

GAUTAM GEMS LIMITED

Registered Office: 3rd Floor, Office – 301, Sumukh Super Compound, Vasta Devadi Road,
Surat -395004 Gujrat

CIN: L36911GJ2014PLC078802

Email- complianceggl@gmail.com **Phone No.:** 0261-2538046 **Website:** www.gautamgems.com

Date: December 05, 2024

To,
The General Manager
Listing Corporate Relations Department
BSE LIMITED
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Dear Sir/ Madam,

Subject: Intimation of Resignation of Statutory Auditor pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Gautam Gems Ltd (BSE Script Code: 540936)

Dear Sir/Madam,

In compliance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform the Exchange that M/s Rajesh J. Shah & Associates, Chartered Accountants (ICAI Firm Registration No. 108407W), the statutory auditors of the company, have tendered their resignation. The resignation was submitted through a letter dated November 16, 2024, and the communication regarding the same was received by the company via email on December 5, 2024. The resignation is due to their unwillingness and pre-occupation, which has led to their inability to complete the term of their appointment.

A copy of the Email, resignation letter dated November 16, 2024, along with annexure A as prescribed under SEBI circular no CIR /CFD/CMD1/114/2019 dated 18-Oct-2019 as received from M/s Rajesh J. Shah & Associates, Chartered Accountants, is enclosed herewith this letter as Annexure II.

Further details concerning the resignation and change in auditors, as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circulars CIR/CFD/CMD/4/2015 dated September 9, 2015 is enclosed as Annexure I.

Thank you for your attention and Obligated.

Sincerely,
For Gautam Gems Ltd

Gautam P. Sheth
Managing Director
DIN: 06748854

Encl: As stated

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Annexure- I

Information as required under Regulation 30 - Part A of Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

Sr. No	Details of event(s) that need to be provided	Information of such event(s)
1.	Name of Statutory Auditors	M/s Rajesh J. Shah & Associate
2.	Reason for Change	Resignation due to unwillingness and pre-occupancy and detailed reasons for resignation mentioned in the attached resignation letter of the statutory auditors dated November 16, 2024 .
3.	Date of appointment/cessation	The resignation of Statutory Auditors takes into effect from November 16, 2024
4.	Brief profile (in case of appointment)	Not Applicable
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable



Annexure- II

Gautam Gems <complianceggl@gmail.com>

Fw: Annexure A and Regisnation

1 message

CA-RJSA <rjshah_ca@yahoo.com>

Thu, Dec 5, 2024 at 1:54 PM

Reply-To: CA-RJSA <rjshah_ca@yahoo.com>

To: "COMPLIANCE.GGL@GMAIL.COM" <COMPLIANCE.GGL@gmail.com>, Rajesh Shah <raj.att1964@gmail.com>

RJSA**RAJESH J. SHAH & ASSOCIATES****CHARTERED ACCOUNTANTS**

HEAD OFFICE

**B-110-111, Gopal Palace, Nr. Shiromani Complex
Nehrunagar, Ahmedabad-380015**

BRANCH OFFICE

**B-303, Vasudha Parnika, Nr. Laxmi Mata Mandir
Barer, Balewadi, Pune-411 045****<http://www.rjsaonline.in>****Contact us:****079-3521 9507****079-3521 8857****079-3522 0166****079-3502 2105****Skype: ca.jimit**

----- Forwarded message -----

From: CA-RJSA <rjshah_ca@yahoo.com>**To:** GAUTAM GEMS <gautamgemslimited@gmail.com>; Rajesh Shah <raj.att1964@gmail.com>**Sent:** Thursday 5 December, 2024 at 10:46:21 am IST**Subject:** Annexure A and Regisnation

pfa Annexure A and resignation letter

Rajendra



Date : 16th November, 2024

To,
The Director,
GAUTAM GEMS LIMITED
301, Sumukh Super Compound,
Vasta Devadi Road, Surat - 395004

Dear Sir,

In reference to our appointment as statutory Auditor we would like to inform you our unwillingness to be appointed as Statutory Auditor of your Company due to pre-occupation with other activities.

We have no objection for appointment of any other firm as statutory auditors of your Company.

Kindly treat this as our resignation.

Kindly accept and acknowledge the same.

Thanking you,

Yours truly,

FOR RAJESH J SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 108407W

Digitally signed by RAJESHBHAI JASWANTLAL
SHAH
DN: cn=CA, o=Personal, postalCode=380015,
st=Ahmedabad, st=C Gujarat, street=7 Sardar,
Ahmedabad City, Ahmedabad City Gujarat India =
380015, Anandnagar, serial=6980,
c=IN, email=rajeshbhaj@rajeshbhaj.com,
2.5.4.2.0=f20241116104336.rajeshbhaj@rajeshbhaj.com, ou=
Rajeshbhaj@rajeshbhaj.com, o=Rajeshbhaj@rajeshbhaj.com,
email=rajeshbhaj@rajeshbhaj.com,
cn=RAJESHBHAI JASWANTLAL SHAH
Date: 2024.11.16 11:26:56 +05'30'

CA RAJESH J. SHAH
PARTNER
M. NO. 040268

Annexure A

Sr. No	Particular	Explanation
1	Name of the listed entity/ material subsidiary:	Gautam Gems Limited
2.	Details of the statutory auditor: a. Name: b. Address: c. Phone number: d. Email:	Rajesh j. Shah & Associates B-110-111, Gopal Palace, Satellite, Ahmedabad 079-35219507 Rjshah_ca@yahoo.com
3.	Details of association with the listed entity/ material subsidiary: a. Date on which the statutory auditor was appointed b. Date on which the term of the statutory auditor was scheduled to expire c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	May 02, 2024. 31/03/2025 We have issued our Limited Review report for the Period ended September 30, 2024 on 8 th October, 2024 prior to Our resignation.
4.	Detailed reasons for resignation:	Due to our unwillingness and pre-occupation with other activities.
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Refer the Resignation Letter
6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	Not Applicable

	<p>a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.</p> <p>b. Whether the lack of information would have significant impact on the financial statements/results.</p> <p>c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705</p> <p>d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.</p>	<p>Non</p> <p>Non</p> <p>Non</p> <p>Non</p>
7.	Any other facts relevant to the resignation:	Not Applicable

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm.

For RAJESH J. SHAH & ASSOCIATES
 CHARTERED ACCOUNTANTS

FRN : 108407W

RAJESHBHAI
 JASWANTLAL
 SHAH

Digitally signed by RAJESH BHAI JASWANTLAL SHAH
 DN: cn=RAJESH BHAI JASWANTLAL SHAH, o=RAJESH BHAI JASWANTLAL SHAH, ou=RAJESH BHAI JASWANTLAL SHAH, email=rajesh@rajeshshah.com, c=IN

CA RAJESH J. SHAH

PARTNER

M. NO. 040268