

14th July, 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 30th June, 2026.

Pursuant to Regulation 76 of the SEBI (Depositories and Participants), Regulations, 2018. M/s. N K M & Associates, Practicing Company Secretary issued Reconciliation of Share Capital Audit Report attached herewith for the quarter ended as on 30th June, 2026.

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 Komplex,
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 30th June 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: A054970H000818832

Place: Mumbai
Date: July 13, 2026

convertible into 39,36,00,000 equity shares of Re. 1/- each at an issue price of 2.50/- to non-promoters on preferential basis. Accordingly, the company has allotted equity shares in trenches on receipt of consideration.				
2. The Company received the listing approval from BSE on 16 June 2026 for 2,16,48,000 equity shares, Further the Company has applied for Trading Approval of 2,16,48,000 equity shares to BSE on 25 th June 2026 and same is under process.				
3. The Company has also applied for Listing of remaining 37,19,52,000 equity shares to BSE same is under process				
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.)			

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

N K M & ASSOCIATES

PRACTICING COMPANY SECRETARY

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