

**12<sup>th</sup> August 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 05<sup>th</sup> August 2024.**

**Sub: Outcome of the Board Meeting held for consideration and approval of Un-Audited Financial Results as on 30<sup>th</sup> June 2024.**

In compliance with Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that, meeting of the Board of Directors of the Company was held today i.e., Monday, 12<sup>th</sup> August 2024 at the registered office of the company inter alia to consider and approve following business transaction:

- Un-Audited Standalone Financial Results for the quarter ended on 30<sup>th</sup> June 2024.

The meeting of the Board of Directors commenced at 05.30 PM and concluded at 06.15 PM.

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 : Off. No A/301, Shubham Centre A Building CHS, Cardinal Gracious Road, Andheri (East), Mumbai – 400 099**

**Tel: +91 72089 92060 | E-mail: [gemstoneltd@gmail.com](mailto:gemstoneltd@gmail.com) | Website: [www.gemstoneltd.com](http://www.gemstoneltd.com)**

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30<sup>th</sup> JUNE, 2024**

**(Amount in Lakhs except EPS)**

**STANDALONE**

Sr. No.	Particulars	3 months ended	Previous 3 months ended	Corresponding 3 months ended in the previous year	Previous year ended
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
		Unaudited	Audited	Unaudited	Audited
1	<b>Income</b>				
	(a) Revenue From Operations	55.106	57.817	50.134	210.523
	(b) Other Income	0.000	0.000	0.000	0.000
	<b>Total Income</b>	<b>55.106</b>	<b>57.817</b>	<b>50.134</b>	<b>210.523</b>
2	<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	1.177	1.000	0.500	4.546
	(e) Finance Cost	0.004	0.004	0.002	1.210
	(f) Depreciation and amortisation expense	0.049	0.075	0.075	0.300
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	11.175	2.687	15.418	24.799
	(h) Bad debt/ Balance Written off	0.000	126.802	2.258	131.149
	<b>Total Expenses</b>	<b>12.405</b>	<b>130.567</b>	<b>18.254</b>	<b>162.004</b>
3	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>42.701</b>	<b>(72.751)</b>	<b>31.880</b>	<b>48.518</b>
4	Exceptional Items	0.000	0.000	0.000	0.000
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>42.701</b>	<b>(72.751)</b>	<b>31.880</b>	<b>48.518</b>
6	<b>Tax Expenses</b>				
	(a) Current Tax	9.724	(9.183)	7.247	11.174
	(b) Deferred Tax	0.012	0.062	0.053	0.211
	(c) Short/ Excess provision of iT	0.000	0.000	0.000	1.966
7	<b>Total Tax Expenses</b>	<b>9.736</b>	<b>(9.120)</b>	<b>7.300</b>	<b>13.350</b>
8	<b>Profit/ (Loss) for a period from continuing operations (5-7)</b>	<b>32.965</b>	<b>(63.630)</b>	<b>24.580</b>	<b>35.168</b>
9	Profit/ (Loss) for a period from dis -continuing operations	0.000	0.000	0.000	0.000
10	Tax Expenses of discontinued operations	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>
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

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**CIN: L65990MH1994PLC081749**

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**Tel:** 07208992060 **Email:** [gemstoneltd@gmail.com](mailto:gemstoneltd@gmail.com) **website:** [www.gemstoneltd.com](http://www.gemstoneltd.com)

**GEMSTONE INVESTMENTS LIMITED (CIN: L65990MH1994PLC081749)****Regd. Office : Off. No A/301, Shubham Centre A Building CHS, Cardinal Gracious Road, Andheri (East), Mumbai – 400 099****Tel: +91 72089 92060 | E-mail: [gemstoneltd@gmail.com](mailto:gemstoneltd@gmail.com) | Website: [www.gemstoneltd.com](http://www.gemstoneltd.com)****STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30<sup>th</sup> JUNE, 2024****(Amount in Lakhs except EPS)****STANDALONE**

Sr. No.	Particulars	3 months ended	Previous 3 months ended	Corresponding 3 months ended in the previous year	Previous year ended
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
		Unaudited	Audited	Unaudited	Audited
	(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
13	<b>Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)</b>	<b>32.965</b>	<b>(63.630)</b>	<b>24.580</b>	<b>35.168</b>
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	747.500	747.500	747.500	747.500
14	<b>Earning Per Share (For continuing operations)</b>				
	<b>(a) Basic</b>	<b>0.044</b>	<b>(0.085)</b>	<b>0.033</b>	<b>0.047</b>
	<b>(b) Diluted</b>	<b>0.044</b>	<b>(0.085)</b>	<b>0.033</b>	<b>0.047</b>

**Notes:**

- The Un-Audited financial statements for the quarter ended on 30<sup>th</sup> June 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12<sup>th</sup> August 2024.
- 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.
- 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.
- Provision for taxes, if any, shall be made at the end of the year.
- Previous period figures have been re-grouped and re-classified wherever necessary.

**For Gemstone Investments Limited**

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

**Date: 12<sup>th</sup> August, 2024**  
**Place: Mumbai**

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**CIN: L65990MH1994PLC081749**

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# 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**

Office No. A/301, Shubham Centre A Building CHS,  
Cardinal Gracious Road, Andheri (East),  
Mumbai, Maharashtra - 400 093.

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 2024**. 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) 2410, 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**



**Place: MUMBAI**

**Date: 12<sup>th</sup> August 2024**

UDIN: 24126656BKAJYN2063