

GGL/SE/2025-26/P08

Date: April 11, 2025

**To
The General Manager Listing,
The Corporate Relations Department,
BSE LIMITED PJ Towers,
25th floor, Dalal Street,
Mumbai -400 001.**

Dear Sir/Madam,

Sub: Confirmation pertaining to Non-Applicability of Annual Disclosure to be made by an Entity as a Large Corporate

**Ref: 1. SEBI Circular SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018;
2. SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021 (updated as on April 13, 2022);
3. BSE Circular No. LIST/COMP/05/2019-20 dated April 11, 2019;
4. BSE Circular No. LIST/COMP/59/2019-20 dated March 3, 2020;
5. BSE Notice No. 20220427-2 dated April 27, 2022.**

With reference to above captioned subject matter and Circulars of SEBI and BSE Limited in respect of fund raising by Issuance of Debt Securities by Large Corporate; we hereby confirm that the Company does not fall under the category of "Large Corporate" as per the criteria provided in the said circular as on 31st March, 2025.

Hence there is no requirement for filing of Annual Disclosure in "Annexure B" as per Notices/Circulars issued by BSE and in "Annexure XII B2" to the said operational circular dated August 10, 2021 (updated as on April 13, 2022) for the financial year ended 31.03.2025.

Furthermore, the Company has submitted the Confirmation regarding Non-Applicability of Initial Disclosure on April 07, 2025.

You are requested to kindly take the above information on record.

Thanking you,

For Gautam Gems Limited

**Gautam P. Sheth
Managing Director
DIN: 06748854**