

**August 13, 2022**

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 June 30, 2022.**

Dear Sir/ Madam,

In continuation of our corporate announcement dated August 01, 2022, we hereby inform you that the Board of Directors of the Company has at its meeting held today, inter—alia, considered and approved the Unaudited Financial Results for quarter ended June 30, 2022. The same has also been reviewed by the Audit Committee in its meeting held today.

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 June 30, 2022, 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: 504, A wing New Prabhat SRA CHS LTD, Chikuwadi, Western Express Highway, Andheri (East), Mumbai – 400 099.						
Phone: 7208992060, Email: gemstoneltd@gmail.com, Website: www.gemstoneltd.com						
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2022						
						(Rs. in Lakhs)
Sr. No.	Particulars	STANDALONE				
		3 months ended	Preceding 3 months ended	corresponding 3 months ended in previous year	Previous year ended	3 months ended
		30-06-2022	31-03-2022	30-06-2021	31-03-2022	30-06-2022
		Unaudited	Audited	Unaudited	Audited	Unaudited
<b>1</b>	<b>Income</b>					
	(a) Revenue From Operations	29.861	3.367	48.739	90.641	29.861
	(b) Other Income	0.000	0.000	0.000	0.680	0.000
	<b>Total Income</b>	<b>29.861</b>	<b>3.367</b>	<b>48.739</b>	<b>91.321</b>	<b>29.861</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	0.000	0.000	0.000	0.000	0.000
	(b) Purchases of stock-in-trade	0.000	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	0.000
	(d) Employee Benefits Expenses	0.750	0.750	1.078	3.641	0.750
	(e) Finance Cost	0.009	0.406	0.073	7.607	0.009
	(f) Depreciation, depletion and amortisation expense	0.269	0.380	1.409	3.646	0.269
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	5.541	3.938	6.724	14.193	5.541
	(h) Bad debt/ Balance Written off	0.000	33.965	0.000	33.965	0.000
	<b>Total Expenses</b>	<b>6.570</b>	<b>39.439</b>	<b>9.284</b>	<b>63.051</b>	<b>6.570</b>
<b>3</b>	<b>Profit / (Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>23.291</b>	<b>(36.072)</b>	<b>39.455</b>	<b>28.269</b>	<b>23.291</b>
4	Exceptional Items	0.000	0.000	0.000	0.000	0.000
<b>5</b>	<b>Profit/ (Loss) before Tax (3-4)</b>	<b>23.291</b>	<b>(36.072)</b>	<b>39.455</b>	<b>28.269</b>	<b>23.291</b>
<b>6</b>	<b>Tax Expenses</b>					
	(a) Current Tax	0.000	7.920	0.000	7.920	0.000
	(b) Deferred Tax	0.000	(0.567)	0.000	(0.567)	0.000
<b>7</b>	<b>Total Tax Expenses</b>	<b>0.000</b>	<b>7.353</b>	<b>0.000</b>	<b>7.353</b>	<b>0.000</b>

GEMSTONE INVESTMENTS LIMITED

CIN: L65990MH1994PLC081749

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Tel: 07208992060 | Email: gemstoneltd@gmail.com | website: www.gemstoneltd.com

<b>8</b>	<b>Profit/ (Loss) for a period from continuing operations (5-7)</b>	<b>23.291</b>	<b>(43.425)</b>	<b>39.455</b>	<b>20.916</b>	<b>23.291</b>
9	Profit/ (Loss) for a period from discontinuing operations	0.000	0.000	0.000	0.000	0.000
10	Tax Expenses of discontinued operations	0.000	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>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	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	0.000
	B) (i) Amount of items that will be reclassified to profit or loss	0.000	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	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>23.291</b>	<b>(43.425)</b>	<b>39.455</b>	<b>20.916</b>	<b>23.291</b>
	Paid -up Equity Share Capital (Face Value of Re. 1/- each)	747.500	747.500	747.500	747.500	747.500
<b>14</b>	<b>Earnings Per Share (For continuing operations)</b>					
	(a) Basic	<b>0.031</b>	<b>(0.058)</b>	<b>0.053</b>	<b>0.028</b>	<b>0.031</b>
	(b) Diluted	<b>0.031</b>	<b>(0.058)</b>	<b>0.053</b>	<b>0.028</b>	<b>0.031</b>

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**Notes:**

1. The Un-audited financial statement for the quarter ended on June 30, 2022 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 13, 2022.
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 recognized 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 Brahmbhatt**  
**Managing Director**  
**DIN: 06433270**

**Date: August 13, 2022**  
**Place: Mumbai**



# RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.  
Tel.: 9820501848 Email : rishisekhri@gmail.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**

504, A Wing New Prabhat SRA CHS LTD,

Chikuwadi, Western Express Highway,

Andheri (East), Mumbai - 400099.

We have reviewed the accompanying statement of Un-audited financial results of **Gemstone Investments Limited** for the quarter ended on **June 30, 2022**. 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 **Rishi Sekhri & Associates**  
Chartered Accountants

**Rishi Sekhri**  
**Proprietor**

**MEMBERSHIP No.: 126656**

**Firm Reg. No: 128216W**

**UDIN: 22126656A0YOVX4831**



**Place: MUMBAI**

**Date: August 13, 2022**