

GEMSTONE INVESTMENTS LIMITED

CIN: L65990MH1994PLC081749

Registered Office: Room No. 105, 1st Floor, Shradhanand Building, 274 Samuel Street, Masjid Bunder, Mumbai 400003.

Tel: 022-65102060. E-mail: gemstoneltd@gmail.com

PART I

STATEMENT OF STANDALONE AUDITED RESULTS FOR THE YEAR ENDED 31ST MARCH, 2015

(Amount in Rs.)

Particulars (Refer Notes Below)	3 months ended (31/03/2015)	3 months ended (31/12/2014)	3 months ended (31/03/2014)	Current Year ended (31/03/2015)	Previous year ended (31/03/2014)
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Income from operations					
(a) Net sales/ income from operations (Net of excise duty)	5,339,867.00	8,987,470.00	3,067,623.00	23,223,874.00	10,892,635.00
(b) Other operating income	-	-	-	-	-
Total income from operations (net)	5,339,867.00	8,987,470.00	3,067,623.00	23,223,874.00	10,892,635.00
2 Expenses					
(a) Cost of materials consumed	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d) Employee benefits expense	854,325.00	782,160.00	547,230.00	2,760,635.00	1,990,487.00
(e) Depreciation and amortisation expense	51,876.00	21,926.00	32,288.76	125,127.00	128,100.00
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	-	-	-	-	-
(i) Baddebts/Balance written off	9,684,844.00	-	4,345,600.00	9,684,844.00	4,345,600.00
(ii) Brokerage	1,830,908.00	-	-	1,830,908.00	-
(iii) Provision against contingency for	114,376.00	-	155,694.00	114,376.00	155,694.00
(iv) Prior Period Items	-	-	(762,696.00)	-	(684,919.00)
(v) Other Expenses	669,998.00	151,120.00	430,886.80	1,367,159.00	992,893.22
Total expenses	13,206,327.00	955,206.00	4,749,003.56	15,883,049.00	6,927,855.22
3 Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(7,866,460.00)	8,032,264.00	(1,681,380.56)	7,340,825.00	3,964,779.78
4 Other income	-	-	-	-	7,482.00
5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(7,866,460.00)	8,032,264.00	(1,681,380.56)	7,340,825.00	3,972,261.78
6 Finance costs	258,600.18	300,012.00	303,679.87	1,160,811.46	1,216,532.01
7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	(8,125,060.18)	7,732,252.00	(1,985,060.43)	6,180,013.54	2,755,729.77
8 Exceptional items	-	-	-	-	-
9 Profit / (Loss) from ordinary activities before tax (7 ± 8)	(8,125,060.18)	7,732,252.00	(1,985,060.43)	6,180,013.54	2,755,729.77
10 Tax expense	2,061,883.00	-	909,256.00	2,061,883.00	909,256.00
11 Net Profit / (Loss) from ordinary activities	(10,186,943.18)	7,732,252.00	(2,894,316.43)	4,118,130.54	1,846,473.77
12 Extraordinary items (net of tax expense Rs. -)	-	-	-	-	-
13 Net Profit / (Loss) for the period (11 ± 12)	(10,186,943.18)	7,732,252.00	(2,894,316.43)	4,118,130.54	1,846,473.77
14 Share of profit / (loss) of associates	-	-	-	-	-
15 Minority interest	-	-	-	-	-
16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)	(10,186,943.18)	7,732,252.00	(2,894,316.43)	4,118,130.54	1,846,473.77
17 Paid-up equity share capital (Face Value of Rs.1/- each)	74,750,000.00	74,750,000.00	74,750,000.00	74,750,000.00	74,750,000.00
18 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting	-	-	-	144,637,814.56	140,519,684.02
19.i Earnings per share (before extraordinary items) (of Rs. 1/- each) (not annualised):					
(a) Basic	(0.14)	0.10	(0.04)	0.06	0.02
(b) Diluted	(0.14)	0.10	(0.04)	0.06	0.02
19.ii Earnings per share (after extraordinary items) (of Rs. 1/- each) (not annualised):					
(a) Basic	(0.14)	0.10	(0.04)	0.06	0.02
(b) Diluted	(0.14)	0.10	(0.04)	0.06	0.02

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PART-II

SR. NO.	Particulars	Quarter Ended			Year ended	
		31/03/2015 (Audited)	31/12/2014 (Unaudited)	31/03/2014 (Audited)	31/03/2015 (Audited)	31/03/2014 (Audited)
A	PARTICULARS OF SHAREHOLDING					
1	Public Share Holding					
	- Number of Shares	73882000	73882000	73882000	73882000	73882000
	- Percentage of Shareholding	98.84%	98.84%	98.84%	98.84%	98.84%
2	Promoter and Promoter Group Shareholding					
	a) Pledged / Encumbered					
	- Number of Shares	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shares (as a % of total share capital of the Company)	NIL	NIL	NIL	NIL	NIL
	b) Non - Pledged / Encumbered					
	- Number of Shares	868000	868000	868000	868000	868000
	- Percentage of Shares (as a % of total shareholding of promoter and promoters group)	100%	100%	100%	100%	100%
	- Percentage of Shares (as a % of total share capital of the Company)	1.16%	1.16%	1.16%	1.16%	1.16%

PARTICULARS	3 MONTHS ENDED 31.03.2015
B	INVESTOR COMPLAINTS
1	Pending At The Beginning Of The Quarter
2	Received During The Quarter
3	Disposed Off During The Quarter
4	Remaining Unresolved At The End Of The Quarter

NOTES :

- The above results have been reviewed by Audit Committee and approved by the Board of Directors of the Company in their meeting held on 29th May 2015.
- The Company has activities namely Consumer Financing, Investments in Shares and Commission.
- Segment Reporting as defined in AS - 17 is considered not applicable.
- Previous years figures have been regrouped/rearranged wherever necessary to confirm to the current periods' classification.

PLACE : MUMBAI
DATE : 29/05/2015

FOR GEMSTONE INVESTMENTS
LIMITED

Dhara Brahmhatt
Director
DIN: 06433270



Dhara CS

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Particulars	31st March, 2015	31st March, 2014
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	74,750,000.00	74,750,000.00
(b) Reserves and surplus	144,637,814.56	140,519,684.02
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	219,387,814.56	215,269,684.02
2 Share application money pending allotment	-	-
3 Minority interest	-	-
4 Non-current liabilities		
(a) Long-term borrowings	18,537,972.00	11,245,699.00
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	18,537,972.00	11,245,699.00
5 Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	-	-
(c) Other current liabilities	5,152,116.44	2,493,091.44
(d) Short-term provisions	3,833,455.00	2,560,805.00
Sub-total - Current liabilities	8,985,571.44	5,053,896.44
TOTAL - EQUITY AND LIABILITIES	246,911,358.00	231,569,279.46
B ASSETS		
1 Non-current assets		
(a) Fixed assets	298,134.60	423,261.60
(b) Goodwill on consolidation *	-	-
(c) Non-current investments	19,100,730.25	53,100,730.25
(d) Deferred tax assets (net)	12,848.00	11,810.00
(e) Long-term loans and advances	111,000.00	111,000.00
(f) Other non-current assets	6,088,310.77	5,911,318.77
Sub-total - Non-current assets	25,611,023.62	59,558,120.62
2 Current assets		
(a) Current investments	11,900,000.00	8,900,000.00
(b) Inventories	-	-
(c) Trade receivables	337,000.00	337,000.00
(d) Cash and cash equivalents	1,111,646.38	443,034.84
(e) Short-term loans and advances	207,950,508.00	162,324,944.00
(f) Other current assets	1,180.00	6,180.00
Sub-total - Current assets	221,300,334.38	172,011,158.84
TOTAL - ASSETS	246,911,358.00	231,569,279.46

For Gemstone Investments Limited

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Dhara Brahmhatt
Director
DIN: 06433270



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DATE : 29/05/2015

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