



Gem Aromatics Limited

Manufacturer & Exporters of Essential Oils & Aromatics Chemicals

Registered Office: A/410-411, A-Wing, Kailash Ind. Complex, Powai Vikhroli link Rd, Vikhroli West,
Mumbai-400079. Maharashtra, India, Tel No: +91-2225185231/25185931
CIN: L24246MH1997PLC111057

Date: May 15, 2026

To,
Listing/ Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

To,
Listing/ Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai – 400 051

BSE CODE: 544491

NSE SYMBOL: GEMAROMA

Dear Sir/ Madam,

Subject: Annual Secretarial Compliance Report for the financial year ended March 31, 2026.

Dear Sir/Madam,

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with circulars issued by SEBI, please find enclosed the Annual Secretarial Compliance Report for the financial year ended March 31, 2026.

This above information will also be hosted on the website of the Company at <https://gemaromatics.com/>

You are requested to take the same on your record.

Thanking you,

Yours faithfully,

For Gem Aromatics Limited

Akshita Deepak Gohil
Company Secretary & Compliance Officer
Enclosed: As Above

Corporate Office: A/503, Kailas Complex, Vikhroli Powai Link Rd, Parksite, Vikhroli (W), Mumbai-400079, Maharashtra, India.
Facility 1: Plot No 2, Survey No.16/4/2, Near Alok Industries, Village Rakholi, Silvassa-396230, Dadra & Nagar Haveli, India.
Facility 2: Khasara No 8,9,10,126, Village Gathona, Ujhani Budaun Road, District: Budaun-243639, UP, India.

E-mail: secretarial@gemaromatics.in **Web:** www.gemaromatics.in



To,
The Board of Directors,
GEM AROMATICS LIMITED
A/410, Kailas Complex,
Vikhroli Powai Link Road, Park Site,
Vikhroli (W), Mumbai – 400079

Dear Sirs,

Sub: Annual Secretarial Compliance Report for the Financial Year 2025-26

We have been engaged by **GEM AROMATICS LIMITED** (hereinafter referred to as the 'Company') having their equity shares listed on National Stock Exchange of India Limited and BSE Limited, to conduct an audit in terms of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI LODR Regulations") as amended, read with SEBI Master circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 11th July, 2023 and to issue the Annual Secretarial Compliance Report thereon.

It is the responsibility of the Management of the Company to maintain records, devise proper systems to ensure compliance with the provisions of all the applicable SEBI Regulations and circulars/ guidelines issued thereunder from time to time and to ensure that the systems are adequate effective.

Our responsibility is to verify compliances by the Company with provisions of all applicable SEBI Regulations and circulars/ guidelines issued thereunder from time to time and issue a report thereon.

Our Audit was conducted in accordance with Guidance Note on Annual Secretarial Compliance Report and Auditing Standards issued by the Institute of Company Secretaries of India and in a manner which involved such examinations and verifications as considered necessary and adequate for the said purpose. Annual Secretarial Compliance Report is enclosed as **Annexure A**.

For M/s. N L Bhatia & Associates
Practising Company Secretaries
UIN: P1996MH055800
PR No.: 6392/2025



Bharat Upadhyay
Partner

FCS No. 5436
COP No. 4457

UDIN: F005436H000367413

Date: May 15, 2026
Place: Mumbai

Annexure A**SECRETARIAL COMPLIANCE REPORT OF GEM AROMATICS LIMITED
FOR YEAR ENDED MARCH 31, 2026**

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Gem Aromatics Limited**. (hereinafter referred as 'the listed entity'/ Company), having its Registered Office at A/410, Kailas Complex, Vikhroli Powai Link Road, Park Site, Vikhroli (W), Mumbai – 400079. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon. Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter.

We, **M/s N L Bhatia & Associates**, Practicing Company Secretaries ("PCS"), have examined:

- (a) all the documents and records made available to us and explanation provided by the listed entity;
- (b) the filings/ submissions made by the listed entity to the stock exchanges;
- (c) website of the listed entity (<https://gemaromatics.com>);
- (d) any other documents / filings, as may be relevant, which have been relied upon to make this certification.

for the financial year ended March 31, 2026 ("Review Period") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");
- (c) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (d) The Depositories Act, 1996 and the Regulations and bye-laws framed there under.

The specific Regulations, provisions and the circulars/ guidelines issued thereunder, have been examined, include:

1. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time;



2. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 as amended from time to time;
3. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time;
4. Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 as amended from time to time;
5. Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
6. Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; - **(Not Applicable to the Company during the Financial year);**
7. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; - **(Not Applicable to the Company during the Financial year);**
8. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; - **(Not Applicable to the Company during the Financial year);**
9. Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
10. The Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009 – to the extent applicable during the period under review.

Based on the above examination, we hereby report that, for the year ended March 31, 2026:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below:

| Sr. No. | Compliance Requirement (Regulations / circulars / guidelines including specific clause) | Regulation / Circular No. | Deviations | Action taken by | Type of Action (Advisory/ Clarification / Fine/Show Cause Notice/ Warning, etc.) | Details of violation | Fine Amount | Observations/ remarks of the PCS, if any. | Management Response | Remarks |
|---|---|---------------------------|------------|-----------------|--|----------------------|-------------|---|---------------------|---------|
| There were no deviations observed during the year. | | | | | | | | | | |

- (b) The listed entity has taken the following actions to comply with the observations made in previous reports:

| Sr. No. | Observations/ Remarks of the PCS in the previous reports | Observations made in the secretarial compliance report for the year ended (the years are to be mentioned) | Compliance Requirement (Regulations / circulars / guidelines including specific clause) | Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity | Remedial actions, if any, taken by the listed entity | Comments of the PCS on the action taken by the listed entity |
|-----------------------|--|--|---|---|--|--|
| Not Applicable | | | | | | |

(c) We hereby report that, during the review period the compliance status of the listed entity with the following requirements:

| Sr. No. | Particulars | Compliance status (Yes/ No/ NA) | Observation / Remarks by PCS |
|---------|---|---------------------------------|--|
| 1. | <u>Secretarial Standards:</u> The compliances of listed entities are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI), as notified by the Central Government under Section 118(10) of the Companies Act, 2013. | Yes | The Company has duly complied with the SS issued by ICSI. |
| 2. | <u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations / circulars / guidelines issued by SEBI | Yes | The Company has updated all applicable policies under SEBI Regulations and the same are in conformity with SEBI Regulations and has been reviewed. |
| 3. | <u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none"> •The Listed entity is maintaining a functional website •Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s) / section of the website. | Yes | The Company has maintained fully functional website at https://gemaromatics.com/ |

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|----|--|-----|---|
| 4. | <u>Disqualification of Director:</u> None of the Directors of the listed entity are disqualified under Section 164 of Companies Act, 2013. | Yes | None of the Directors of the Company are disqualified under Section 164 of Companies Act, 2013. |
| 5. | <u>Details related to Subsidiaries of listed entities:</u> (a) Identification of material subsidiary companies. (b) Requirements with respect to disclosure of material as well as other subsidiaries. | Yes | The Company has appropriately identified material subsidiaries and proper disclosures were made with respect to disclosure of material as well as other subsidiaries. |
| 6. | <u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations. | Yes | The Company has complied with the SEBI Regulations for preserving and maintaining records as prescribed and has duly in place the said policy. |
| 7. | <u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI LODR Regulations. | Yes | The Company has duly conducted performance evaluation of the Board, Independent Directors and the Committees in each financial year. |
| 8. | <u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit committee. | Yes | The Company has obtained prior approval of Audit Committee for all Related party transactions. |
| 9. | <u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations within the time limits prescribed thereunder. | Yes | The Company has provided all the required disclosure(s) under Regulation 30 along with Schedule III of the SEBI LODR |



| | | | |
|-----|---|-----|---|
| | | | Regulations within the time limits prescribed there under. |
| 10. | <u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015. | Yes | The Company has duly complied with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015. |
| 11. | <u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (₹) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column. | NA | During the financial year no such action has been taken by SEBI or Stock Exchanges. |
| 12. | <u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary has / have complied with paragraph 6.1 and 6.2 of section V-D of Chapter V of the SEBI Master Circular dated 11 th November, 2024 on compliance with the provisions of the SEBI LODR Regulations by listed entities. | NA | There is no instance of resignation of statutory auditors from the Company or any of its material subsidiaries during the financial year. |
| 13. | <u>Additional Non-compliances, if any:</u> No additional non-compliance observed for any of the SEBI regulation/circular/guidance note etc. | NA | There are no additional non-compliances observed. |

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the Management of the listed entity.



2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the purpose of compliance in terms of Regulation 24A (2) of the SEBI LODR Regulations and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Date: May 15, 2026

Place: Mumbai

For M/s. N L Bhatia & Associates

Practising Company Secretaries

UIN: P1996MH055800

PR No.: 6392/2025



Bharat Upadhyay

Bharat Upadhyay

Partner

FCS No. 5436

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