# **GEMS COMMERCIAL CO LTD**

CIN: L51109WB1983PLC035777 website: www.gemscommercial.co.in Admin. Office: B-38, Ground Floor, GHCL House, Institutional Area, Sector-1, Noida, Gautam Buddha Nagar, U.P. – 201301. Email: investcos@yahoo.com, gemscom@yahoo.com, Ph: +91-120-4939945

November 12, 2024

The President, Kolkata Stock Exchange Ltd., 7 - Lyons Range, **Kolkata - 700 001.** 

# Ref : CSE Script Code - 17131

Dear Sir,

Pursuant to provision of Regulation 30(2) & Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) regulations, 2015 and other applicable provisions, if any, please find enclosed herewith :

- 1. Unaudited financial results for the quarter and half year ended on September 30, 2024 along with the Auditor's review report as considered, reviewed and approved by the Board of Directors in their meeting held on November 12, 2024.
- 2. Statement of Assets and Liabilities as on September 30, 2024.
- 3. Statement of Cash Flow for the half year ended on September 30, 2024.

Further the Board Meeting started at its scheduled time at 2.00 PM and concluded at 3.00 PM.

Please acknowledge the receipt.

Thanking you,

Yours faithfully,	
For Gems Comme	rcial Co. Ltd.
(Rajender Soni)	rcial Co. Ltd. Jems Commercial Company Ltd.
Director	Director/Authorized Signatory

Frenching COM COPARY LTD.,

### Unaudited Financial Results for quarter & half ended on 30th September, 2024 Gems Commercial Co Ltd. Regd. Office: 20/1, Maharshi Debendra Road, 2nd Floor, Kolkata (WB)- 700007 Admin. Office: B-38, Ground Floor, Institutional Area, Sector-1, Noida (U.P.) - 201301. CIN: L51109WB1983PLC035777

website: www.gemscommercial.co.in Email: gemscom@yahoo.com, Ph: +91-120-4939945

Partl				(Rs. in Lakh)		
Particulars		Quarter ended		Half year o	ended	year ende
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.202
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited
1. Income from Operations			- <u>-</u>		(and a descent)	findance
(a) Net Sales/Income from Operations (Net of excise duty)			-			
(b) Other Operating Income	367.54	-	514.54	367.54	514.54	522.7
Total income from Operations (net)	367.54	Constration (R. St.	514.54	367.54	514.54	522.7
2. Expenses						
(a) Cost of Materials consumed	-	+	(a)			
(b) Purchase of stock-in-trade		-	-			
(c) Changes in inventories of finished goods, work-in-progress and stock- in-trade			2	-	-	
(d) Employee benefits expense	0.45	0.45	0.45	0.90	0.90	1.6
(e)Depreciation and amortisation expense	1.74	1.75	3.13	3.49	6.04	12.2
(f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.30	2.67	1.58	2.97	6.92	29.7
Total Expenses	2.49	4.87	5.15	7.36	13.86	43.7
3. Profit / (Loss) from operations before other income, finance						
costs and exceptional items (1-2)	365.05	(4.87)	509.38	360.18	500.68	479.01
4. Other Income	-					4.64
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	365.05	(4.87)	509.38	360.18	500.68	483.7
6. Finance Costs	1.49		0.95	1.49	1.02	3.5
7. $it / (Loss)$ from ordinary activities after finance costs but before exceptional items (5 $\pm$ 6)	363.56	(4.87)	508.44	358.69	499.66	480,14
3. Exceptional Items		-				(1.18
9.Profit / (Loss) from ordinary activities before tax (7 $\pm$ 8)	363,56	(4.87)	508.44	358.69	499.66	478.96
10. Tax expense	90.28		124.45	90.28	124.45	(121.50
11.Net Profit / (Loss) from ordinary activities after tax (9 $\pm$ 10)	70.20		144.45	90.28	124.45	(121.78
	273.28	(4.87)	383.99	268.41	375.21	357.18
12. Extraordinary items	-		-			1.5
13. Net Profit / (Loss) after Tax for the period (11±12)	273.28	(4.87)	383.99	268.41	375.21	357.1
OTHER COMPREHANSIVE INCOME	14		÷			
4. Other Comprehansive Incomefor the period net of Tax - not to be reclassified subsequently to Profit & Loss Account		-	-			345.25
5. Total Comprehansive Income for the period comprising Profit / Loss) after taxes and Comprehansive Income (13 $\pm$ 14)	273.28	(4.87)	383.99	268.41	375.21	702.43
.6. Paid-up equity share capital Face Value of Rs 10.00 each)	623.50	623.50	623.50	623.50	623.50	623.50
7. Other Equity excluding Revaluation Reserves as per Last Audited Balance Sheet	×	-	-			13,243.52
8. Earnings Per Share (after extraordinary items) of Rs 10/- each) (not annualised):	-					
a) Basic	4.38	(0.08)	6.16	4.30		
b) Diluted	4.38	(0.08)		10000	6.02	5.73
<ul> <li>9. arnings Per Share (after extraordinary items)</li> <li>0. 10/- each)</li> </ul>	4.38	[0:08]	6.16 Not Ann	4.30 ualised	6.02	5.73
a) Basic	land	10 000	and	coural.	2222	
b) Diluted	4.38	(0.08)	6.16	4.30	6.02	5.73
Diuccu	4.38	(0.08)	6.16	4.30	6.02	5.73

1. The above unaudited standalone financial results of Gems Commercial Company Limited ("the Company") have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their meeting held on November 08, 2023. Limited review of these results required under Regulation 33 of SEBI (LODR) Regulations, 2015, has been completed by the statutory auditors of the Company. The Statutory Auditor has issued an unqualified report thereon

2. The Above financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) prescribed under section 133 of The Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.

3. Previous year/period figures has been regrouped/reclassified, Wherever necessary to conform to those current year classificatio

4. in line with the requirement of Regulation 47(2) of the Listing Regulations 2015, the results are available on the website of CSE and on Company's website (www.gemcommercial.co.in).

Place: Noida

Dated:

For Gems Commercial Company Limited

of Gems Commercial Company Ltd. Director/Authorized Signatory an

Particulars	for the half year	Rs. In lacs
	ended Sep 30,	ended March 31,
Operating activites Profit before tax		1 100 1
Adjuestment for:	358.69	480.14
Depreciation/amortisation	3.49	10.00
(Gain)/Loss on sale of investments/diminution in the value of investment		12.29
Loss on sale/disposal of property,plant and equipment and asset held for sale		2.45
interest income	12	(4.64
Finance cost	1.49	3.57
ncome from dividend	(367.54)	(514.54
Employees share based payments		
Unrealised exchange Loss/(gain)	N2	
Operating Profit before working capital changes	(3.87)	(20.73
Changes in working capital		
Adjustments for (increase)/Decrease in Operating assets:		
Trade receivables	2.00	
nventories Other current financial assets	÷	(7.71
other current assets	4.42	
Non-current financial assets		
ther non-current assets	- (0.01)	
Adjuestment for Increase/(Decrease) in Operating liabilites:	(0.01)	
Contract liabilities		
Trade payables	(8.92)	6.29
Derivative instruments	(0.32)	0.20
ther non current financial liabilites	-	
ther current financial liabilites	4.90	
ther current liabilites		
Provisions	÷	
Cash generated from operations	(1.47)	(22.15
Direct tax paid(net)/ extra ordinary item	(90.28)	(122.03
let cash generated from operating activites	(91.76)	(144.19
cash flow from investing activites		
ayment for property,plant and equipment	-	(13.19
Proceeds from sale of Property,plant and equipment sales/(purchase) of Investment (Net)		(100.00
nterest received	(250.00)	(168.23
lividend received	- 367.54	4.64
let cashused in investing activites	117.54	514.54 337.76
	117.04	557.70
ash flow from financing activites		
roceeds from equity shares ( including premium)	-	
uyback of equity share capital (incuding tax paid)	-	
lividend paid	*	
ividend distribution tax paid	-	
roceeds from long term borrowings/ Loans & Advances	÷	(200.00
epayment of long term borrowings	(3.67)	5.42
roceeds/(Repayment) from short-term borrowings	•	
ayment of lease liabilities	-	
npaid dividend account (net)		
ank deposit in escrow account and margin money		
terest paid et cash used in financing activites	(1.49)	(3.57
et(Decrease)/Increase in cash and cash equivalents	(5.15)	(198.15
ash and cash equivalents a the beginning of the year	20.65	(4.57
ash and cash equivalents a the end of the year	7.64	12.21
uon and saon equivalents a the end of the year	28.29	7.64
omponents of cash and cash equivalents		
ash in hand	0.15	0.15
anlances with Bank:	28.14	7.49
on current accounts & FDR	20.14	1.49
otal cash and cash equivalents	28.29	7.64

the Cash flow statement has been prepared under the indirect method as setout in the IND AS 7 "statement of cashflows"

For Gems Commercial Company Ltd. Director/Authorized Signatory

		Standalone (Re	s, in Lac)
Douti	culars	As at	As a
raru	culars	30.09.2024	31.03.2024
		(Unaudited)	(Audited)
	Assets		
	Non current Assets		
а	property,plant and equipment	42.59	46.08
b	Capital work in progress		
С	other intangible assets		
d	Right-of-use assets		
е	Intangible assets under development		
f	Financial Cost		
	(i) Investment	16,546.48	16546.48
	(ii) Loans	697.67	702.09
_	(iii) other non current financial assets	51.25	51.25
g	Other non current assets	01.20	01.20
	Total Non-Current Assets	17,337.98	17,345.90
	Current Assets	11,001.00	17,040.00
а			
b	Finnacial Assets		
	(i) Investments	504.58	254.58
	(ii) Trade Receivables	130.11	132.11
	(iii) Cash & cash equivalents	28.29	7.64
	(iv) Bank Balance other than cash & cash equivalants	20.29	7.04
	(v) Loans		
	(vi) Derivative instruments		
	(vii) other current financial assets		
-	Current tax assets (net)		
c d	other current assets	40.00	
u	Total current assets	12.92	12.93
	Total Assets	675.90	407.26
	Total Assets	18,013.89	17,753.16
	Equity and Liabilites		
	Equity		
	Equity Share Capital	000.50	000 50
	Other equity	623.50	623.50
	Total Equity	13,511.93	13,243.52
	Non Current Liabilities	14,135.43	13,867.02
	Financial liabilites		
	(i) Borrowings (ii) Lease liabilites	29.82	25.98
	provisions		_
	other non-current liabilities		
	deferred tax liabilites (net)	3,843.33	3,843.33
	Total Non Current Liabilities	3,873.15	3,869.31
	Current liabilites		
	Financial liabilites		
	(i) Borrowings		7.51
	(ii) Trade Payable		
	(a) total outstanding dues of micro enterprises and small		
	enterprises		
	(b) Totaloutstanding dues of creditors other than micro		
	enterprises and small enterprises.	0.40	9.32
	(iv) other current financial liabilites	4.90	-
	(v) Derivative instruments		
	Provisions		
	other current liabilites		
	i) Contract liabilites		
	ii) other current liabilites		н
	Total current liabilities	5.31	16.83
		18,013.89	17,753.17

For Gems Commercial Company Ltd.

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Director/Authorized Signatory j) t



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

Review Report to The Board of Directors Gems Commercial Company Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Gems Commercial Company Limited (the "Company") for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rakesh K Agarwal & Co. Chartered Accountants FRN: 033764N

Rakesh Kumar Agarwal (Proprietor) M. No: 086574 UDIN: 24086574 UDIN: 24086574 Place: Noida Date: 12/11/2024 **GEMS COMMERCIAL CO LTD** 

CIN: L51109WB1983PLC035777 website: www.gemscommercial.co.in Admin. Office: B-38, Ground Floor, GHCL House, Institutional Area, Sector-1, Noida, Gautam Buddha Nagar, U.P. – 201301.

Email: investcos@yahoo.com, gemscom@yahoo.com, Ph: +91-120-4939945

**The President Kolkata Stock Exchange Ltd** 7- Lyons Range Kolkata – 700001

Date: October 10, 2024

Ref CSE Scrip Code = 17131 & 10017131

Sub: Submission of Shareholding Pattern under Regulation 31(1)(b) and Compliance Report on Corporate Governance under Regulation 27(2) of SEBI (Listing obligations & Disclosure Requirements) Regulations 2015 & Share Capital Audit Report under Regulation 76 of SEBI (Depositories & Participants) Regulations 2018 for Quarter and financial Year ended on September 30, 2024

Dear Sir,

Please find enclosed herewith -

- Shareholding Pattern for the Quarter ended on September 30, 2024, as per requirement of Regulation 31(1)(b) of SEBI (LOADR) Regulations 2015 (including any modification(s) or amendments thereof), read with other applicable provisions, if any, (Annexure-I).
- Corporate Governance for the Quarter ended on September 30, 2024, as per requirement of Regulation 27(2) of SEBI (LOADR) Regulations 2015, read with other applicable provisions if any (Annexure-II & Annexure – III).

Please acknowledge the receipt

Thanking you

Yours faithfully

For Gems Commercial Co. Ltd. For Gems Commercial Company Ltd.

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Mohanan T. Director/Authorized Signatory (Authorised Signatory) Encl: as above.

# Share Holding Pattern as per Regulation 31(1) of the SEBI(Listing Obligations and Disclosure Requirements) Regulations 2015

Gems Commercial

Regulation 31(1)(b)

September 30, 2024

17131/Equity

NA

Ltd.

Amnepue -

		0	* *	<b>D</b> (
Ł.	Name	01	Listed	Entity:

2. Scrip Code/Name of Scrip/Class of Security

3. Share Holding Pattern Filed under: Reg. 31(1)(a)/Reg. 31(1)(b)/Reg.31(1)(c)

a. If under 31(1)(b) then indicate the report for Quarter ending

b. If under 31(1)(c) then indicate date of allotment/extinguishment

4. Declaration: The Listed entity is required to submit the following declaration to the extent of submission of information:-

	Yes*	No*
Whether the Listed Entity has issued any partly paid up shares?	-	No
Whether the Listed Entity has issued any Convertible Securities or Warrants?		No
Whether the Listed Entity has any shares against which depository receipts are issued ?		No
Whether the Listed Entity has any shares in locked-in?		No
Whether any shares held by promoters are pledge or otherwise encumbered?	÷	No
	Whether the Listed Entity has any shares against which depository receipts are issued ? Whether the Listed Entity has any shares in locked-in?	Whether the Listed Entity has issued any partly paid up shares?       -         Whether the Listed Entity has issued any Convertible Securities or Warrants?       -         Whether the Listed Entity has any shares against which depository receipts are issued ?       -         Whether the Listed Entity has any shares in locked-in?       -

If the Listed Entity selects the option 'No' for the questions above, the columns for the partly paid up shares, Outstanding Convertible

Securities/Warrants, depository receipts, locked-in shares, No of shares pledged or otherwise encumbered by promoters, as applicable, shall not be displayed at the time of dissemination on the Stock Exchange website. Also wherever there is 'No' declared by Listed Entity in above table the values will be considered as 'Zero by default on submission of the format of holding of specified securities.

## 5. The tabular format for disclosure of holding of specified securities is as follows :

Table I - Summary Statement holding of specified securities

Category (I)	Cutegory of shareholder (II)	Nos. of share holders (111)	No. of fully paid up equity shares held (1V)	No. of Partly paid- up equity shares held (V)	No, of shares underlying Depository Receipts (VI)	Total nus, shares held (VII) =(IV)+(V)+ (V1)	Shareholding as a % of total no. of shares (calculated as per SCRR,1957) (VIII) As a % of (A+B+C2)	ilculated as per (IX) RR,1957) (VIII)			Underlying Outstanding convertible recurities (including Warrants)	diluted share capital)	Number of shares	of Locked in (XII)	Number of Shares pledged or otherwise encumbered (X111)		Number of equity shares held in dematerialized form (XIV)	
									of Voting Rights Class eg:y		Total at a % of (A+B+ C)		(XI)= (V[1)+(X) As a % of (A+B+C2)	No. (a)	As a % of futal Shar as held (b)	Nu (n)	As a % of total Shares held (b)	
(A)	Promoter & Promoter Group	6	5490020	0	0	5490020	88,05	0		0	0,00	0	0.00	0	0.00	0	0.00	0
(B)	Public	1912	744980	0	0	744980	11.95	0		0	0.00	0	0.00	0	0.00	0	0.00	0
(C)	Non Promoter- Non Public	0	0	0	0	0	0.00	0		0	0.00	0	0,00	0	0.00	0	0.00	0
(CI)	Shares underlying DRs	0	0	0	0	0	0.00	0		0	0.00	0	0,00	0	0.00	0	0.00	0
(C2)	Shares held by Employee Trusts	0	0	0	0	0	0.00	0		0	0,00	0	0,00	0	0.00	0	0.00	0
	Tutal	1918	6235000	0	0	6235000	100	0		0	0.00	0	0.00	0	0.00	0	0.00	0

#### Table II - Statement showing shareholding pattern of the Promoter and Promoter Group

	Category & Name of the Shareholders (I)	PAN (II)	Nu. af share holder (III)	No. of fully paid up equity shares held (IV)		Nos. of shares underlying Depository Reccipts (VI)		Shareholding % calculate d as per SCRR,1957 As a % of (A+B+C2) (VIII)	STRATISSINGS	secur	ities (IX)	each clans of	No. of Shares Underlying Outstanding convertible securities (including Warrants) (X)	Shurcholding , as a % assuming full conversion of convertible securities ( as a percentage of		of Locked in es (XII)		Shares pledged or neumbered (XIII)	
				-					Nu Class X	of Voting Ri Class Y	ghts Total	Total as a % of Total Voting rights		diluted share capital) (X1) = (VII)+(X) as a % of A+B+C2	Nn. (a)	As a% of total Shar es held (b)	No. (a)	As a % of total shares held (b)	
											16. (*1.1.7.1)								
(1)	Indian																		
(4)	Individuals/Hindu undivided Family		0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0	0	0.00	0
(b)	Central Government/ State Government(s)		0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0	0	0.00	0
(c)	Financial Institutions/ Banka		0	0	0	0	0	0.00	0	0	0	0.00	0	00.0	Goms 0	Comin	ercial 0	0,00	Ltd. o
(d)	Any Other (Body Corporate)		6	5490020	0	0	5490020	88.05	0	0	0	0.00	0	0.00	0	ACZ.	0	0.00	0
	Mumarover Commercial Pvt Ltd	AAGCM0307D		757680	0	0	757680	12,15	0	0	0	0.00	0	0.00	0.11	ectoria	utlo <sup>n</sup>	1.000	itol'y o

	Сисевоту & Name of the Сисевоту & Name of the	(II) NVJ	Nos. of share holder (III)	الأنه، ما تسالح الماني. Up equity shares held (U)	Parily paid-up equity shares held	Ros. of shares underlying Depository	blad sereds	Shareliol ding % calculated as per SCRR,1957		al Voting Rigi curities		IX) sep epuss of	Vo, of Shares Underlying Outstanding	guiblederaula latoT guinuzza % a za , lu misterano llut	Number of shares	Locked in (XII)		in beged or (IIIX) beredrine	Number of equity shares held in
alda ant (	Encumbrance' Encumbrance'	owing share	zs zs gnussen Dolding patt	ern of the Pu	sguiation 28 ublic share	polder (3) of SEBL	M laitnatedu 2)	To notitiziupo	ons sounds	а Такеоче	ngəA (sı:	1102 , snoite							
b∀l	slqsib əd ton bluow M	tiedow no bey	e of Stock Exc	alange(s).															
stien	of Shares which remu	bomistom nit	nay be given l	rbiw gnols rear	tous stimpo a	) as number (	of shareholders	guibnalstuo , a	shares he	mob ni ble	nislouu\ts	osuədsns pəu	account, voti	s rights which an	nazoft au	.oto			
r I	Total Shareholding of Promoter and Promoter Group (A)= (A)(1)+(A)(2)		9	0700675	0	0	0200675	S0.88	0	0	0	00'0	0	00.0	0	0	0	00.0	0
	(2)(A) IsloT-duS		0	0	0	0	0	00.0	0	0	0	00'0	0	00"0	0	0	0	00.0	0
	Any Other (specify)		0	0	0	0	0	00'0	0	0	0	00'0	0	00"0	0	0	0	00 0	0
	Foreign Portfolio Poreign Portfolio		0	0	0	0	0	00 0	0	0	0	00'0	0	00.0	0	0	0	00.0	0
	emitation		0	0	0	0	0	00'0	0	0	0	00"0	0	00'0	0	0	0	00 0	0
	наштор		0	0	0	0	0	00'0	0	0	0	00"0	0	00'0	0	0	0	00.0	0
	ngariyidusis (Non- Restant Individusis/Proteign (sisubivibn)		0	0	0	0	0	00'0	Ø	0	0	00-0	0	00'0	0	0	0	00*0	0
	Foreign							00100				0.010	0	00.0	0	0	0	00.0	0
-	http://www.com/ ///////////////////////////////////		9	2490020	0	0	2490020	20.88		0	0	00.0	0	000	0	0	0	000	0
	Little Rock Trade &	J649F IOVVV		052521	0	0	125250	10'7	0	0	0	000	0		-			00.0	0
	Trishul Conuncretal Pet Ltd	AADOT5894K		1303130	0	0	0676061	20.92	0	0	0	00"0	0	00 0	0	0	0		
	Билгиен Соптепен Рлі Lid	VVKC81850V		007878	0	0	813400	10 11	0	0	0	0.00	0	00'0	0	0	0	00.0	0
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	Sub-Total (H)(1)		0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0
(2)	Central Government/ State Government(s)/ President of India		0	0	J	0	0	0 00	0	0	0	(	0	0.00	o	0,00	0	0.00	0
-				1															
	Sub-Total (B)(2)		0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0
(3)	Non-institutions													0,00	0	0.00	0	0.00	0
(a)	Individuals - t Individual shareholders holding nominal share capital up to Rs. 2 lakhs		1891	552430	0	0	552430	8.86	0	0	0	0.00	0	0.00	0	0.00	0	0_00	0
	ii IndividusI shareholders holding nominal share capital in excess of Rs 2 lakhs		0	0	0		0	0	0	0	0	0,00	0	0_00	0	0.00	0	0,00	0
(b)	NBFCs registered with RBI		0	0	0	0	0	0.00	0	0	0	0.00	0	0_00 -	0	0,00	0	0.00	0
(c)	Employee Trusts		0	0	0	0	0	0.00	0	0	0	0,00	0	0.00	0	0.00	0	0.00	0
												0,00		0.00		0.00	0	0.00	0
(d)	Overscas Depositories (holding DRs) (balancing figure)		0	0	0	0	0	0.00	0	0	0	0,00	0	0.00	0	0.00	0	0.00	0
(e)	Any Other(specify) Body Corporate		21	192550	0	0	192550	3.09	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0
	Dahlia Leasing & Francise			79900	0	0	79900		0						0	0,00	0	0.00	0
	Ltd Sub-Total (B)(3)		1912	744980	0	0	744980	1.28	-	0	0	0.00	0	0.00					
	Total Public Shareholding		1912	744980	0	0	744980	11.95 11.95	0	0	0	0.00	0	0.00	0	0,00	0	0.00	0
letails o lote 1) PAN	(B)= (B)(1)+(B)(2)+(B)(3) of the abancholders acting as per- of Shares which remain unclaim I would not be displayed on web	ed may be given hea site of Stock Exchar	uding their Shareholds r along with details av nge(s)	ing (No. and %): ach an number of s					voting rights	which are froz	en etc					I		1	
Details o Note: (1) PAN (2) The ( 3) W.13	(B)= (B)(1)+(B)(2)+(B)(3) of the abancholders acting as per- of Stares which remain unclaim I would not be displayed on web above format needs to be diselos	ed may be given hea site of Stock Exchar ed along with the na Dramitary Rescipts.	uding their Shareholdi r along with details av uge(s) une of following perso the same may be due	ing (No and %); ach as pumber of a pns: fustitutions/No loved in the reaser	on Institutions hold	ling more than 1%	of total number of s	shares_			en etc							1	
Details o Note: (1) PAN (2) The i (2) W.r.)	(B)= (B)(1)+(B)(2)+(B)(3) of the abureholders acting as per of Stares which remain unclaim a vould not be displayed on web above format needs to be disclose the information netraining to f e IV - Statement sh Category & Name of the	ed may be given hea site of Stock Exchar red along with the na Promitory Resciption IOWING Share	ading their Shareheld r along with details av age(s) une of following perso the same may be due cholding patt No. of shareh older	ing (No. and %); ach as pumber of a ons: Institutions/No load in the reases ern of the N No. of fully	on Institutions hold tive columns to the Non Promo Partly paid-up	ling more than 1% Extent information ter- Non Pi Nos. of shares	of total number of s available and the ublic shareh Total no. shares	ihares salance to be drucko Older Shareholding %	ded ar beld b Number	Y custodian.	ghts held in e		Nu, of Shares	Total shareholdin g		of Locked in		Shures pledged or	Number of equity
Details o Note: (1) PAN (2) The i (2) W.r.)	(B)= (B)(1)+(B)(2)+(B)(3) of the abareholders acting as per of Stares which remain unclaim i would not be displayed on web above format needs to be disclos t the information metainime to e IV - Statement sh	ed may be given hea site of Stock Exchar red along with the na Promitory Resciption IOWING Share	Luding their Sharehold r along with details av age(s), use of following perso the same may be due cholding path	ing (No. and %): ach as pumber of a ons: Institutions/No load in the reases ern of the N	on Institutions hold tive columns to the Non Promo Partly paid-up equity shares	ling more than 1% extent information ter- Non Pt Nos. of shares underlying Depository Receipts	of total number of s invariable and the ublic shareh	shares. Sharee to be divelo colder Shareholding % calculated as per SCRR, 1957 As a % of	ded ar beld b Number	v oustedian.	ghts held in e	uch class of (IX)	Underlying Outstanding convertible	, as a % assuming full conversion of convertible	Number o shøres	of Locked in (XII)		Shares pledged or neunbered (X111)	Number of equity shares held in dematerialized form (X1V) )
Details o Note (1) PAN (2) The (2) W.13	(B)= (B)(1)+(B)(2)+(B)(3) of the abureholders acting as per of Stares which remain unclaim a vould not be displayed on web above format needs to be disclose the information netraining to f e IV - Statement sh Category & Name of the	ed may be given hea site of Stock Exchar red along with the na Promitory Resciption IOWING Share	ading their Shareheld r along with details av age(s) une of following perso the same may be due cholding patt No. of shareh older	ing (No. and %); ach as number of a pas: Institutions/No load in the reases <b>crn</b> of the 1 No. of fully pathup equity	on Institutions hold tive columns to the Non Promo Partly paid-up equity shares held	ling more than 1% extent information ter- Non Pi Nos. of shares underlying Depository	of total number of a available and the ublic shares field (VII =IV+V	thares talance to be dracko tolder Sharcholding % calculated as per SCRR, 1957	dest ni hefst h Number 31	Y custodian.	ghts held in e	(IX) Total as a %	Underlying Outstanding	, as a % assuming full conversion of convertible securities ( as a percentrage of		(XII)	otherwixe e	neumbered (XIII)	shares held in dematerialized form
Details o Note (1) PAN (2) The (2) W.13	(B)= (B)(1)+(B)(2)+(B)(3) of the abureholders acting as per of Stares which remain unclaim a vould not be displayed on web above format needs to be disclose the information netraining to f e IV - Statement sh Category & Name of the	ed may be given hea site of Stock Exchar red along with the na Promitory Resciption IOWING Share	ading their Shareheld r along with details av age(s) une of following perso the same may be due cholding patt No. of shareh older	ing (No. and %); ach as number of a pas: Institutions/No load in the reases <b>crn</b> of the 1 No. of fully pathup equity	on Institutions hold tive columns to the Non Promo Partly paid-up equity shares held	ling more than 1% extent information ter- Non Pt Nos. of shares underlying Depository Receipts	of total number of a available and the ublic shares field (VII =IV+V	shares. salance to be drack colled Sharelolding % calculated as per SCRR, 1957 As a % of (A+B+C2)	dest ni hefst h Number 31	of Voting Rig ecurities of Voting Rig	ghts held in e	(IX)	Underlying Outstanding convertible securities (including	, as a % assuming full conversion of convertible securities ( as a	shares	(XII)	otherwise e	neumbered (XIII)	shares held in dematerialized form
Details of Note (1) PAN (2) The (2) W L Table	(B)= (B)(1)+(B)(2)+(B)(3) of the abureholders acting as per of Stares which remain unclaim a vould not be displayed on web above format needs to be disclose the information netraining to f e IV - Statement sh Category & Name of the	ed may be given hea site of Stock Exchar red along with the na Promitory Resciption IOWING Share	ading their Shareheld r along with details av age(s) une of following perso the same may be due cholding patt No. of shareh older	ing (No. and %); ach as number of a pas: Institutions/No load in the reases <b>crn</b> of the 1 No. of fully pathup equity	on Institutions hold tive columns to the Non Promo Partly paid-up equity shares held	ling more than 1% extent information ter- Non Pt Nos. of shares underlying Depository Receipts	of total number of a available and the ublic shares field (VII =IV+V	shares. salance to be drack colled Sharelolding % calculated as per SCRR, 1957 As a % of (A+B+C2)	deel ur hetel is Number S <sup>1</sup> Nu	of Voting Rig ecurities of Voting Rig	ghts held in e his	(IX) Total as a % of Total	Underlying Outstanding convertible securities (including	, as a % assuming full conversion of convertible securities ( as a percentage of diluted share capital)	shares	(XII) As a % of total Shar es	otherwixe e	As a % of total shares held (Nat	shares held in dematerialized form
Defails of Note (1) PAN (2) The (2) Wr. Table	(B)= (B)(1)+(B)(2)+(B)(3) of the shureholders acting as per of Stares which remain unclaim a would not be displayed on web allower format needs to be diselect the information metainimn to T e IV - Statement sh Category & Name of the Shareholders (1)	ed may be given hea site of Stock Exchar red along with the na Promitory Resciption IOWING Share	ading their Shareheld r along with details av age(s) une of following perso the same may be due cholding patt No. of shareh older	ing (No. and %); ach as number of a pas: Institutions/No load in the reases <b>crn</b> of the 1 No. of fully pathup equity	on Institutions hold tive columns to the Non Promo Partly paid-up equity shares held	ling more than 1% extent information ter- Non Pt Nos. of shares underlying Depository Receipts	of total number of a available and the ublic shares field (VII =IV+V	shares. salance to be drack colled Sharelolding % calculated as per SCRR, 1957 As a % of (A+B+C2)	deel ur hetel is Number S <sup>1</sup> Nu	of Voting Rig ecurities of Voting Rig	ghts held in e his	(IX) Total as a % of Total	Underlying Outstanding convertible securities (including	, as a % assuming full conversion of convertible securities ( as a percentage of diluted share capital)	shares	(XII) As a % of total Shar es	otherwixe e	As a % of total shares held (Nat	shares held in dematerialized form
Details o Note (1) PAN (2) The (2) W.13	(B)= (B)(1)+(B)(2)+(B)(3) of the shureholders acting as per of Stares which remain unclaim a would not be displayed on web alowe format needs to be diselect the information metaining to T e IV - Statement sh Category & Name of the Shareholders (1) Custodian/DR Holder Name of DR Holder (if	ed may be given hea site of Stock Exchar red along with the na Promitory Resciption IOWING Share	uding their Sthareheld r along with details w sp(s), ane of following perse the anne may be due held <b>ing patt</b> <b>Nu. of shareh older</b> (111)	ing (No and %): ach an number of a pos: Institutions/No act in the reases: act of the 1 No. of fully paldup equity shares held (IV)	on Institutions hold trive columns to the Non Promo equify shares held (V)	ing more than 1% extent information ter- Non Put Nos. of shares underlying Depository Receipts (VI)	of total number of a switable and the ublic shares hold (VII =IV+V +VI)	ihares. Shareholding % calculated as per SCRR, 1957 As a % of (A+B+C2) (VIII)	Number So Nu Class X	v subdian of Voting Rip eccurities of Voting Rig Class Y	chits held in e hits	(IX) Total as a % of Total Voting rights	Underlying Outstanding convertible securifies (Including Warrants) (X)	, as a % assuming full conversion of convertible securities ( as a percentage of diluted share capital) (X1)	shares No.	(XII) As a % of total Shar es held	otherwise e No. (Not applicable)	As a % of total shares held (Not applicable)	shares held in dematerialized form (X1V))
ichails of Note (1) PAN 2) The - 31 W.r.i Γable (1)	(B)= (B)(1)+(B)(2)+(B)(3) of the shareholders acting us per of Stares which remain unclaim 1 would not be displayed on web atove format needs to be disclose the information metaining to f e IV - Statement sh Category & Name of the Shareholders (I) Custodian/DR Holder Name of DR. Holder (if svailable) Employee Benefit Trust (under SEBI (Share based Employee Benefit)	ed may be given hea site of Stock Exchar red along with the na Promitory Resciption IOWING Share	uding their Sthareholdi r along with details un une of following perso cholding patti Nu. of shareh elder (111) 0	ing (No. and %); and an number of a sons: Institutions/No. locatin the reasons erm of the 1 No. of fully paldup equity shares held (IV) 0	on Institutions hold titre columna to the NON Promo Partly pald-up cquity shares held (V) 0	ing more than 1% extent information ter- Non Pt Nos. of shares underlying Depository Receipts (V1)	of total number of accurately and the ublic sharef Tatal no. shares total (VII =IV+V +VI) 0	thares. Islamer to be directo Shareholding % calculated as per SCRR, 1957 As a % of (A+B+C2) (V111) 0,00	Number Number Nu Class X	v mutodian of Voting Rig cecurifies of Voting Rig Classy Y 0	juts held in e his Tutal	(IX) Total as a % of Total Voting rights 0.00	Underlying Outstanding convertible securities (including Warrants) (X)	, as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (X1) 0,00	shares No.	(XII) As a % of total Shar es heid 0.00	otherwise c No. (Not applicable) ()	As a % of fotal shures held (Not applicable) 0.00	shares held in dematerialized form (X1V))

								ANNEXURE-II
	Complian	ice Report on Corporate	Governance unde	er Regulation 27(2	2) of SEBI( Lis	ting Obligations & Disclosure R	equirements) Regulations :	2015
	e of Listed Entity: er ending:	Gems Commercial Co. September 30, 2024	Ltd.					
I. Co	omposition of Boa	rd of Directors						
Title (Mr. / Ms)	Name of the	PAN & DIN	Category (Chairperson/Exe cutive/N on- Executive/in dependent/N ominee) <sup>&amp;</sup>	Date of Appoint ment in the current term/cessation	Tenure	No of Directorship in listed entities including this listed entity (Refer Regulation 25(1) of Listing Regulations)		Chairperson in Audit/
Mr.	Rajender Soni	PAN: ABDPS4948M DIN: 08784845	Managing Director	10,05.2112.08.	N/A	1	2	0
Mrs.	Uma Jain	PAN: AGUPJ0119M DIN: 08784837	Non- Executive Director	20/08/2020	N/A	3	4	0
Mr.	Krishnan Swaminathan	PAN: ABDPS4948M DIN: 08784845	Independent Director	20/08/2020	495 Months	3	4	4
Mr	Shashi Kant Gupta	PAN:ACJPG4348N DIN:02623242	Non-Executive	10.02.22	NA	0	0	0
	mposition of Com Committee	mittees				Name of Committee members	Category (Chairperson/Ex Executive/independent/No	
1. Audit C	ommittee		5			1.Mr.Krishnan Swaminathan 2.Mr.Rajender Soni 3.Mrs.Uma Jain	Independent Non-Executive Non-Executive	Sinnee!
2. Nomina	tion & Remuneratio	on Committee				1.Mr.Krishnan Swaminathan 2.Mr.Rajender Soni 3.Mrs.Uma Jain	Independent Executive Non-Executive	
3 Ris. ,a	nagement Commit	tee(if applicable)				NA		
4. Stakeho	olders Relationship	Committee'				1.Mr. Krishnan Swaminathan 2.Ms. Uma Jain	Independent Non-Executive	
III. Me	eting of Board of	Directors						
		he previous quarter	Date(s) of Meeti	ng (if any) in the re	elevant quarter		Maximum gap between any number of days)	two consecutive (in
	18.05.	2024			12.08.2024		85 day	/5
17.4								
	eting of Committe meeting of the com	imittee in the relevant	Whether require met (details)	ment of Quorum	Date(s) of me quarter	eting of the committee in the previ	ous Maximum gap between meetings in number of c	
	12.08.	2024	Yes, all the mem present at the me			18.05.2024	85 d	ays
V Re	lated Party Transa	actions						
			bject			Compliance status (Yes/N	o/NA)	
		l obtained for material RF	τ.			Yes		
		ed into pursuant to omnibi		en reviewed by Au	udit Committee	N/A Yes		
						51		
√I. Aff	irmations							
2 The col	mposition of the foll a. Audit Committe b. Nomination & re c. Stakeholders re d. Risk manageme	e emuneration committee lationship committee ent committee (applicable	rms of SEBI(Listing to the top 100 listed	obligations and dis	sclosure requir	ts) Regulations, 2015 ements) Regulations, 2015 n SEBI (Listing obligations and dis	closure requirements) Requil	ations 2015
						as specified in SEBI (Listing obligations and dis		
2015						s. Any comments/observations/ad		
							For GEN	AS Commercial Co Ltd.
						For Gen	is Commerciai Comp	bany Ltg
John 10.1	0.0004						- 0/2	
Date: 10.1 Place: Noic							14	Mohnan T. Authoirsed Signatory)

#### Compliance Report on Corporate Governance under Regulation 27(2) of SEBI( LOADR) Regulations 2015 for the Financial Year ended on June 30, 2024

Name of the Entity : Financial Year ended on: GEMS Commercial Co Ltd September 30, 2024

I. Disclosure on website in terms of Listing Regulations			
Item		Cor	mpliance status
Details of business		Yes	
erms and conditions of appointment of independent directors		NA	
Composition of various committees of board of directors			
Code of conduct of board of directors and senior management personnel			
Details of establishment of vigil mechanism/ Whistle Blower policy			
Criteria of making payments to non-executive directors			
Policy on dealing with related party transactions			
Policy for determining 'material' subsidiaries			
Details of familiarization programmes imparted to independent directors			
Contact information of the designated officials of the listed entity who ar	e responsible for assisting and hand	ling investor grievances Yes	
email address for grievance redressal and other relevant details			
Financial results		Yes Yes	
Shareholding pattern			
Details of agreements entered into with the media companies and/or their associates			
New name and the old name of the listed entity		NA NA	
Herat.		NA I	
II Annual Affirmations			
Particulars	Regulation Number	Compliance status	
ndependent director(s) have been appointed in terms of specified	16(1)(b) & 25(6)	Yes	
criteria of 'independence' and/or 'eligibility'			
Board composition	17(1)	Vee	
Meet of Board of directors		Yes	
	17(2)	Yes	
	17(3)	Yes	
Plans for orderly succession for appointments	17(4)	lYes	
Code of Conduct	17(5)	Yes	
ees/compensation	17(6)	Yes	
Minimum Information	17(7)	Yes	
Compliance Certificate	17(8)	Yes	
Risk Assessment & Management	17(9)	Yes	
Performance Evaluation of Independent Directors	17(10)	Yes	
Composition of Audit Committee	18(1)	Yes	
Neeting of Audit Committee	18(2)	Yes	
Composition of nomination & remuneration committee	19(1) & (2)	Yes	
Composition of Stakeholder Relationship Committee	20(1) & (2)	Yes	
Composition and role of risk management committee	21(1),(2),(3),(4)	NA	
/igil Mechanism	22	Yes	
Policy for related party Transaction	23(1),(5),(6),(7) & (8)	Yes	
Prior or Omnibus approval of Audit Committee for all related party	23(2), (3)	Yes	
ransactions			
Approval for material related party transactions	23(4)	NA	
Composition of Board of Directors of unlisted material Subsidiary	24(1)	NA	
Other Corporate Governance requirements with respect to subsidiary of sted entity	24(2),(3),(4),(5) & (6)	NA	
Aximum Directorship & Tenure	25(1) & (2)	Yes	
leeting of independent directors	25(3) & (4)	Yes	
amiliarization of independent directors	25(7)	Yes	
Ar arships in Committees	26(1)	Yes	
tion with compliance to code of conduct from members of Board	26(3)	Yes	
f Directors and Senior management personnel			
f Directors and Senior management personnel	26(4)	N/aa	
of Directors and Senior management personnel Disclosure of Shareholding by Non-Executive Directors Policy with respect to Obligations of directors and senior management	26(4) 26(2) & 26(5)	Yes	

Note

1 In the column "Compliance Status", compliance or non-compliance may be indicated by Yes/No/NA\_For example, if the Board has been composed in accordance with the requirements of Listing Regulations, "Yes" may be indicated. Similarly, in case the Listed Entity has no related party transactions, the words "N.A." may be indicated.

2 If status is "No" details of non-compliance may be given here.

3 If the Listed Entity would like to provide any other information the same may be indicated here.

### III Affirmations:

The Listed Entity has approved Material Subsidiary Policy and the Corporate Governance requirements with respect to subsidiary of Listed Entity have been complied.-NA

Date: 10.10.2024 Place: Noida

MohananT. ( Authorised Signatory)

For GEMS Commercial Co Ltd.

micad Cignatory

For Gems Commercial Company Ltd

Kh

Corporate Governance Report at the end of 6 months after end of financial year					
Name of the Company GEMS Commercial Co Limited					
Half Year ended September 30, 2024					
I Affirmations					
Broad heading	Regulation	Compliance status (Yes/No/NA)			
Copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report, business responsibility report displayed on website	46(2)	Yes			
Presence of Chairperson of Audit Committee at the Annual General Meeting	18(1)(d)	Yes			
Presence of Chairperson of the nomination and remuneration committee at the annual general meeting	19(3)	Yes			
Whether "Corporate Governance Report" disclosed in Annual Report	34(3) read with para C of Schedule V	Yes			
Note 1 In the column "Compliance Status", compliance or non-compliance may be indicated by Yes/No/N.A For example, if the Board has been composed in accordance with the requirements of Listing Regulations, "Yes" may be indicated. Similarly, in case the Listed Entity has no related party transactions, the words "N.A." may be indicated. 2 If status is "No" details of non-compliance may be given here. 3 If the Listed Entity would like to provide any other information the same may be indicated here.					
For Gems Commercial Company Ltd					
Mohanan T. Director/Sutborized Signa	itory	Date: 10.10.2024			

Authorised Signatory

Place: Noida