

GOLD AND GEMSTONE MINING, INC.

Grand Slipi Tower, JLN. Jend. S. Parman Kav. 22-24
Jakarta 11480, Indonesia

Phone: (619) 844-1279

www.ggsmcorp.com

SIC Code 6720

Quarterly Report

For the period ending March 31, 2026 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

2,568,723,877 as of March 31, 2026

2,128,573,877 as of December 31, 2025

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: No:

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control⁴ of the company has occurred during this reporting period:

Yes: No:

⁵ "Change in Control" shall mean any events resulting in:

- (i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities.
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets.
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

1) Name and address(es) of the issuer and its predecessors (if any)

Gold and Gemstone Mining, Inc

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

The Company in Incorporated and Active in the State of Oklahoma

Describe any trading suspension or halt orders issued by the SEC or FINRA concerning the issuer or its predecessors since inception:

None

List any stock split, dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None

Address of the issuer's principal executive office:

Grand Slipi Tower, JLN. Jend. S. Parman Kav. 22-24
Jakarta 11480, Indonesia

Address of the issuer's principal place of business:

Check if principal executive office and principal place of business are the same address:

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: Yes: If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Securities Transfer Corporation
Phone: (469) 633-0101
Email: rgao@stctransfer.com
Address: 2901 N. Dallas Parkway, Suite 380, Plano, Texas 75093

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	GGSM
Exact title and class of securities outstanding:	Common Stock
CUSIP:	380485102
Par or stated value:	\$0.00001
Total shares authorized:	2,700,000,000 as of date: March 31, 2026
Total shares outstanding:	2,568,723,877 as of date: March 31, 2026
Total number of shareholders of record:	25 as of date: March 31, 2026

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

N/A

Other classes of authorized or outstanding equity securities that do not have a trading symbol:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	Preferred, Class A
Par or stated value:	\$0.00001
Total shares authorized:	2,500,000 as of date: March 31, 2026
Total shares outstanding (if applicable):	1,951,003 as of date: March 31, 2026
Number of shareholders of record	4 as of date: December 31, 2025

Exact title and class of the security:	Preferred, Class B
Par or stated value:	\$0.00001
Total shares authorized:	1,000 as of date: March 31, 2026
Total shares outstanding (if applicable):	1,000 as of date: March 31, 2026
Number of shareholders of record	1 as of date: March 31, 2026

Exact title and class of the security:	Preferred, Class C
Par or stated value:	\$0.00001
Total shares authorized:	6,000,000 as of date: March 31, 2026
Total shares outstanding (if applicable):	0 as of date: March 31, 2026
Number of shareholders of record	0 as of date: March 31, 2026

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

1. For common equity, describe any dividend, voting and preemption rights.

Common Stock: The holders of our Common Stock have equal ratable rights to dividends from funds legally available if and when declared by our board of directors and are entitled to share ratably in all of our assets available for distribution to holders of Common Stock upon liquidation, dissolution or winding up of our affairs. Our Common Stock does not provide the right to a preemptive, subscription or conversion rights and there is no redemption or sinking fund provisions or rights. Our Common Stockholders are entitled to one non-cumulative vote per share on all matters on which stockholders may vote. Holders of shares of our Common Stock do not have cumulative voting rights, which means that the holders of more than 50% of the outstanding shares, voting for the election of directors, can elect all of the directors to be elected, if they so choose, and, in that event, the holders of the remaining shares will not be able to elect any of our directors.

2. For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.

Series "A" Preferred Stock: The holder of shares of the Series A Preferred Stock ("Series A Preferred" or "SAP") has no voting rights on corporate matters until they are converted into common shares, at which time, they will have the same voting rights as all common stock Shareholders. SAP Shareholders shares have a value of Ten (\$10.00) USD per share can be transferred, sold, assigned, and converted into no more than 4.99% of the issued and outstanding Common Shares; at the rate of the closing market price on the day of the conversion

notice, equal to the dollar amount of the value of the SAP Shares. Series A Preferred Stock shall not be affected by or subject to adjustment following any change to the number of authorized shares of Common Stock or the amount of Common Stock issued and outstanding caused by any split or consolidation of the Corporation's Common Stock. Series A Preferred Stock has a par value of \$0.00001.

Series "B" Preferred Stock: The vote of each share of the Series B Voting Preferred Stock is equal to and counted as four (4) times the votes of all the shares of the Company's (i) common stock, and (ii) other voting preferred stock issued and outstanding on the date of each and every vote or consent of the shareholders of the Company regarding each and every matter submitted to the shareholders of the Company for approval. There are no dividends and in the event of any voluntary or involuntary liquidation dissolution or winding up of the corporation each share of Series B has no value. Series (B) Preferred Shares have no conversion rights except to be four (4) times the total issued and outstanding at the time of any corporate action. Series (B) Preferred Stock Par value \$.00001 per share.

Series "C" Preferred Stock: The holder of record of any share or shares of Series (C) Preferred Stock shall have the right, at his option, at any time commencing after the date of Issuance of said shares, to convert One (1) share of Series (C) Preferred Stock into Five Dollar (\$5.00) fully paid and non-assessable shares of Common Stock of the Company. Series (C) Preferred Stock Par value \$.00001 per share.

3. **Describe any other material rights of common or preferred stockholders.**

N/A

4. **Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.**

N/A

3) Issuance History

*The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period.***

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No: Yes: (If yes, you must complete the table below)

Shares Outstanding <u>Opening Balance</u> : Date: 12/31/2023 Common: 1,932,393,877 Preferred A: 1,985,499 Preferred B: 0 Preferred C: 0			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
10/1/2024	New	108,451	Series A	0.00001	No	Edward Monet	Issuance	U	4(a)(2)
10/11/2024	Cancellation	(8,550)	Series A	0.00001	No	Edward Monet	Conversion	U	4(a)(2)
10/11/2024	Cancellation	(5,059)	Series A	0.00001	No	Direct Capital - Jon Fullenkamp	Conversion	U	4(a)(2)
10/11/2024	New Issuance	95,000,000	Common	0.00001	No	Edward Monet	Conversion	R	4(a)(2)
10/11/2024	New	101,180,000	Common	0.00001	No	Direct Capital - Jon Fullenkamp	Conversion	R	4(a)(2)
9/1/2025	Cancellation	(100,000)	Series A	0.00001	No	N/A	Reconciled Issuance with Transfer Agent	U	4(a)(2)
1/16/2026	Cancellation	(4,246)	Series A	0.00001	No	Pinnacle Consulting Services, Inc. – Robert Hymers	Debt Conversion	U	4(a)(1)
1/16/2026	New Issuance	106,150,000	Common	0.0004	No	Pinnacle Consulting Services, Inc. – Robert Hymers	Debt Conversion	R	4(a)(1)
1/22/2026	Cancellation	(13,392)	Series A	0.00001	No	Pinnacle Consulting Services, Inc. – Robert Hymers	Debt Conversion	U	4(a)(1)
1/22/2026	New Issuance	111,600,000	Common	0.0012	No	Pinnacle Consulting Services, Inc. – Robert Hymers	Debt Conversion	R	4(a)(1)
2/4/2026	Cancellation	(7,245)	Series A	0.00001	No	Pinnacle Consulting Services, Inc. – Robert Hymers	Debt Conversion	U	4(a)(1)
2/4/2026	New Issuance	123,400,000	Common	.00059	No	Pinnacle Consulting Services, Inc. – Robert Hymers	Debt Conversion	R	4(a)(1)
2/5/2026	New Issuance	1,000	Series B	0.00001	No	Rudi Khelces	Officer Compensation	R	4(a)(2)

2/17/2026	Cancellation	(4,455)	Series A	0.00001	No	Edward Monet	Debt Conversion	U	4(a)(1)
2/17/2026	New Issuance	99,000,000	Common	0.00001	No	Edward Monet	Debt Conversion	R	4(a)(1)
Shares Outstanding on Date of This Report:									
<p style="text-align: center;"><u>Ending Balance:</u></p> <p>Date <u>03/31/25</u> Common: 2,568,723,877 Preferred A: 1,951,003 Preferred B: 1,000 Preferred C: 0</p>									

Example: A company with a fiscal year end of December 31st, 2024, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2023, through December 31, 2024, pursuant to the tabular format above.

Any additional material details, including footnotes to the table are below:

N/A

B. Convertible Debt

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
Total Outstanding Balance:		Total Shares:0						
\$0								

Any additional material details, including footnotes to the table are below:

N/A

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.

⁶ The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

Gold and Gemstone Mining Inc. (formerly Global GSM Solutions, Inc.) (the "Company") was incorporated under the laws of the State of Nevada, U.S., on March 5, 2008. On April 24, 2012, the Company amended its articles of incorporation to change the name of the Company to Gold and Gemstone Mining Inc. On October 10, 2023, the Company amended its articles of incorporation, and on October 12, 2023, the Company merged with and into Gold and Gemstone Mining, Inc., an Oklahoma Corporation.

The Company is engaged in the Mentawai Islands and Beyond charter boat business. Its charter vessel, the Kuda Laut, is a Mentawai Surf Charter vessel for the world-famous Mentawai Islands. The Kuda Laut has been chartering to the Mentawai, Telos, Nias, and Banyak Islands for over 25 seasons. From Lagundri Bay in Nias, the Hinakos, to the Bay of Plenty in the Banyak, to the Telos extend rights, as well as the famous waves in the Mentawais, such as Rifles, No Kandui, Ebay, etc in the Playground, to Telescopes, Bintang, Lances Right. The Company also operates a Cargo Boat Business providing transportation for the commercial construction industry through Indonesia.

The Company launched Cafe Maria, an enchanting oceanfront hotel and restaurant cafe on the pristine shores of Balangan Beach, Bali. This distinctive venue combines the allure of a beachside cafe with the intimate charm of an 8-room hotel set against the backdrop of the majestic Indian Ocean. As a gateway to Balangan Beach's beauty, Cafe Maria's enviable position on Balangan Beach affords visitors unparalleled views of the Indian Ocean, making it an irresistible destination for both residents and international travelers. The cafe and restaurant on the ground floor aim to become Bali's newest culinary landmark.

In May 2022, the Company acquired the luxury vessel Maki, 105 feet live aboard. Features five Cabins – 3 Luxury Suites, a large living room, open plan two dining tables, a kitchen, T.V., and an external lounge to hang out and watch the surf from a sun deck to increase service capabilities in the Mentawai Islands as part of our growth strategy to grow our fleet. (<https://www.makiboat.com>). With its roots in the Mentawai Islands Surfing & Tourism Industry, Surf All Day's high-end services attract clients from hotels, resorts, and tourism services, leading to record growth expectations in 2022." In addition to Maki, the Company is evaluating acquisitions to increase the number of ultimate charter vessels in our fleet and new attractive chartering packages for significant islands in the Mentawai Islands.

The Company opened the Nasara resort, our brand new, environmentally friendly resort. Nasara is conceived as an iconic recreation destination. As a surfing destination, few places on earth offer diverse, reliable waves on offer across the entire island group throughout the year. Stage 1 is ready and open for business ahead of schedule. In addition to our overall growth, Nasara will be the cornerstone of our plan to build and construct a 37 Villa tourism resort. The facilities and surroundings are outstanding on a world-class scale." The development objective is to create a 4.5-star destination to be enjoyed by locals and foreigners alike.

According to reports, experts believe the global recreational boat market will reach revenues of more than USD \$50 billion by 2030, growing at a CAGR Compound Annual Growth Rate) of approximately 8.75% during 2025-2030. It is believed that the massive growth of the travel and tourism industry across the European region will positively impact on the development of the global market. Interest in surfing is growing as well. Young and adult enthusiasts, beginners, and professionals look for uncrowded remote surf breaks and new spots to learn to surf or ride high-quality waves.

The rapid economic development and the growing demand for charter services in Southeast Asia will boost the demand for new products in the market. The rapid economic growth, increasing HNWI (high-net-worth individuals) population, and the growing popularity of Southeast Asian tourist beaches and marine and surfing destinations will boost revenues in the global recreational boating market. Reports also state that the rising participation in leisure boating activities across the European and U.S. regions will increase the demand for superior systems in the global recreational boating market.

PT Surf All Day established a new business as a Timber Factory, this factory will import and export timber. The Company has secured 7,000 Hektar's of timber. This is equal to over 17,000 acres of timber. Its division of Cargo Business will gain activity in the transportation of the import and export of timber throughout the commercial construction industry of Indonesia. The Cargo Boat Murni, headquartered in Padang Harbor, Sumatra, revenues are expected to increase by 8.05% in 2025. The Cargo Boat Murni's capacity to haul 200 tons of building materials for Resorts and Government Contracts will continue to increase revenue as Indonesia's construction and land development sector between Sumatra, Nias, and Telos islands expand rapidly.

Fleet expansion with 20 Ton Cargo Trucks to meet Increasing demand in its Timber and Charcoal Business: as a leading provider of timber and charcoal products in Indonesia, the acquisition of three additional 20 Ton cargo trucks expands the Company's fleet to meet the growing demands of its timber and charcoal business. As the market for the Company's products continues to increase, The Company is committed to delivering high-quality timber and charcoal to our valued customers worldwide in a timely manner. Adding these three new trucks will significantly enhance our capabilities and ensure efficient and reliable deliveries.

Construction value for building projects is estimated to reach USD 49.31 billion in 2025-2030, driven by growth in the housing and industrial sectors. Trends in other categories, such as hotels, retail, and office, continue to show growth compared to 2021, which may boost the construction market in the coming years.

Indonesia is Asia's second most productive and profitable construction market, where many construction projects are underway in residential and non-residential sectors. There is a massive demand for residential properties, and the property sector is growing in major cities across the country. Public works investment is crucial in the government's plan to provide water resources, roads, and human settlement infrastructure for long-term development.

Gold and Gemstone Mining, Inc. (OTC: GGSM); "the Company"), a leader in chartering the world-famous Mentawai Island and Beyond, posts positive annual revenues.

The Company is highlighting significant achievements, solidifying its strong foundation for growth in the coming year. "We offer Clients charters to uncrowded beaches, marine, and remote high-quality surfing waves, providing an unforgettable experience."

GGSM anticipates further growth with the world reopening as travelers chase the full excitement/exhilaration of the charter services and leisure boating experience, immersing themselves in warm-weather, remote, uncrowded activities to beaches and marine and high-quality surfing. The GGSM management team reviews new opportunities and strategic partnerships while growing a proven business model for long-term growth and profitability.

Solid revenue performance and cash flow provide a solid foundation for acquiring or investing in significant growth opportunities and continuing to scale up development of new and current business units to take advantage of Indonesian projected tourism and Cargo transportation business units."

Acquired Charter boat Saranya, a 10-passenger, plus 4 crew members live aboard the vessel to its fleet. The additional charter boat will allow the Company to meet consumer demand for ocean expeditions.

B. List any subsidiaries, parent company, or affiliated companies.

None

C. Describe the issuers' principal products or services.

The Company is engaged in the charter boat business in the Mentawai Islands and surrounding area.

5) Issuer's Facilities

The Company owns the charter vessel Kuda Laut, a Mentawai Surf Charter vessel.

6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percenta ge of Class of Shares Owned (undiluted)
Richard Hawkins	President, Director	Scottsdale, AZ	0		
Rudi Khelces	Chairman, CEO, CFO & Director	Andalas Padang Timur Sumatra Indonesia 25126	260,000,000	Common	14.79%
Rudi Khelces	Chairman, CEO, CFO & Director	Andalas Padang Timur Sumatra Indonesia 25126	1,000	Series B	100%
Volha Zvalinskaya		Andalas Padang Timur Sumatra Indonesia 25126	209,607,843	Common	11.92%

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

None

2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, financial- or investment-related, insurance or banking activities;

None

3. Been the subject of a finding, disciplinary order or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, a state securities regulator of a violation of federal or state securities or commodities law, or a foreign regulatory body or court, which finding or judgment has not been reversed, suspended, or vacated;

None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

None

5. Been the subject of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

None

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

None

- B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding, and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel

Name:
Firm:
Address 1:
Phone:
Fax:

Accountant or Auditor

Name: Tari Julia, Director
Firm: Tari Consulting Tax, Accounting & Financial Reports
Address 1: Jalan Pulau Galang-Denpasar, Bali
Phone: +62 85272092021
Email: askajulia0618@gmail.com

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

None

X (Twitter): _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] _____

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

None

Name: Richard Hawkins
Firm: RH2 Equity Partners
Nature of Services: Consulting Advisor
Address 1: 8 The Green, Ste R
Address 2: Dover, DE 19901
Phone:
Email:

9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by (name of individual):

Name: Richard C. Hawkins
Title: President and Director
Relationship to Issuer: Consultant

B. The following financial statements were prepared in accordance with:

- IFRS
 U.S. GAAP

C. The following financial statements were prepared by (name of individual):

Name: Tari Julia
Title: Accountant
Relationship to Issuer: Contract Consultant

Describe the qualifications of the person or persons who prepared the financial statements: Accountant has sufficient financial skills to prepare in accordance with US GAAP

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.

- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Rudi Khelces, certify that:

1. I have reviewed this annual report for the period ended March 31, 2026, of Gold and Gemstone Mining, Inc.
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

May 20, 2026

/s/ Rudi Khelces

Principal Financial Officer:

I, Rudi Khelces, certify that:

1. I have reviewed this annual report for the period ended March 31, 2026, of Gold and Gemstone Mining, Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

May 20, 2026

/s/ Rudi Khelces

GOLD AND GEMSTONE MINING, INC
CONSOLIDATED BALANCE SHEETS
(UNAUDITED)

	As of March 31, 2026	As of Dec 31, 2025
Assets		
Current assets:		
Cash and cash equivalents	\$ 3,715,671	\$ 3,763,949
Accounts receivable, net	2,048,292	4,318,185
Other Receivable	2,878,749	-
Deposits	1,592,894	1,612,921
Total current assets	10,235,607	9,695,056
Property, plant, and equipment, net	317,950	323,510
Other assets	2,412,104	2,442,432
Total assets	\$ 12,965,660	\$ 12,460,996
Liabilities and stockholder's equity (deficit)		
	\$ -	\$ -
Commitments and contingencies		
Stockholder's equity (deficit):		
Common stock, par value \$0.00001, authorized 2,500,000,000 shares, 2,128,573,877 and 2,027,393,877 shares issued and outstanding at September 30, 2025 and December 31, 2024, respectively	21,286	21,286
Class 'A' preferred stock, par value \$0.00001, authorized 2,500,000 shares, 1,980,341 and 2,085,400 shares issued and outstanding at September 30, 2025 and December 31, 2024, respectively	20	20
Class 'B' preferred stock, par value \$0.00001, authorized 1,000 shares, 0 shares issued and outstanding at September 30, 2025 and December 31, 2024, respectively	-	-
Class 'C' preferred stock, par value \$0.00001, authorized 6,000,000 shares, 0 shares issued and outstanding at September 30, 2025 and December 31, 2024, respectively	-	-
Shares to be issued	(193,438)	(193,437)
Additional paid-in capital	172,131	172,131
Accumulated deficit	12,965,660	12,460,996
Total stockholder's equity (deficit)	12,965,660	12,460,996
Total liabilities and stockholder's equity (deficit)	\$ 12,965,660	\$ 12,460,996

GOLD AND GEMSTONE MINING, INC
CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2026 AND 2025
(UNAUDITED)

	Three Months Ended	
	March 31,	
	2026	2025
Net Sales	\$ 2,652,660	\$ 2,745,831
Cost of sales	1,451,376	1,472,675
Gross profit	1,201,284	1,273,156
Selling, general and administrative expenses	-	-
Profit from operations	1,201,284	1,273,156
Other income (expense)		
Salary & Other employers	491,352	498,653
Adm. Bank	7,843	22,324
Taxes Truck	4,820	4,891
Depreciation of Fixed Assets	1,543	1,583
Office Cost Running	7,612	1,723
Other Income (expense)	183,450	186,143
Total other expense	696,620	721,227
Net Profit	\$ 504,664	\$ 551,929
Net loss attributable to common stockholders	\$ 504,664	\$ 551,929
Weighted average shares outstanding - basic	2,568,723,877	2,027,393,877
Weighted average profit per share - basic	\$ 0.00	\$ 0.00
Weighted average shares outstanding - diluted	2,568,723,877	2,027,393,877
Weighted average profit per share - diluted	\$ 0.00	\$ 0.00

GOLD AND GEMSTONE MINING, INC
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDER'S EQUITY
FOR THE YEAR ENDED MARCH 31, 2026, AND 2025
(UNAUDITED)

	Common Stock		Class A Preferred Shares		Class B Preferred Shares		Class C Preferred Shares		Amended Shares	Additional Paid-In	Accumulated	Total Shareholder's
	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount		Capital	Surplus	Equity (Deficit)
Balance at December 31, 2024	2,027,393,877	\$20,274	2,085,400	\$21	-	\$-	-	-\$	\$(193,438)	\$173,143	\$10,261,021	\$10,261,021
Common stock, Paid in \$ Stock	101,180,000	\$1,012	(5,059)	-	-	-	-	-	-	-	-	1,012
Conversion	-	-	-	-	-	-	-	-	-	(1,012)	-	(1,012)
Net Profit	-	-	-	-	-	-	-	-	-	-	551,929	551,929
Balance at March 31, 2025	2,128,573,877	\$21,286	2,080,341	\$21	-	-\$	-	-\$	\$(193,438)	\$172,131	\$10,812,950	\$ 10,812,950
Balance at December 31, 2025	2,128,573,877	\$21,286	1,980,341	\$21	-	\$-	-	\$-	\$(193,438)	\$172,131	\$12,460,996	\$12,460,996
Issuance of Common stock	440,150,000	-	-	-	-	-	-	-	-	-	-	-
Issuance of Preferred Shares	-	-	7,362	-	1000	-	-	-	-	-	-	-
Retirement of Class A Preferred Shares	-	-	(36,700)	-	-	-	-	-	-	-	-	-
Net Profit	-	-	-	-	-	-	-	-	-	-	504,664	504,664
Balance at March 31, 2026	2,568,723,877	\$21,286	1,951,003	\$21	1,000	-\$	-	-\$	\$(193,438)	\$172,131	\$12,965,660	\$ 12,965,660

GOLD AND GEMSTONE MINING, INC
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2026, AND 2025
(UNAUDITED)

	For the Three Months Ended March 31,	
	2026	2025
Cash flows from operating activities:		
Net income (loss)	\$ 504,664	\$ 566,650
Adjustments to reconcile net income (loss) to net cash used in operating activities:		
Depreciation and amortization	5,560	1,623
Loss on equity investment	-	-
Net changes in operating assets & liabilities:		
Accounts receivable	2,269,893	(144,026)
Deposits & Other Current Assets	50,355	-
Other Receivable	(2,878,749)	(107,824)
Net cash used in operating activities	(48,277)	316,423
Cash flows from investing activities:		
Purchases of property, plant, and equipment	-	-
Net cash used in investing activities	-	-
Cash flows from financing activities:		
Equity contribution	-	-
Borrowings from loan payable	-	-
Net cash provided by financing activities	-	-
Net increase (decrease) in cash and cash equivalents	(48,277)	316,423
Cash and cash equivalents at beginning of period	3,763,949	2,259,445
Cash and cash equivalents at end of period	\$ 3,715,671	2,575,867
Supplemental disclosure of cash flow information		
Cash paid during the period for:		
Interest	\$ -	\$ -
Income taxes	\$ -	\$ -
Supplemental disclosure of non-cash investing and financing Activities:		
Conversion of debt to equity	\$ -	\$ -
Beneficial conversion features	\$ -	\$ -
Stock issued for conversions from convertible debt	\$ -	\$ -
Preferred C conversion to common shares	\$ -	\$ -
Equity reclassification for shares issued from cash in prior quarters	\$ -	\$ -

GOLD AND GEMSTONE MINING, INC
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2026 AND 2025
(UNAUDITED)

NOTE 1. ORGANIZATION AND NATURE OF BUSINESS

Gold and Gemstone Mining Inc. (formerly Global GSM Solutions, Inc.) ("the Company") was incorporated under the laws of the State of Nevada, U.S., on March 5, 2008. On April 24, 2012, the Company amended its articles of incorporation to change the name of the Company to Gold and Gemstone Mining Inc. On October 10, 2023, the Company amended its articles of incorporation; on October 12, 2023, the Company merged with and into Gold and Gemstone Mining, Inc., an Oklahoma Corporation.

The Company is engaged in the Mentawai Islands and Beyond charter boat business. Its charter vessel, the Kuda Laut, is a Mentawai Surf Charter vessel for the World-Famous Mentawai Islands. The Kuda Laut has been chartering to the Mentawai, Telos, Nia's, and Banyak Islands for over 25 seasons. From Lagundri Bay in Nias, the Hinakos, to the Bay of Plenty in the Banyak's, to the Telos extended rights, also the famous waves in the Mentawais, such as Rifles, No Kandui, Ebay, etc in the Playground, to Telescopes, Bintang, Lances Right. The Company also operates a Cargo Boat Business providing transportation for the commercial construction industry through Indonesia.

The Company launched Cafe Maria, an enchanting oceanfront hotel and restaurant cafe on the pristine shores of Balangan Beach, Bali. This distinctive venue combines the allure of a beachside cafe with the intimate charm of an 8-room hotel set against the backdrop of the majestic Indian Ocean. As a gateway to Balangan Beach's Beauty, Cafe Maria's enviable position on Balangan Beach affords visitors unparalleled views of the Indian Ocean, making it an irresistible destination for both residents and international travelers. The cafe and restaurant on the ground floor aim to become Bali's newest culinary landmark.

In May 2022, the Company acquired the luxury vessel Maki, 105 feet live aboard. Features five Cabins – 3 Luxury Suites, a large living room, open plan two dining tables, a kitchen, T.V., and an external lounge to hang out and watch the surf from a sun deck to increase service capabilities in the Mentawai Islands as part of our growth strategy to grow our fleet. (<https://www.makiboat.com>). With its roots in the Mentawai Islands Surfing & Tourism Industry, Surf All Day's high-end services attract clients from hotels, resorts, and tourism services, leading to record growth expectations in 2022." In addition to Maki, the Company is evaluating acquisitions to increase the number of ultimate charter vessels in our fleet and new attractive chartering packages for significant islands in the Mentawai Islands.

The Company opened the Nasara resort, our brand new, environmentally friendly resort. Nasara is conceived as an iconic recreation destination. As a surfing destination, few places on earth offer diverse, reliable waves on offer across the entire island group throughout the year. Stage 1 is ready and open for business ahead of schedule. In addition to our overall growth, Nasara will be the cornerstone of our plan to build and construct a 37 Villa tourism resort. The facilities and surroundings are outstanding on a world-class scale." The development objective is to create a 4.5-star destination to be enjoyed by locals and foreigners alike.

According to reports, experts believe the global recreational boat market will reach revenues of more than USD \$50 billion by 2030, growing at a CAGR Compound Annual Growth Rate) of approximately 8.75% during 2025-2030. It is believed that the massive growth of the travel and tourism industry across the European region will positively impact the development of the global market. Interest in surfing is growing as well. Young and adult enthusiasts, beginners, and professionals look for uncrowded remote surf breaks and new spots to learn surfing or ride high-quality waves.

The rapid economic development and the growing demand for charter services in Southeast Asia will boost the demand for new products in the market. The rapid economic growth, increasing HNWI (high-net-worth individuals) population, and the growing popularity of Southeast Asian tourist beaches and marine and surfing destinations will boost revenues in the global

recreational boating market. Reports also state that the rising participation in leisure boating activities across the European and U.S. regions will increase the demand for superior systems in the global recreational boating market.

PT Surf All Day established a new business as a Timber Factory, this factory will import and export timber. The Company has secured 7,000 Hektar's of timber. This is equal to over 17,000 acres of timber. Its division of Cargo Business will gain activity in the transportation of the import and export of timber throughout the commercial construction industry of Indonesia. The Cargo Boat Murni, headquartered in Padang Harbor, Sumatra, revenues are expected to increase by 8.05% in 2025. The Cargo Boat Murni's capacity to haul 200 tons of building materials for Resorts and Government Contracts will continue to increase revenue as Indonesia's construction and land development sector between Sumatra, Nias, and Telos islands expand rapidly.

Fleet expansion with 20 Ton Cargo Trucks to meet Increasing demand in its Timber and Charcoal Business: as a leading provider of timber and charcoal products in Indonesia, the acquisition of three additional 20 Ton cargo trucks expands the Company's fleet to meet the growing demands of its timber and charcoal business. As the market for the Company's products continues to increase, The Company is committed to delivering high-quality timber and charcoal to our valued customers worldwide in a timely manner. Adding these three new trucks will significantly enhance our capabilities and ensure efficient and reliable deliveries.

Construction value for building projects is estimated to reach USD 49.31 billion in 2025-2030, driven by growth in the housing and industrial sectors. Trends in other categories, such as hotel, retail, and office, continue to show growth compared to 2021, which may boost the construction market in the coming years.

Indonesia is Asia's second most productive and profitable construction market, where many construction projects are underway in residential and non-residential sectors. There is a massive demand for residential properties, and the property sector is growing in major cities across the country. Public works investment is crucial in the government's plan to provide water resources, roads, and human settlement infrastructure for long-term development.

Gold and Gemstone Mining, Inc. (OTC: GGSM); "the Company"), a leader in chartering to the world-famous Mentawai Island and Beyond, posts positive annual revenues.

The Company is highlighting significant achievements, solidifying its strong foundation for growth in the coming year. We offer Clients charters to uncrowded beaches, marine, and remote high-quality surfing waves, providing an unforgettable experience."

GGSM anticipates further growth with the world reopening as travelers chase the full excitement/exhilaration of the charter services and leisure boating vacation experience, immersing themselves in warm-weather, remote, uncrowded activities to beaches and marine and high-quality surfing. The GGSM management team reviews new opportunities and strategic partnerships while growing a proven business model for long-term growth and profitability.

Solid revenue performance and cash flow provide a solid foundation for acquiring or investing in significant growth opportunities and continuing to scale up development of new and current business units to take advantage of Indonesian projected tourism and Cargo transportation business units."

Acquired Charter boat Saranya, a 10-passenger, plus 4 crew members live aboard the vessel to its fleet. The additional charter boat will allow the Company to meet consumer demand for ocean expeditions.

The Company's Year-end is December 31.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The accompanying financial statements have been prepared in accordance with the Financial Accounting Standards Board ("FASB") "FASB Accounting Standard Codification TM" (the "Codification"), which is the source of authoritative accounting principles recognized by the FASB to be applied by nongovernmental entities in the preparation of financial statements in conformity with generally accepted accounting principles ("GAAP") in the United States.

Use of Estimates

In preparing the unaudited consolidated financial statements in conformity with U.S. GAAP, management makes estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the dates of the consolidated financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Significant estimates and assumptions made by management include, but are not limited to, revenue recognition, the allowance for bad debt, the valuation of stock-based compensation, income taxes and unrecognized tax benefits, valuation allowance for deferred tax assets, and assumptions used in assessing impairment of long-lived assets. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash equivalents consist of highly liquid investments with maturities of three months or less when purchased.

Revenue Recognition

The Company recognizes revenue in accordance with ASC Topic 606, Revenue from Contracts with Customers. This standard requires revenue to be recognized when control of promised goods or services is transferred to customers in an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

The Company applies the five-step model under ASC 606:

- (i) identify the contract with a customer;
- (ii) identify the performance obligations in the contract;
- (iii) determine the transaction price;
- (iv) allocate the transaction price to the performance obligations; and
- (v) recognize revenue when, or as, performance obligations are satisfied.

The Company generates revenue from service-based activities, hospitality operations, transportation services, and product sales. Revenue is recognized either over time or at a point in time depending on the nature of the underlying performance obligation and when control of the related goods or services is transferred to the customer.

Payments received in advance of satisfying performance obligations are recorded as contract liabilities and recognized as revenue when the related goods or services are provided.

Accounts Receivable

Accounts receivable arises primarily from charter, hospitality, transportation, and other service activities, as well as from the sale of goods such as timber and related products. Accounts receivable, net, include trade receivables from the Company's revenue-generating activities and other receivables presented together on the balance sheet. Receivables are recorded at the invoiced amount.

The Company does not adjust its receivables for the effects of a significant financing component if it expects to collect the receivables within one year or less from the time of sale.

Property, plant and equipment, net

Plant and equipment are stated at cost less accumulated depreciation and impairment. Depreciation of property, plant and equipment and are calculated on the straight-line method over their estimated useful lives or lease terms.

The Company classifies property and equipment into general categories such as buildings, improvements, vehicles, marine equipment, and other operational equipment, and applies reasonable depreciation estimates based on the function and condition of the assets.

Income Taxes

The Company accounts for income taxes under FASB ASC 740, "Accounting for Income Taxes". Under FASB ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and

liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under FASB ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. FASB ASC 740-10-05, "Accounting for Uncertainty in Income Taxes" prescribes a recognition threshold and a measurement attribute for the financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more likely than not to be sustained upon examination by taxing authorities.

The amount recognized is measured as the largest amount of benefit that is greater than 50 percent likely of being realized upon ultimate settlement. The Company assesses the validity of its conclusions regarding uncertain tax positions quarterly to determine if facts or circumstances have arisen that might cause it to change its judgment regarding the likelihood of a tax position's sustainability under audit.

Basic Income (Loss) Per Share

Under the provisions of ASC 260, "Earnings per Share," basic loss per common share is computed by dividing net loss available to common shareholders by the weighted average number of shares of common stock outstanding for the periods presented. Diluted net loss per share reflects the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock or resulted in the issuance of common stock that would then share in the income of the Company, subject to anti-dilution limitations. The common stock equivalents have not been included as they are anti-dilutive.

Commitments and Contingencies

The Company follows subtopic 450-20 of the FASB ASC to report accounting for contingencies. Certain conditions may exist as of the date the financial statements are issued, which may result in a loss to the Company, but which will only be resolved when one or more future events occur or fail to occur. The Company assesses such contingent liabilities, and such assessment inherently involves an exercise of judgment.

In assessing loss contingencies related to legal proceedings that are pending against the Company or unasserted claims that may result in such proceedings, the Company evaluates the perceived merits of any legal proceedings or unasserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein.

If the assessment of a contingency indicates it is probable a material loss was incurred and the amount of liability can be estimated, then the estimated liability would be accrued in the Company's financial statements. If the assessment indicates that a potential material loss contingency is not probable but is reasonably possible, or is probable but cannot be estimated, then the nature of the contingent liability, and an estimate of the range of possible losses, if determinable and material, would be disclosed.

Loss contingencies considered remote are generally not disclosed unless they involve guarantees, in which case the guarantees would be disclosed. Management does not believe, based upon information available at this time that these matters will have a material adverse effect on the Company's financial position, results of operations or cash flows. However, there is no assurance that such matters will not materially and adversely affect the Company's business, financial position, and results of operations or cash flows.

New Accounting Pronouncements

Other recent accounting pronouncements issued by the FASB, including its Emerging Issues Task Force, the American Institute of Certified Public Accountants, and the Securities and Exchange Commission did not or are not believed by management to have a material impact on the Company's present or future financial statements.

NOTE 3 – GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.

As reflected in the accompanying financial statements, the Company had an accumulated surplus of approximately \$12,965,660 at March 31, 2026, and net profit of \$504,664 for the quarter ended March 31, 2026. The Company has sufficient cash and operations to support operational cash flow, which is expected to remain sufficient for the foreseeable future.

NOTE 5 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>
Land	247,161	250,268
Building	28,934	29,297
Bungalow Equipment	4,216	4,269
Office equipment pandang	54	55
Office equipment Mentawai	3,814	3,862
Kitchen Equipment	1,040	1,053
Truck/Ship/Boat/Vehicle	65,520	66,344
Machine Equipment	64	64
Diving Equipment	904	915
Total	351,706	356,128
Less: Accumulated depreciation	(33,756)	(32,618)
	317,950	323,510

Depreciation expense was \$5,560 for the quarter ended March 31, 2026.

NOTE 6 – CONVERTIBLE NOTES PAYABLE -RELATED PARTY

As of March 31, 2026, the Company has no notes payable.

NOTE 7 – STOCKHOLDERS' EQUITY (DEFICIT)

Shares authorized

The Company is authorized to issue 2,700,000,000 shares of common stock with a par value of \$0.00001 per share. As of March 31, 2026 and December 31, 2025, 2,568,723,877 and 2,128,573,877 shares were issued and outstanding, respectively.

The Company is authorized to issue 2,500,000 shares of Series A preferred stock with a par value \$.00001 per share. As of March 31, 2026 and December 31, 2025, 1,951,003 and 1,980,341 Series A preferred shares were issued and outstanding.

The Company is authorized to issue 1,000 shares of Series B preferred stock with a par value \$.00001 per share. As of March 31, 2026 and December 31, 2025, 1,000 and 0 preferred shares were issued and outstanding.

The Company is authorized to issue 1,000 shares of Series C preferred stock with a par value \$.00001 per share. As of March 31, 2026 and December 31, 2025, 0 preferred shares were issued and outstanding.

Common Stock Issued and cancelled

On November 16, 2016, the Board of Directors approved the purchase and issuance of 2,000,000 shares of Series A Preferred Stock to Edward Monet pursuant to the terms of the agreement.

On July 22, 2023, the Company and La Jolla IPO, Inc. entered into a Debt Settlement Agreement pursuant to which promissory notes totaling \$56,240 were cancelled in exchange for the issuance of 22,496 shares of Series C Preferred Stock with a stated value of \$0.0001 per share to La Jolla IPO, Inc.

On July 22, 2023, the Company and IBRE, Inc. entered into a Debt Settlement Agreement pursuant to which promissory notes totaling \$106,030 were cancelled in exchange for the issuance of 42,412 shares of Series C Preferred Stock with a stated value of \$0.0001 per share to IBRE, Inc.

On July 27, 2023, the Board of Directors approved the issuance of 200,000,000 shares of common stock to Volha Zvalinskaya and 200,000,000 shares of common stock to Rudi Khelces for unpaid services provided to GGSM.

On August 2, 2023, the holder of 5,100 shares of Series A Preferred Stock converted such shares into 85,000,000 shares of common stock.

On August 2, 2023, the holder of 50,000 shares of Series A Preferred Stock transferred such shares to Nathaniel L. Haywood in exchange for a \$50,000 payment for costs expected to be incurred by the Company in connection with a reorganization.

On October 10, 2023, Gold and Gemstone Mining, Inc., a Nevada corporation, amended its year end to December 31 and restated its Articles of Incorporation to authorize the issuance of 2,208,501,000 shares of stock, consisting of 2,200,000,000 shares of common stock with a par value of \$0.00001 per share and 8,501,000 shares of preferred stock with a par value of \$0.00001 per share, of which 2,500,000 shares were designated as Series A Preferred Stock, 1,000 shares were designated as Series B Preferred Stock and 6,000,000 shares were designated as Series C Preferred Stock.

On November 20, 2023, the holder of 7,200 shares of Series A Preferred Stock converted such shares into 90,000,000 shares of common stock.

On August 4, 2024, the Company's transfer agent, Securities Transfer Corporation, requested that the Company designate 500,000,000 shares of common stock as reserved non-issuable shares.

On August 5, 2024, the Company amended its Articles of Incorporation to authorize the issuance of 2,708,501,000 shares of stock, consisting of 2,700,000,000 shares of common stock with a par value of \$0.00001 per share.

On October 11, 2024, the holder of 8,550 shares of Series A Preferred Stock converted such shares into 95,000,000 shares of common stock.

On October 11, 2024, the holder of 5,059 shares of Series A Preferred Stock converted such shares into 101,180,000 shares of common stock.

For the quarter ended September 30, 2025, the Company completed a reconciliation of its share records with the transfer agent. As part of this process, an adjustment was recorded for the cancellation of 100,000 shares of Series A Preferred Stock, corresponding to \$1 at par value.

On January 5, 2026, the Company processed the transfer of 101,180,000 shares of common stock from CEDE & CO (FAST) to Direct Capital Group, Inc. and 59,495,000 shares of common stock from CEDE & CO (FAST) to Skyview Holdings Inc. The transactions represented transfers of existing outstanding shares and did not result in any change to the Company's total outstanding common shares.

On January 22, 2026, the Company issued 106,150,000 restricted shares of common stock to Pinnacle Consulting Services, Inc. at an issuance price of \$0.0004 per share for aggregate consideration of approximately \$42,460. Concurrently, Edward Monet transferred 25,000 shares of Series A Preferred Stock to Pinnacle Consulting Services, Inc. On the same date, 4,246 shares of Series A Preferred Stock were retired and canceled, while the remaining 20,754 shares were reissued under separate certificates. The net effect of these transactions resulted in an increase of 106,150,000 common shares outstanding and a decrease of 4,246 Series A Preferred shares outstanding.

On January 23, 2026, the Company issued 7,362 shares of Series A Preferred Stock to Pinnacle Consulting Services, Inc. The issuance increased the Company's total outstanding Series A Preferred shares by 7,362 shares.

On January 26, 2026, the Company processed the transfer of 59,495,000 shares of common stock from Skyview Holdings Inc. to CEDE & CO (FAST). The transaction represented a transfer of existing outstanding shares and did not result in any change to the Company's total outstanding common shares.

On January 27, 2026, the Company issued 111,600,000 restricted shares of common stock to Pinnacle Consulting Services, Inc. The issuance increased the Company's total outstanding common shares by 111,600,000 shares.

On February 5, 2026, the Company issued 1,000 shares of Series B Preferred Stock to Rudi Khelces. The issuance increased the Company's total outstanding Series B Preferred shares by 1,000 shares.

On February 9, 2026, the Company issued 123,400,000 restricted shares of common stock to Pinnacle Consulting Services, Inc. The issuance increased the Company's total outstanding common shares by 123,400,000 shares. Concurrently, the Company canceled and reissued 7,362 shares of Series A Preferred Stock held by Pinnacle Consulting Services, Inc. As part of the transaction, 7,245 shares were retired and canceled and 117 shares were reissued under a separate certificate. The net effect of these transactions resulted in a decrease of 7,245 Series A Preferred shares outstanding.

On February 17, 2026, the Company issued 99,000,000 restricted shares of common stock to Edward Monet at an issuance price of \$0.015 per share for aggregate consideration of approximately \$1,485,000. Concurrently, the Company canceled and reissued 1,860,400 shares of Series A Preferred Stock held by Edward Monet. As part of the transaction, 4,455 shares of Series A Preferred Stock were retired and canceled and 1,855,945 shares were reissued under a new certificate. The net effect of these transactions resulted in an increase of 99,000,000 common shares outstanding and a decrease of 4,455 Series A Preferred shares outstanding.

On March 2, 2026, the Company processed the transfer of 99,000,000 shares of common stock held by Edward Monet between certificates under the same shareholder account. The transaction represented an administrative transfer and did not result in any change to the Company's total outstanding common shares.

On March 25, 2026, the Company processed the transfer of 99,000,000 shares of common stock from Edward Monet to CEDE & CO (FAST). The transaction represented a transfer of existing outstanding shares and did not result in any change to the Company's total outstanding common shares.

NOTE 8 – COMMITMENTS AND CONTINGENCIES

The Company has no contractual commitments as of March 31, 2026.

NOTE 9 – SUBSEQUENT EVENTS

The Company's management reviewed all material events through May 15, 2026, the date these financial statements were available to be issued for subsequent event disclosure consideration.