



**G.S. AUTO INTERNATIONAL LTD.**



Ref: GSA: CS: 2026

Dated: 19<sup>th</sup> May, 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 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Annual Secretarial Compliance Report for the Financial Year ended 31<sup>st</sup> March, 2026**

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. 01<sup>st</sup> 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 day of the previous financial year (31<sup>st</sup> March, 2025) and further for a period of three consecutive financial years.

Accordingly, our Company is not required to submit “**Secretarial compliance report for the financial year ended 31<sup>st</sup> March, 2026**” as required under Regulation 24A(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Further, we confirm that whenever the provision of Regulation 24A becomes 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** confirming the Paid up Equity Share Capital and Net Worth for the **previous three financial years** in terms of Section II-B of SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11<sup>th</sup> July, 2023.

Kindly take the same on record.

Thanking you,

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

**Jasmine Kaur**  
**(COMPANY SECRETARY & COMPLIANCE OFFICER)**  
**ICSI Membership No.: A79557**

*Encl: Certificate for Paid up Equity Share Capital & Net worth by  
Practising Chartered Accountant for the previous 3 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. 01<sup>st</sup> 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)

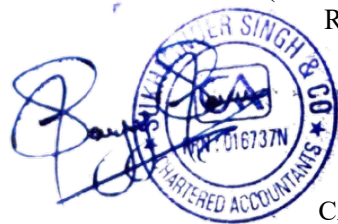
Sr. No.	Particulars	31.03.2025	31.03.2024	31.03.2023	31.03.2022
1.	Equity Share Capital	725.73	725.73	725.73	725.73
2.	Other Equity (Excluding Capital Revaluation Reserve & Capital Reserve created on amalgamation)	1433.11	1,310.31	1,244.42	1,540.96
3.	<b>Net worth of company u/r 2(1)(s) of SEBI (LODR)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

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**