

GEMSTONE INVESTMENTS LIMITED				
PART I				
(Amount in Rs.)				
UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2013				
Sr. No.	Particulars	Quarter Ended		Year Ended
		(30/06/2013)	(31/03/2013)	(31/03/2013)
		(Unaudited)	(Audited)	(Unaudited)
				(Audited)
1	Income from operations			
	(a) Net sales/ income from operations	2,673,918.00	838,645.00	4,845,040.00
	(Net of excise duty)			16,245,107.00
	(b) Other operating income			
	Total income from operations (net)	2,673,918.00	838,645.00	4,845,040.00
				16,245,107.00
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	144,774.00	1,300,823.00	376,638.00
	(e) Depreciation and amortisation expense	31,937.08	88,405.33	88,405.52
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)			
	(g) Baddebts/Balance written off		6,816,195.00	
	(h) Brokerage		1,624,500.00	
	(i) Provision against contingency for standard assets		(222,374.00)	
	(j) Prior Period Items (Excess Interest Provided in earlier year)			
	(k) Other Expenses	300,132.00	217,276.00	97,059.60
	Total expenses	476,843.08	9,824,825.33	562,103.12
				11,651,625.49
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	2,197,074.92	(8,986,180.33)	4,282,936.88
				4,593,481.51
4	Other income			
				3,000.00
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	2,197,074.92	(8,986,180.33)	4,282,936.88
				4,596,481.51
6	Finance costs	300,731.00	184,222.36	13,116.00
				258,299.54
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	1,896,343.92	(9,170,402.69)	4,269,820.88
				4,338,181.97
8	Exceptional items			
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	1,896,343.92	(9,170,402.69)	4,269,820.88
				4,338,181.97
10	Tax expense		1,396,897.00	
				1,396,897.00
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	1,896,343.92	(10,567,299.69)	4,269,820.88
				2,941,284.97
12	Extraordinary items (net of tax expense Rs. ___ Lakhs)			
13	Net Profit / (Loss) for the period (11 + 12)	1,896,343.92	(10,567,299.69)	4,269,820.88
				2,941,284.97
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) *	1,896,343.92	(10,567,299.69)	4,269,820.88
				2,941,284.97
17	Paid-up equity share capital (Face Value of the Share shall be indicated)	74,750,000.00	74,750,000.00	74,750,000.00
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year			
19.i	Earnings per share (before extraordinary items) (of Re. 1/- each) (not annualised):			138,673,210.25
	(a) Basic	0.03	(0.14)	0.06
	(b) Diluted	0.03	(0.14)	0.06
19.ii	Earnings per share (after extraordinary items) (of Re. 1/- each) (not annualised):			
	(a) Basic	0.03	(0.14)	0.06
	(b) Diluted	0.03	(0.14)	0.06



# GEMSTONE

# GEMSTONE INVESTMENTS LTD

Part-2		(Amount in Rs.)			
SR. NO.	Particulars	Quarter Ended		Year Ended	
		(30/06/2013)	(31/03/2013)	(30/06/2012)	(31/03/2013)
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	PARTICULARS OF SHAREHOLDING				
1	Public Share Holding				
	- Number of Shares	73882000	73882000	73882000	73882000
	- Percentage of Shareholding	98.84	98.84	98.84	98.84
2	Promoter and Promoter Group Shareholding				
	a) Pledged / Encumbered				
	- Number of Shares	-	-	-	-
	- Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group)	-	-	-	-
	- Percentage of Shares (as a % of total share capital of the Company)	-	-	-	-
	b) Non - Pledged / Non - Encumbered				
	- Number of Shares	868000	868000	868000	868000
	- Percentage of Shares (as a % of total shareholding of promoter and promoters group)	100.00	100.00	100.00	100.00
	- Percentage of Shares (as a % of total share capital of the Company)	1.16	1.16	1.16	1.16

PARTICULARS		3 MONTHS ENDED 30.06.2013
B	INVESTOR COMPLAINTS	
1	Pending At The Beginning Of The Quarter	NIL
2	Received During The Quarter	NIL
3	Disposed Off During The Quarter	NIL
4	Remaining Unresolved At The End Of The Quarter	NIL

NOTES :	
1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their Meeting held on 14th August, 2013.
2	The Company has activities namely Consumer Financing, Investments in Shares and Commission.
3	The Accounting Standard (AS-17) relating to 'Segment- Wise Reporting' is not applicable as the Company operates in only one business segment.
4	The figures for the quarter ended March 31, 2013 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2013 and the published year-to-date figures up to the third quarter of the full financial year ended March 31, 2013.
<p>PLACE : MUMBAI DATE : 14th August, 2013</p> <p style="text-align: right;">For Gemstone Investments Limited Director / Authorized Signatory</p>	



GEMSTONE INVESTMENTS LIMITED

Registered Office: Room No. 105, 1st Floor, Shradhanand Building, 274 Samuel Street, Masjid Bunder, Mumbai 400003.  
Tel: 022-65102060. E-mail: gemstoneltd@gmail.com



NAVIN R. GALA, B.COM. FCA.

**M/S N.R.GALA & ASSOCIATES.**  
**CHARTERED ACCOUNTANTS.**

204, SAI AMRUT, RAIGADH CHOWLK,  
GHATKOPAR (EAST),  
MUMBAI 400077.  
TEL. NO 21028991/21028992

**LIMITED REVIEW REPORT FOR GEMSTONE INVESTMENTS LIMITED**

To,  
The Board of Directors,  
Gemstone Investments Limited  
Room No. 105, 1<sup>st</sup> Floor,  
Shradhanand Building 274,  
Samuel Street,  
Masjid Bander,  
Mumbai: 400 003.

We have reviewed the accompanying statement of Unaudited Financial Results of Gemstone Investments Limited for the period ended 30<sup>th</sup> June, 2013, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of Unaudited Financial Results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Mumbai  
Date: 14<sup>th</sup> August, 2013

For N R Gala & Associates  
Chartered Accountants



Membership No. : 040640