

**13<sup>th</sup> August 2021**

To,  
Listing Compliances  
**BSE Ltd.**,  
P. J. Towers,  
Fort,  
Mumbai – 400 001.

**Scrip Code : 531137**  
**Scrip ID : GEMSI**

**Subject: Un-audited Financial Results for the quarter ended on 30<sup>th</sup> June 2021.**

Dear Sir/ Madam,

The Board of Directors in their meeting held today i.e. on 13<sup>th</sup> August, 2021 have considered and approved an un-audited financial results for the quarter ended on 30<sup>th</sup> June 2021.

Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Please find the enclosed herewith Un-audited Financial Results for the quarter ended on 30<sup>th</sup> June 2021 along with Limited Review Report thereon.

The meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 4.00 p.m.

We request you to kindly take the above cited information on your record.

Thanking You,

**For Gemstone Investments Limited**

**Dhara Brahmhatt**  
**Managing Director**  
**DIN: 06433270**

GEMSTONE INVESTMENTS LIMITED					
CIN: L65990MH1994PLC081749					
Regd. Office: 502-B, Padmavati Heights, 5th Floor, Shraddhanand Road Ext, Vile Parle (East), Mumbai - 400 057					
Phone: 7208992060, Email: gemstoneltd@gmail.com, Website: www.gemstoneltd.com					
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2021.					
(Amt. In Lakhs)					
Sr. No.	Particulars	Standalone			
		3 months ended	Preceding 3 months ended	corresponding 3 months ended in previous year	Previous year ended
		30-06-2021	31-03-2021	30-06-2020	31-03-2021
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income</b>				
	(a) Revenue from Operations	48.739	51.004	49.493	203.305
	(b) Other Income	0.000	0.772	0.000	0.772
	<b>Total Income</b>	<b>48.739</b>	<b>51.777</b>	<b>49.493</b>	<b>204.078</b>
<b>2</b>	<b>Expenses</b>				
	(a) Cost of materials consumed	0.000	0.000	0.000	0.000
	(b) Purchases of stock-in-trade	0.000	0.000	0.000	0.000
	(c) Changes in inventories of finished goods, work-in-progress, and stock-in-trade	0.000	0.000	0.000	0.000
	(d) Employee Benefits Expenses	1.078	2.000	3.790	12.338
	(e) Finance Cost	0.073	0.099	0.226	0.691
	(f) Depreciation, depletion, and amortisation expense	1.409	1.427	1.427	5.706
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6.724	115.512	8.146	132.568
	<b>Total Expenses</b>	<b>9.284</b>	<b>119.038</b>	<b>13.589</b>	<b>151.302</b>
<b>3</b>	<b>Profit / (Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>39.455</b>	<b>(67.261)</b>	<b>35.903</b>	<b>52.776</b>
4	Exceptional Items	0.000	0.000	0.000	0.000
<b>5</b>	<b>Profit/ (Loss) before Tax (3-4)</b>	<b>39.455</b>	<b>(67.261)</b>	<b>35.903</b>	<b>52.776</b>

<b>6</b>	<b>Tax Expenses</b>				
	(a) Current Tax	0.000	14.000	0.000	14.000
	(b) Deferred Tax	0.000	(0.241)	0.000	(0.241)
<b>7</b>	<b>Total Tax Expenses</b>	<b>0.000</b>	<b>13.759</b>	<b>0.000</b>	<b>13.759</b>
<b>8</b>	<b>Profit/ (Loss) for a period from continuing operations (5-7)</b>	<b>39.455</b>	<b>(81.020)</b>	<b>35.903</b>	<b>39.016</b>
9	Profit/ (Loss) for a period from discontinuing operations	0.000	0.000	0.000	0.000
10	Tax Expenses of discontinued operations	0.000	0.000	0.000	0.000
<b>11</b>	<b>Profit/ (Loss) for a period from discontinuing operations (after tax) (9-10)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>12</b>	<b>Other Comprehensive Income/ (Loss)</b>				
	A) (i) Amount of items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000
	B) (i) Amount of items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000
<b>13</b>	<b>Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)</b>	<b>39.455</b>	<b>(81.020)</b>	<b>35.903</b>	<b>39.016</b>
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	747.500	747.500	747.500	747.500
<b>14</b>	<b>Earning Per Share (For continuing operations)</b>				
	(a) Basic	0.053	(0.108)	0.048	0.052
	(b) Diluted	0.053	(0.108)	0.048	0.052

**For Gemstone Investments Limited**

**Dhara Brahmhatt**  
**Managing Director**  
**DIN: 06433270**

**GEMSTONE INVESTMENTS LIMITED**  
**CIN: L65990MH1994PLC081749**

**Regd. office:** 502-B, Padmavati Heights, 5<sup>th</sup> Floor, Shraddhanand Road Ext., Vile Parle (East), Mumbai – 400057.  
**Tel:** 07208992060 **Email:** gemstoneltd@gmail.com **Website:** www.gemstoneltd.com

**Notes:**

1. The Un-audited financial statement for the quarter ended on 30<sup>th</sup> June 2021 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13<sup>th</sup> August 2021.
2. The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. As the Company's business activity falls within a single primary business segment, the disclosure requirements as per Ind-AS 108 "operating segments" are not applicable.
4. Provision for taxes, if any, shall be made at the end of the year.
5. Previous period figures have been re-grouped and re-classified wherever necessary.

**For Gemstone Investments Limited**

**Dhara Brahmhatt**  
**Managing Director**  
**DIN: 06433270**

**Date: 13<sup>th</sup> August 2021**  
**Place: Mumbai**



**TEJAS NADKARNI & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

Shop No 4, Lilac Garden CHS , 90 Feet Road, Near Ganesh Chowk, Kandivali (West),  
Mumbai- 400067, Mobile No: 9819892267, Email: tejas\_nadkarni@yahoo.com

**LIMITED REVIEW REPORT**

(As per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,  
**The Board of Directors,**  
**Gemstone Investments Limited**  
502-B, Padmavati Heights, 5<sup>th</sup> Floor,  
Shraddhanand Road Ext., Vile Parle (East),  
Mumbai – 400 057.

We have reviewed the accompanying statement of Un-audited Financial results of **Gemstone Investments Limited** for the quarter ended on **30<sup>th</sup> June 2021**. This statement is the responsibility of the Company's Management and has been approved by the 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 analytical procedures applied to financial data and thus provide 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 un-audited 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Tejas Nadkarni & Associates  
Chartered Accountants  
Firm Reg. No: 135197W

  
Tejas Nadkarni  
Proprietor  
Membership No.: 122993  
UDIN: 21122993AAAAFL8159



Place: Mumbai  
Date: 13<sup>th</sup> August 2021