

19<sup>th</sup> January 2024

To,  
Listing Compliances  
BSE Ltd,  
P. J. Towers,  
Fort, Mumbai – 400 001.

Scrip Code : 531137  
Scrip Id : GEMSI

Dear Sir/Madam,

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

**Subject: Reconciliation of Share Capital Audit Report for the quarter ended on 31<sup>st</sup> December, 2023.**

Attached herewith is a Reconciliation of Share Capital Audit Report for the quarter ended as on 31<sup>st</sup> December, 2023 issued by M/s. N K M & Associates, Practicing Company Secretary in compliance with Regulation 76 of the SEBI (Depositories and Participants), Regulations, 2018.

Please take the above information on record.

Thanking You,

**For Gemstone Investments Limited**

**Sudhakar Bhagawatlal Gandhi**  
**Managing Director**  
**DIN: 09210342**

**Encl: As above**

To,  
**The Board of Directors,**  
**Gemstone Investments Limited**  
**[CIN: L65990MH1994PLC081749]**  
Office no A-301, Shubham Centre A Building CHS,  
Cardinal Gracious Road, Andheri East, Mumbai 400093

**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 **Link 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 **December 31, 2023.**

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

**Nikita** Digitally signed  
by Nikita  
**Murarilal** Murarilal Kedia  
**Kedia** Date: 2024.01.13  
12:01:42 +07'00'

**Nikita Kedia**  
**Proprietor**  
**Membership No: A54970**  
**CP No.: 20414**

**Peer review no. 2470/2022**

**Place: Mumbai**  
**Date: January 13, 2024**

**UDIN: A054970E003208516**

**ANNEXURE TO RECONCILIATION OF SHARE CAPITAL AUDIT REPORT OF GEMSTONE INVESTMENTS LIMITED FOR THE QUARTER ENDED DECEMBER 31, 2023**

1.	For Quarter Ended	December 31, 2023				
2.	ISIN	INE503D01027				
3.	Face Value	Re. 1/- each				
4.	Name of the Company	<b>Gemstone Investments Limited</b>				
5.	Registered Office of the Company	Office no A-301, Shubham Centre A Building CHS, Cardinal Gracious Road, Andheri East, Mumbai - 400093.				
6.	Correspondence Address	Same as above				
7.	Telephone & Fax No	7208992060				
8.	Email Address	<a href="mailto:gemstoneltd@gmail.com">gemstoneltd@gmail.com</a>				
9.	Website	<a href="http://www.gemstoneltd.com">www.gemstoneltd.com</a>				
10.	Name of the Stock Exchange where the Company's securities are listed	BSE Limited				
		<b>Number of Shares</b>	<b>% of total Issued Capital</b>			
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	5,40,73,088	72.34			
14.	Held in Dematerialized form in NSDL	2,01,78,212	26.99			
15.	Physical	4,98,700	0.67			
16.	Total No. of Shares (13+14+15)	<b>7,47,50,000</b>	<b>100.00</b>			
17.	Reasons for difference if any between (11&12), (11&16), (12&16)	No Difference				
	<b>Certifying the details of changes in share capital during the quarter under consideration as per Table below:</b>					
<b>Particulars ***</b>	<b>No. of Shares</b>	<b>Applied/Not Applied for Listing</b>	<b>Listed on Stock Exchange (Specify Names)</b>	<b>Whether intimated to CDSL</b>	<b>Whether intimated to NSDL</b>	<b>In-principal Approval pending from SE (specify Names)</b>
-	-	-	-	-	-	-
*** 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	<b>Jayesh Ahire</b> Company Secretary & Compliance Officer Membership no: A29775 Tel No.: +91 7208992060	
24.	Name, Address, Tel & Reg. No. of Practicing Company Secretary	<b>N K M &amp; Associates</b> <b>Nikita Kedia</b> CP No.: 20414 Add: H-302, A-wing, Sujata Shopping Centre, Navghar Road, Bhayander East, Thane-401105. Ph No.: 7208558932 Email ID: <a href="mailto:csnikitakedia@gmail.com">csnikitakedia@gmail.com</a>	
25.	Appointment of common agency for share registry work. If yes, name & address:	<b>Yes</b> <b>Link Intime India Pvt. Ltd.</b> Registration Number: INR000004058 Add: C-101, 247 Park, L.B.S. Marg, Vikhroli (West), Mumbai - 400 083. Tel No.: 022 - 49186270 Email Id: <a href="mailto:rnt.helpdesk@linkintime.co.in">rnt.helpdesk@linkintime.co.in</a> Website: <a href="http://www.linkintime.co.in">www.linkintime.co.in</a>	
26.	Any other details that the PCS may like to provide (e.g., BIFR Company, delisting from SE, Company changed its name etc.)	Not Applicable	

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

Nikita  
Murarilal  
Kedia  
Digitally signed by  
Nikita Murarilal  
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**Nikita Kedia**  
Proprietor  
Membership No: A54970  
CP No.: 20414

Peer review no. 2470/2022

Place: Mumbai  
Date: January 13, 2024

UDIN: A054970E003208516