



Gem Aromatics Limited

(Formerly Known as Gem Aromatics Pvt. Ltd.)

Manufacturers & 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: +91-25185231/25185931 CIN: U24246MH1997PLC111057

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF GEM AROMATICS LIMITED (FORMERLY KNOWN AS GEM AROMATICS PRIVATE LIMITED) ON MONDAY, 16TH DAY OF DECEMBER, 2024 AT 8.00 PM IST / 7.30 A.M MST AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT A/410, KAILAS COMPLEX, VIKHROLI POWAI LINK ROAD, PARK SITE, VIKHROLI (W), MUMBAI- 400079 CONCLUDED AT 09:08 P.M./8.38 A.M

TO ADOPT REVISED MATERIALITY POLICY

“**RESOLVED THAT** pursuant to applicable provisions of the SEBI ICDR Regulations and for the purpose of disclosure in the documents in relation to the initial public offering of the equity shares of the Company (**Offer Documents** and such offering, the Offer), the materiality policy for identification of (i) outstanding material litigation involving our Company, Directors, Promoters, Subsidiaries and Group Companies (to the extent such litigation has any material impact on the Company); (ii) the Group Companies; and (iii) the material creditors of the Company.

RESOLVED FURTHER THAT the above policy on materiality shall be without prejudice to any disclosure requirements which may be prescribed under the Companies Act, 2013 and the rules thereunder with respect to disclosure of litigation, notices, disputes and other proceedings in the Offer Documents, or which may be prescribed by the Securities and Exchange Board of India (SEBI) and/or other authority with respect to listed companies, or disclosure requirements as may be prescribed by SEBI through its observations on the Offer Documents, or disclosures that may arise from any investor or other complaints and clarifies that the above policy on materiality is solely from the perspective of disclosure requirements prescribed under the SEBI ICDR Regulations with respect to Offer Documents and should not be applied towards any other purpose.

RESOLVED FURTHER THAT based on enquiry made and review of the certificates provided by 1) doTERRA Global Limited 2) doTERRA International LLC (Group Companies) stating that there is no litigation involving the Group Companies which has a material impact on the Company, the Board has taken on record the certificate provided by the Group Companies and has determined that there is no litigation involving the Group Companies which has a material impact on the Company.

RESOLVED FURTHER THAT Mr Vipul Parekh, whole time Director of the Company, Mrs Kaksha Vipul Parekh, Whole Time Director & CFO of the Company and Mr. Yash Parekh Managing Director & CEO of the Company be and are hereby severally authorized to do all such acts, deeds, matters and things, including to settle

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Facility 1: Plot No 2, Survey No.16/4/2, Near Alok Industries, Village Rakholi, Silvassa, Dadra & Nagar Haveli, Pin # 396230.

Facility 2: Khasara No 8,9,10,126, Village Gathona, Ujhani Budaun Road, District: Budaun, UP, India, Pin # 243639.

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



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any question, difficulty or doubt that may arise and to finalise and execute all documents and writings as may be necessary.

RESOLVED FURTHER THAT certified copies of this resolution as well as materiality policy be provided to those concerned under the hands of a Director or Company Secretary wherever required."

//Certified True Copy//

For Gem Aromatics Limited
(Formerly Known as Gem Aromatics Private Limited)

Kaksha Vipul Parekh
Whole Time Director & CFO
(DIN: 00235998)



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