



Ref: GSA: CS: 2026

Dated: 06th January, 2026

**Department of Corporate Relations
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001**

BSE Scrip Code: 513059

SUB: Non-applicability of Disclosure under Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Submission of Compliance Report on Corporate Governance for the Quarter ended 31st December, 2025

Dear Sir/Madam,

It is hereby informed that pursuant to Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Compliances with the Corporate Governance provisions as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clause (b) to (i), (t) of sub regulation (2) of regulation 46 and Para C, D and E of Schedule V shall not apply to our Company, w.e.f. 01st April, 2024, as its Paid up Equity Share Capital and Net Worth are not exceeding rupees Ten Crore and Twenty Five Crore respectively, as on the last days of the previous financial years (31st March, 2024 & 31st March, 2025) and further for a period of four consecutive financial years (i.e. period of over three consecutive financial years).

Accordingly, our Company is not required to submit "**Compliance Report on Corporate Governance for the Quarter ended 31st December, 2025**" as required under Regulation 27(2) of the (Listing Obligations and Disclosure Requirements) Regulations, 2015. Further, we confirm that whenever these provisions become applicable to the Company at a later date, the same shall be complied with, within six months from the date on which the provision becomes applicable to the Company.

In this regard, we are enclosing herewith a **Certificate from Practising Chartered Accountant** dt. 17th July, 2025 confirming the Paid up Equity Share Capital and Net Worth for the **previous four financial years** in terms of Section II-B of SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023.

Kindly take the same on record.

Thanking you,

**Yours faithfully,
For G S AUTO INTERNATIONAL LIMITED**

**SANDEEP
(COMPANY SECRETARY & COMPLIANCE OFFICER)
ICSI Membership No.: A72232**

*Encl: Certificate for Paid up Equity Share Capital & Net worth by
Practicing Chartered Accountant for the previous 4 Financial Years*

Net-Worth & Paid up Share Capital Certificate

for the Financial Years ended 31.03.2022, 31.03.2023, 31.03.2024 & 31.03.2025

It is hereby certified that pursuant to Regulation 15 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, provisions of **Regulation 27 (2)** of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, along with other provided regulations, are not applicable to “**G. S. AUTO INTERNATIONAL LTD.**” (the Company) (CIN: L34300PB1973PLC003301, BSE Scrip Code: 513059), w.e.f. 01st April, 2024.

Furthermore, **Equity Paid-up Equity Share Capital** of the Company does not exceed Rs. 10.00 Crores and **Net worth** does not exceed Rs. 25.00 Crores **during last 4 (four) previous financial years** as shown below in the table:-

| Rs. (In Lacs) | | | | | |
|---------------|-------------------------------------------------------------------------------------------------------|----------------|-----------------|-----------------|-----------------|
| Sr. No. | Particulars | 31.03.2025 | 31.03.2024 | 31.03.2023 | 31.03.2022 |
| 1. | Equity Share Capital | 725.73 | 725.73 | 725.73 | 725.73 |
| 2. | Other Equity (Excluding Capital Revaluation Reserve & Capital Reserve created on amalgamation) | 1433.11 | 1,310.31 | 1,244.42 | 1,540.96 |
| 3. | Net worth of company u/r 2(1)(s) of SEBI (LODR) Regulations, 2015 | 2158.84 | 2,036.04 | 1,970.15 | 2,266.69 |

Note: This certificate is issued at the special request of the Director of M/s **G. S. AUTO INTERNATIONAL LTD.**

Note: This certificate is issued on the basis of information/documents produced before us for verification.

For Sukhminder Singh & Co.
 (Chartered Accountants)
 Reg. No.: 016737N

Place: Ludhiana
 Date: 17/07/2025



CA SANJAY SAINI
 Partner

UDIN: - **25558069BMHHXU2131**



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Member Details: SANJAY SAINI (558069)

Firm Details: 016737N

Document Type: Certificates

Type of Certificate: Capital Contribution Certificate/net worth certificate

Date of signing of Document: 17-07-2025

Figures/Particulars:

- Net Worth as on 31.03.2022 (Rs. in lacs): 2266.69 (Actual) : 2,266.69
- Net Worth as on 31.03.2023 (Rs. in lacs): 1970.15 (Actual) : 1,970.15
- Net Worth as on 31.03.2024 (Rs. in lacs): 2036.04
- Net Worth as on 31.03.2025 (Rs. in lacs): 2158.84

Document Description: Net Worth and Paid up Share Capital Certificate

Status: Active

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