Yes	https://gamaromatics.com/disclosures-under-regulation-46-of-lodr/
16	New name and the old name of the listed entity	NA	
17	Advertisements as per regulation 47 (1)	Yes	https://gamaromatics.com/disclosure-of-events-under-reg-30/
18	Credit rating or revision in credit rating obtained	Yes	https://gamaromatics.com/crediti-ratings/
19	Separate audited financial statements of each subsidiary of the listed entity	Yes	https://gamaromatics.com/financial-statements-of-the-subsiarities/
20	Secretarial compliance report	NA	
21	Materiality policy as per regulation 30 (4)	Yes	https://gamaromatics.com/wp-content/uploads/2026/04/5-Policy-on-Materiality-of-Events-or-Information-1.pdf
22	Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	Yes	https://gamaromatics.com/wp-content/uploads/2026/04/Regulation-305-Determine-Materiality-Final-signed.pdf
23	Disclosures under regulation 30(B)	Yes	https://gamaromatics.com/disclosure-of-events-under-reg-30/
24	Statements of deviation(s) or variations(s) as specified in regulation 32	Yes	https://gamaromatics.com/statements-of-deviations-or-variations/
25	Dividend distribution policy as specified in regulation 43A (1)	Yes	https://gamaromatics.com/wp-content/uploads/2026/04/Dividend-Distribution-Policy.pdf
26.1	Annual return as provided under section 92 of the Companies Act 2013	Yes	https://gamaromatics.com/annual-return/
26.2	Employee benefit scheme documents framed in terms of SEBI (SBEB) regulations 2021		
27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes	https://gamaromatics.com/
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updation	Yes	https://gamaromatics.com/
29	Disclosure of notes on website in terms of Listing Regulations explanatory		

Annexure II		
<b>II. Annual Affirmations</b>		
Sr.	Particulars Regulation Number Compliance status (Yes/No/NA) If status is No details of non-compliance may be given here.	
1	Independent director(s) have been appointed in terms of specified criteria of independence and/or eligibility	16(1)(b) Yes
2	Board Composition	17(1), 17(1A) & 17(1C), 17(1D) & 17(1E) Yes
3	Meeting Of Board Of Directors	17(2) Yes
4	Quorum of board meeting	17(2A) Yes
5	Review of Compliance Reports	17(3) Yes
6	Plans for orderly succession for appointments	17(4) Yes
7	Code of Conduct	17(5) Yes
8	Fees/compensation	17(6) Yes
9	Minimum Information	17(7) Yes
10	Compliance Certificate	17(8) Yes
11	Risk Assessment & Management	17(9) Yes
12	Performance Evaluation of Independent Directors	17(10) Yes
13	Recommendation of Board	17(11) Yes
14	Maximum number of Directorships	17A) Yes
15	Composition of Audit Committee	18(1) Yes
16	Meeting of Audit Committee	18(2) Yes
17	Role of Audit Committee and information to be reviewed by the audit committee	18(3) Yes
18	Composition of nomination & remuneration committee	19(1) & (2) Yes
19	Quorum of Nomination and Remuneration Committee meeting	19(2A) Yes
20	Meeting of Nomination and Remuneration Committee	19(3A) Yes
21	Role of Nomination and Remuneration Committee	19(4) Yes
22	Composition of Stakeholder Relationship Committee	20(1), 20(2) & 20(2A) Yes
23	Meeting of Stakeholders Relationship Committee	20(3A) Yes
24	Role of Stakeholders Relationship Committee	20(4) Yes
25	Composition and role of risk management committee	21(1),(2),(3),(4) NA
26	Meeting of Risk Management Committee	21(3A) NA
27	Quorum of Risk Management Committee meeting	21(3B) NA
28	Gap between the meetings of the Risk Management Committee	21(3C) NA
29	Vigil Mechanism	22 Yes
30	Policy for related party Transaction	23(1), (1A), (5), (6), & (8) Yes
31	Prior or Omnibus approval of Audit Committee for all related party transactions	23(2), (3) Yes
32	Approval for material related party transactions	23(4) Yes
33	Disclosure of related party transactions on consolidated basis	23(9) Yes
34	Composition of Board of Directors of unlisted material Subsidiary	24(1) Yes
35	Other Corporate Governance requirements with respect to subsidiary of listed entity	24(2),(3),(4),(5) & (6) Yes
36	Alternate Director to Independent Director	25(1) NA
37	Maximum Tenure	25(2) Yes
38	Appointment, Re-appointment or removal of an Independent Director through special resolution or the alternate mechanism	25(2A) NA
39	Meeting of independent directors	25(3) & (4) Yes
40	Familiarization of independent directors	25(7) Yes
41	Declaration from Independent Director	25(8) & (9) Yes
42	Directors and Officers insurance	25(10) Yes
43	Confirmation with respect to appointment of Independent Directors who resigned from the listed entity	25(11) Yes
44	Memberships in Committees	26(1) Yes
45	Affirmation with compliance to code of conduct from members of Board of Directors and Senior management personnel	26(3) Yes
46	Policy with respect to Obligations of directors and senior management	26(2) & 26(5) Yes
47	Approval of the Board and shareholders for compensation or profit sharing in connection with deals in the securities of the listed entity	26(6) NA
48	Vacancies in respect Key Managerial Personnel	26A(1) & 26A(2), 26A(3) Yes
Any other information to be provided - Add Notes		

Annexure II		
<b>III. Affirmations</b>		
Sr.	Particulars Compliance status (Yes/No/NA)	
1	The Listed Entity has approved Material Subsidiary Policy and the Corporate Governance requirements with respect to subsidiary of Listed Entity have been complied	Yes
Any other information to be provided		

Annexure II	
1	Name of signatory Akshita Deepak Gohil
2	Designation Company Secretary and Compliance Officer

Additional Half yearly Disclosure	
Any Other Information for Disclosure of Loans / Guarantees / Comfort Letters / Securities Etc.	
<b>I. Disclosure of Loans/ guarantees/comfort letters securities etc.refr note below</b>	
(A) Any loan or any other form of debt advanced by the listed entity directly or indirectly	
Entity	Aggregate amount advanced during six months Balance outstanding at the end of six months
Promoter or any other entity controlled by them	
Promoter Group or any other entity controlled by them	
Directors (including relatives) or any other entity controlled by them	
KMPs or any other entity controlled by them	
<b>(B) Any guarantee / comfort letter (by whatever name called) provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by</b>	
Entity	Type of security (e.g. loan, guarantee, comfort letter, etc.) Aggregate amount of issuance during six months Balance outstanding at the end of six months (taking into account any invocation)
Promoter or any other entity controlled by them	
Promoter Group or any other entity controlled by them	
Directors (including relatives) or any other entity controlled by them	
KMPs or any other entity controlled by them	
<b>(C) Any security provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by</b>	
Entity	Type of security (cash, shares etc.) Aggregate value of security provided during six months Balance outstanding at the end of six months
Promoter or any other entity controlled by them	
Promoter Group or any other entity controlled by them	
Directors (including relatives) or any other entity controlled by them	
KMPs or any other entity controlled by them	
Additional Information	

II. Affirmations	
Affirmations	Compliance Status
All loans (or other form of debt), guarantees, comfort letters (by whatever name called) or securities in connection with any loan(s) or other form of debt) given directly or indirectly by the listed entity to promoters(s), promoter group, director(s) (including their relatives), key managerial personnel (including their relatives) or any entity controlled by them are in the economic interest of the company.	SintrateoCg.get("CG_YN_\$INtegrateFilingMasterDro.cgmMasterVCO.ans4aAffirm.ComplStatus")
Name	
Designation	
Place	
Date	

Signatory Details	
Name of signatory	Akshita Deepak Gohil
Designation of person	Company Secretary and Compliance Officer
Place	Mumbai
Date	23-Apr-2026

Investor Grievance Details	
No. of investor complaints pending at the beginning of Quarter	2
No. of investor complaints received during the Quarter	0
No. of investor complaints disposed off during the Quarter	2
No. of investor complaints those remaining unresolved at the end of the Quarter	0

Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies- The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below	
Any Other Information for Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies	
Sr. No.	Name of the unlisted company in which shares or voting rights have been acquired Date of acquisition Aggregate holding (% shares or voting rights) as at the end of the previous quarter % shares or voting rights acquired during the quarter Aggregate holding (% shares or voting rights) as at the end of the quarter

Disclosure of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule III are given below:	
Any Other Information for Disclosure of Imposition of Fine or Penalty	
Sr. No.	Name of the authority Nature and details of the action(s) taken or order(s) passed Date of receipt of order or interim order, or any other communication from the authority Details of the violation(s) / contravention(s) committed or alleged to be committed Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible

Disclosure of Updates to Ongoing Tax Litigations or Disputes The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:	
Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes	
Sr. No.	Name of the opposing party Date of initiation of the litigation / dispute Status of the litigation / dispute as per last disclosure Current status of the litigation / dispute