

Date: 21st April, 2026

To,
Listing Compliances
BSE Ltd,
P. J. Towers,
Fort, Mumbai – 400001.

Scrip Code : 531137
Scrip Id : GEMSI

Dear Sir/Madam,

Reference: Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018.

Subject: Reconciliation of Share Capital Audit Report for the quarter ended on 31st March, 2026.

This is in compliance with Regulation 76 of the SEBI (Depositories and Participants), Regulations, 2018. Kindly find enclosed herewith Reconciliation of Share Capital Audit Report for the quarter ended as on 31st March, 2026 issued by M/s. N K M & Associates, Practicing Company Secretary.

This is for your information and record.

Thanking You,

For Gemstone Investments Limited

Sudhakar Gandhi
Managing Director
DIN: 09210342

Encl: As above

To,
The Board of Directors,
Gemstone Investments Limited
CIN: L65990MH1994PLC081749
Unit No. 1212, Kosha Kommercial Complex,
Podar Road, Malad (East),
Mumbai, Maharashtra, 400097

RECONCILIATION OF SHARE CAPITAL AUDIT REPORT

I have examined the Register of Members, beneficiary details furnished by the Depositories and records/documents being maintained by Gemstone Investments Limited ("the Company") and M/s. MUFG Intime India Pvt. Ltd. its Registrar and Share Transfer Agents for issuing this certificate, in compliance with Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018 read with SEBI Circular No. D&CC/FITTC/CIR-16/2002 dated December 31, 2002 and the Circular No. CIR/MRD/DP/30/2010 dated September 6, 2010 issued by the Securities and Exchange Board of India.

In my opinion and to the best of my knowledge and information and according to the explanations given to me and based on such verification as considered necessary, I hereby certify the Reconciliation of Share Capital Audit Report annexed herewith for the quarter ended on 31st March, 2026.

For N K M & Associates
[Company Secretary]
[Firm Registration No. I2018MH1812700]

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Nikita Kedia
Proprietor
Membership No: A54970
CP No.: 20414
Peer review no. 2470/2022

UDIN: A054970H000133125

Place: Mumbai
Date: April 17, 2026

ANNEXURE TO RECONCILIATION OF SHARE CAPITAL AUDIT REPORT OF GEMSTONE INVESTMENTS LIMITED FOR THE QUARTER ENDED 31st MARCH 2026

Sr. No.	Particulars	Details					
1.	For Quarter Ended	31 st March, 2026					
2.	ISIN	INE503D01027					
3.	Face Value	Re. 1/- each					
4.	Name of the Company	Gemstone Investments Limited					
5.	Registered Office of the Company	Unit No. 1212, 12 th Floor Kosha Kommercial Komplex Podar Road, Malad (East), Mumbai, Maharashtra, 400097.					
6.	Correspondence Address	Same as above					
7.	Telephone & Fax No	+91 72089 92060					
8.	Email Address	gemstoneltd@gmail.com					
9.	Website	www.gemstoneltd.com					
10.	Name of the Stock Exchange where the Company's securities are listed	BSE Limited					
	Particulars	Number of Shares	% of total Issued Capital				
11.	Issued Capital	7,47,50,000	100.00				
12.	Listed Capital (Exchange wise) (as per Company records)	7,47,50,000	100.00				
13.	Held in Dematerialized form in CDSL	5,68,40,513	76.04				
14.	Held in Dematerialized form in NSDL	1,74,41,787	23.33				
15.	Physical	4,67,700	0.63				
16.	Total No. of Shares (13+14+15)	7,47,50,000	100.00				
17.	Reasons for difference if any between (11&12), (11&16), (12&16)	No Difference					
	Certifying the details of changes in share capital during the quarter under consideration as per Table below:						
	Particulars ***	No. of Shares	Applied/ Not Applied for Listing	Listed on Stock Exchange (Specify Names)	Whether intimated to CDSL	Whether intimated to NSDL	In-principal Approval pending from SE (specify Names)
	NA	NA	NA	NA	NA	NA	NA
	*** Rights, Bonus, Preferential Issue, ESOPs, Amalgamation, Conversion, Buyback, Capital Reduction Forfeiture, any other (to specify).						
19.	Register of Members is updated (Yes/No)			Yes			
	If not updated up to which date			Not Applicable			
20.	Reference of previous quarter with regards to excess dematerialized shares, if any.			NIL			
21.	Has the Company resolved the matter in point No. 20 above in the current quarter? If not reason why?			Not Applicable			
22.	Mention the total no. of requests if any confirmed after 21 days and the total no. of requests pending beyond 21days with the reasons for delay:						

Total No. of Demat request	No. of Requests	No. of Shares	Reasons for Delay
Confirmed after 21 days	Nil	Nil	Not Applicable
Pending for more than 21 days	Nil	Nil	Not Applicable
23.	Name, Telephone & Fax No. of Compliance Officer of the Company	Jayesh Ahire Company Secretary & Compliance Officer Membership no: A29775 Tel No.: +91 72089 92060	
24.	Name, Address, Tel & Reg. No. of Practicing Company Secretary	N K M & Associates Nikita Kedia CP No.: 20414 Peer Review No.: 2470/2022 Add: 1702, Vasudev Paradise, Near Unique Garden, Mira Road (E), Thane-401107. Ph No.: +91 72085 58932 Email ID: csnikitakedia@gmail.com	
25.	Appointment of common agency for share registry work. If yes, name & address:	Yes MUFG Intime India Pvt. Ltd. Registration Number: INR000004058 Add: C-101, 247 Park, L.B.S. Marg, Vikhroli (West), Mumbai - 400083. Tel No.: 022-4918600068 Email Id: mumbai@in.mpms.mufg.com Website: www.in.mpms.mufg.com	
26.	Any other details that the PCS may like to provide (e.g., BIFR Company, delisting from SE, Company changed its name etc.)	The Company has allotted Warrants on Preferential basis as follows: 1) 19,98,40,000 Warrants on 19 th November 2025 2) 19,37,60,000 Warrants on 26 th November 2025 Each warrant is convertible into one fully paid-up equity share of Re. 1/-.	

For N K M & Associates
[Company Secretary]
[Firm Registration No. I2018MH1812700]

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Nikita Kedia
Proprietor
Membership No: A54970
CP No.: 20414
Peer review no. 2470/2022

UDIN: A054970H000133125

Place: Mumbai
Date: April 17, 2026