

**28<sup>th</sup> May 2024**

To  
Listing Compliances  
**BSE Limited**  
P. J. Towers,  
Dalal Street, Mumbai – 400 001.

**Scrip Code : 531137**  
**Scrip Id : GEMSI**

Dear Sir/ Madam,

**Ref: Intimation of Board Meeting dated 21<sup>st</sup> May 2024.**

**Sub: Outcome of the Board Meeting held for consideration and approval of Audited Financial Results as on 31<sup>st</sup> March 2024.**

With reference to the above cited subject and in compliance with Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“SEBI (LODR), 2015”], we hereby inform to the exchange that, Board of Directors of the Company in their meeting held on Tuesday, 28<sup>th</sup> May 2024 have considered and approved -

1. Audited Standalone Financial Results for the quarter and year ended on 31<sup>st</sup> March 2024.
2. Auditors Report on quarterly and year to date financial results for the period ended on 31<sup>st</sup> March 2024.
3. Declaration of Un-modified Opinion as on 31st March 2024.
4. Appointment of M/s. Prachi Bansal & Associates (PR No.: 3702/2023), as Secretarial Auditor of the Company for FY 2023-24.
5. Appointment of M/s. Shashi Ranjan & Associates, Cost Accountants (FRN: 101139) as Internal Auditor of the Company for FY 2024-25.

Information required pursuant to Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023, is enclosed as **Annexure – 1**.

The meeting of the Board of Directors commenced at 7:00 p.m. and concluded at 7:40 p.m.

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

Thanking you,

**For Gemstone Investments Limited**

**Sudhakar Gandhi**  
**Managing Director**  
**DIN: 09210342**

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

**Regd. office:** Office No A/301, Shubham Centre A Building CHS, Cardinal Gracious Road, Andheri (East), Mumbai, Maharashtra, 400093.

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

GEMSTONE INVESTMENTS LIMITED CIN: L65990MH1994PLC081749

Regd. Off.:504, A Wing New Prabhat SRA CHS LTD, Chikwadi, Western Express Highway, Andheri (East), Mumbai, Maharashtra, 400099

Tel: 07208992060 E-mail: gemstoneltd@gmail.com Website: www.gemstoneltd.com

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 31.03.2024**

(Amount in Lakhs except EPS)

Sr. No.	Particulars	STANDALONE				
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year	Previous year ended
		31.03.2024 Audited	31.12.2023 Un-Audited	31.03.2023 Audited	31.03.2024 Audited	31.03.2023 Audited
1	<b>Income</b>					
	(a) Revenue From Operations	57.817	51.426	35.279	210.523	118.841
	(b) Other Income	0.000	0.000	0.000	0.000	0.000
	<b>Total Income</b>	<b>57.817</b>	<b>51.426</b>	<b>35.279</b>	<b>210.523</b>	<b>118.841</b>
2	<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	1.000	0.886	1.000	4.546	3.000
	(e) Finance Cost	0.004	1.199	0.004	1.210	0.020
	(f) Depreciation, depletion and amortisation expense	0.075	0.075	0.441	0.300	1.249
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	2.687	5.454	7.542	24.799	26.979
	(h) Bad debt/ Balance Written off	126.802	2.089	60.721	131.149	61.081
	<b>Total Expenses</b>	<b>130.567</b>	<b>9.703</b>	<b>69.707</b>	<b>162.004</b>	<b>92.329</b>
3	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>(72.751)</b>	<b>41.723</b>	<b>(34.429)</b>	<b>48.518</b>	<b>26.513</b>
4	Exceptional Items	0.000	0.000	0.000	0.000	0.000
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>(72.751)</b>	<b>41.723</b>	<b>(34.429)</b>	<b>48.518</b>	<b>26.513</b>
6	<b>Tax Expenses</b>					
	(a) Current Tax	(9.183)	9.500	6.017	11.174	6.017
	(b) Deferred Tax	0.062	0.046	(2.085)	0.211	(2.085)
	(c) Short/Excess provision of TT	0.000	1.966	(0.393)	1.966	(0.393)
7	<b>Total Tax Expenses</b>	<b>(9.120)</b>	<b>11.512</b>	<b>3.539</b>	<b>13.350</b>	<b>3.539</b>
8	<b>Profit/ (Loss) for a period from continuing operations (5-7)</b>	<b>(63.630)</b>	<b>30.211</b>	<b>(37.968)</b>	<b>35.168</b>	<b>22.973</b>
9	Profit/ (Loss) for a period from dis -continuing 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
11	<b>Profit/ (Loss) for a period from dis -continuing 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>
12	<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
13	<b>Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period (8-11-12)</b>	<b>(63.630)</b>	<b>30.211</b>	<b>(37.968)</b>	<b>35.168</b>	<b>22.973</b>
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	747.500	747.500	747.500	747.500	747.500
14	<b>Earning Per Share (For continuing operations)</b>					
	(a) Basic	(0.085)	0.040	(0.051)	0.047	0.031
	(b) Diluted	(0.085)	0.040	(0.051)	0.047	0.031

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31.03.2024

(Amount in lakhs.)

Sr.No.	STATEMENT OF ASSETS AND LIABILITIES Particulars	STANDALONE	
		31.03.2024 (Audited)	31.03.2023 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	Property, plant and equipment	0.789	1.088
	Capital work-in-progress	0.000	0.000
	Investment property	0.000	0.000
	Goodwill	0.000	0.000
	Other intangible assets	0.295	0.295
	Intangible assets under development	0.000	0.000
	Biological assets other than bearer plants	0.000	0.000
	Investments accounted for using equity method	0.000	0.000
	<b>Non- Current Financial Assets</b>		
	Non-current investments	0.000	0.000
	Trade receivables, non-current	0.000	0.000
	Loans, non-current	0.000	0.000
	Other non-current financial assets	0.000	0.000
	<b>Total non-current financial assets</b>	<b>0.000</b>	<b>0.000</b>
	Deferred tax assets (net)	1.141	1.352
	Other non-current assets	0.000	0.000
	<b>Total non-current assets</b>	<b>2.225</b>	<b>2.736</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	0.000	0.000
	<b>Current financial asset</b>		
	Current investments	21.000	0.000
	Trade receivables, current	0.032	0.032
	Cash and cash equivalents	0.001	21.001
	Bank balance other than cash and cash equivalents	166.366	1.858
	Loans, current	1997.624	2109.206
	Other current financial assets	251.0000	251.000
	<b>Total current financial assets</b>	<b>2436.023</b>	<b>2383.097</b>
	Current tax assets (net)	18.074	30.598
	Other current assets	0.516	0.512
	<b>Total current assets</b>	<b>2454.613</b>	<b>2414.206</b>
<b>3</b>	Non-current assets classified as held for sale	0.000	0.000
<b>4</b>	Regulatory deferral account debit balances and related deferred tax Assets	0.000	0.000
	<b>Total Assets</b>	<b>2456.837</b>	<b>2416.942</b>
<b>B</b>	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	747.500	747.500
	Other equity	1692.987	1657.818
	<b>Total equity attributable to owners of parent</b>	<b>2440.487</b>	<b>2405.318</b>
	Non controlling interest	0.000	0.000
	<b>Total equity</b>	<b>2440.487</b>	<b>2405.318</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>	0.000	0.000
	<b>Non-current financial liabilities</b>	<b>0.000</b>	<b>0.000</b>

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31.03.2024

(Amount in lakhs.)

Sr.No.	STATEMENT OF ASSETS AND LIABILITIES Particulars	STANDALONE	
		31.03.2024 (Audited)	31.03.2023 (Audited)
	Borrowings, non-current	0.000	0.000
	Trade payables, non-current	0.000	0.000
	Other non-current financial liabilities	0.000	0.000
	<b>Total non-current financial liabilities</b>	<b>0.000</b>	<b>0.000</b>
	Provisions, non-current	0.000	0.000
	Deferred tax liabilities (net)	0.000	0.000
	Deferred government grants, Non-current	0.000	0.000
	Other non-current liabilities	0.000	0.000
	<b>Total non-current liabilities</b>	<b>0.000</b>	<b>0.000</b>
	<b>Current financial liabilities</b>		
	Borrowings, current	0.000	0.000
	Trade payables, current	0.000	0.000
	Other current financial liabilities	0.000	0.000
	<b>Total current financial liabilities</b>	<b>0.000</b>	<b>0.000</b>
	Other current liabilities	11.300	11.546
	Provisions, current	4.968	0.000
	Current tax liabilities (Net)	0.083	0.077
	Deferred government grants, Current	0.000	0.000
	<b>Total current liabilities</b>	<b>16.351</b>	<b>11.623</b>
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale	0.000	0.000
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability	0.000	0.000
	<b>Total liabilities</b>	<b>16.351</b>	<b>11.623</b>
	<b>Total Equity and Liabilities</b>	<b>2456.837</b>	<b>2416.942</b>

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**CASHFLOW STATEMENT AS ON 31.12.2023**

(Amount in lakhs.)

Sr. No.	Particulars	STANDALONE	
		As at 31.03.2024	As at 31.03.2023
<b>1</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit before tax	48.518	26.513
	Adjustments for:		
	Finance costs	1.210	0.020
	Depreciation and amortisation	0.300	1.249
	Impairment expense	0.000	61.144
	Gain on sale of vehicle	0.000	0.000
	Bad Debts written off	131.149	0.000
	<b>Operating Profit Before Working Capital Changes</b>	<b>181.177</b>	<b>88.926</b>
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets and liabilities:		
	Loans	(14.281)	(86.549)
	Other assets and receivables	1.545	(0.340)
	Trade Receivables	0.000	0.243
	Other liabilities	4.727	(2.668)
	<b>Cash generated from operations</b>	<b>173.169</b>	<b>(0.388)</b>
	<b>Less: Tax paid (net)</b>	<b>(7.151)</b>	<b>(8.565)</b>
	<b>Net cash flow from operating activities (A)</b>	<b>166.018</b>	<b>(8.952)</b>
<b>2</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
	Sale of fixed assets	0.000	0.000
	Purchase of Fixed asset/ investment	21.00	(0.341)
	<b>Net cash used in investing activities (B)</b>	<b>(21.000)</b>	<b>(0.341)</b>
<b>3</b>	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
	Proceeds/(repayments) borrowings	0.000	0.000
	Finance costs paid	(1.210)	(0.020)
	<b>Net cash flow used in Financing Activities (C)</b>	<b>(1.210)</b>	<b>(0.020)</b>
	<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>143.808</b>	<b>(9.313)</b>
	Cash and Cash Equivalents at the beginning of the period	22.859	32.172
	Cash and Cash Equivalents at the end of the period	166.367	22.859
	Net Movement in Cash and cash equivalents	(143.508)	(9.313)

**Notes:**

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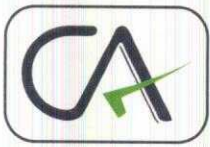
**Tel:** 07208992060 **Email:** gemstoneltd@gmail.com **website:** www.gemstoneltd.com

**Notes:**

1. The Audited financial statements for the quarter and year ended on 31<sup>st</sup> March 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28<sup>th</sup> May 2024.
2. The Statutory Auditors of the Company have carried out audit of the financial results for the quarter and year ended 31<sup>st</sup> March 2024 in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
3. The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4. 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.
5. The figures for the quarter ended 31<sup>st</sup> March 2024 and 31<sup>st</sup> March 2023 are the balancing figures between audited figures in respect of full financial year and unaudited published year-to-date figures up to third quarter ended 31<sup>st</sup> December 2023 and 31<sup>st</sup> December 2022 respectively, which were subject to limited review.
6. Previous period figures have been re-grouped and re-classified wherever necessary.

**For Gemstone Investments Limited**

**Sudhakar Gandhi**  
**Managing Director**  
**DIN: 09210342**



# 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

## **Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

### **INDEPENDENT AUDITOR'S REPORT**

To,  
The Board of Directors,  
Gemstone Investments Limited  
Office No. A/301, Shubham Centre A Building CHS,  
Cardinal Gracious Road, Andheri (East),  
Mumbai, Maharashtra - 400093.

### **Report on the audit of Standalone Financial Statements**

#### **Opinion**

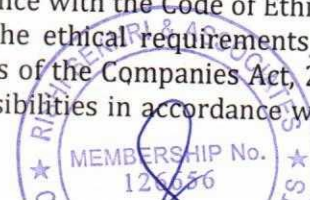
We have audited the accompanying standalone quarterly financial results of Gemstone Investments Limited (the company) for the quarter ended March 31, 2024 and the year to date results for the period from April 01, 2023 to March 31, 2024 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone financial statements:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of Standalone net profit/loss and other comprehensive income/loss and other financial information for the quarter and year to date results for the period ended on March 31, 2024.

#### **Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these



requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone financial results.

Our opinion is not modified in respect of this matter.

### **Management's Responsibilities for the Standalone Financial Results**

These Standalone Financial results have been prepared on the basis of the Standalone Annual financial statements.

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone financial Results that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting Standards ("Ind AS") specified under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

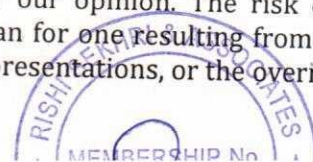
The Board of Directors is also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of directors in terms of the requirements specified under Regulation 33 of the Listing regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

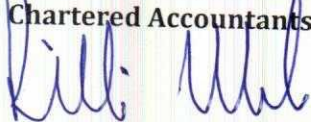
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matters

The Statement, includes the results for the quarter ended March 31, 2024, being balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For Rishi Sekhri and Associates**  
Chartered Accountants



**Rishi Sekhri**  
Proprietor  
Membership No.: 126656  
Firm Reg. No: 128216W



**UDIN: 24126656KAIZZ3402**

**Place: Mumbai**  
**Date: 28<sup>th</sup> May 2024**

28<sup>th</sup> May 2024

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

**Scrip Code** : 531137  
**Scrip Id** : GEMSI

Dear Sir/Madam,

**Ref:** Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**Sub:** Declaration in respect of Auditor's Report with un-modified opinion for the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March 2024.

In compliance with above cited regulation, we hereby confirm that –

“M/s. Rishi Sekhri and Associates (Firm Reg. No: 128216W) statutory auditors of the company have expressed an un-modified opinion in their report on Audited Financial Results of the Company for the quarter and year ended on 31<sup>st</sup> March 2024.”

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

Thanking you.

**For Gemstone Investments Limited**

**Sudhakar Gandhi**  
**Managing Director**  
**DIN: 09210342**

**Appointment of Secretarial Auditor for FY 2023-24:**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Details</b>
1.	Name of the Company	<b>Gemstone Investments Limited</b>
2.	Name of the Secretarial Auditor	M/s. Prachi Bansal & Associates
3.	Reason for Change viz., appointment, <del>resignation,</del> <del>removal, death or otherwise</del>	Appointment
4.	Effective Date of appointment	28 <sup>th</sup> May 2024
5.	Term of Appointment	1 Year
6.	Brief Profile	A reputable company secretarial firm M/s. Prachi Bansal & Associates is registered with the Institute of Company Secretaries of India under PR No. 3702/2023. The Companies Act of 2013, the SEBI Regulations, and other related corporate laws form the basis of their main expertise.

**Appointment of Internal Auditor for FY 2024-25:**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Details</b>
1.	Name of the Company	<b>Gemstone Investments Limited</b>
2.	Name of the Secretarial Auditor	M/s. Shashi Ranjan & Associates
3.	Reason for Change viz., appointment, <del>resignation,</del> <del>removal, death or otherwise</del>	Appointment
4.	Effective Date of appointment	28 <sup>th</sup> May 2024
5.	Term of Appointment	1 Year
6.	Brief Profile	A reputable cost accounting firm M/s. Shashi Ranjan & Associates has FRN: 101139. possesses strong experience in revenue auditing across multiple industries and internal auditing.