

14th February 2025

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 13th February 2025.**

Sub: **Outcome of the Board Meeting held for consideration and approval of Un-Audited Standalone Financial Results as on 31st December, 2024.**

In compliance with Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that, meeting of the Board of Directors of the Company was held on today i.e., Friday, 14th February, 2025 at the registered office of the company inter alia considered and approved the following business transactions:

1. Un-audited Standalone Financial Results for the quarter and nine months ended on 31st December, 2024.
2. Limited Review Report issued by M/s. Rishi Sekhri and Associates, Chartered Accountant for the quarter ended on 31st December, 2024.

The meeting of the Board of Directors commenced at 11.00 A.M. and concluded at 11.30 A.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: 504, A Wing New Prabhat SRA CHS LTD, Chikuwadi, Western Express Highway, Andheri (East), Mumbai, 400099.							
Tel: +91 72089 92060 E-mail: gemstoneltd@gmail.com Website: www.gemstoneltd.com							
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31st DECEMBER, 2024							
(Amount in Lakhs except EPS)							
STANDALONE							
Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	9 months ended	Corresponding 9 months ended in the previous year	Previous year ended
		31-12-2024 Un-Audited	30-09-2024 Un-Audited	31-12-2023 Un-Audited	31.12.2024 Un-Audited	31.12.2023 Un-Audited	31-03-2024 Audited
1	Income						
	(a) Revenue From Operations	2.393	31.678	51.426	89.178	152.706	210.523
	(b) Other Income	0.000	0.000	0.000	0.000	0.000	0.000
	Total Income	2.393	31.678	51.426	89.178	152.706	210.523
2	Expenses						
	(a) Cost of materials consumed	0.000	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	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	0.000
	(d) Employee Benefits Expenses	2.781	10.861	0.886	14.819	3.546	4.546
	(e) Finance Cost	0.011	0.009	1.199	0.023	1.206	1.210
	(f) Depreciation and amortisation expense	0.049	0.049	0.075	0.147	0.225	0.300
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	10.700	18.662	5.454	40.785	22.112	24.799
	(h) Bad debt/ Balance Written off	0.000	0.000	2.089	0.000	4.347	131.149
	Total Expenses	13.540	29.581	9.703	55.775	31.437	162.004
3	Profit / (Loss) before exceptional items and tax (1-2)	(11.147)	2.098	41.723	33.403	121.269	48.518
4	Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
5	Profit / (Loss) before tax (3-4)	(11.147)	2.098	41.723	33.403	121.269	48.518
6	Tax Expenses						
	(a) Current Tax	0.000	0.437	9.500	10.161	20.356	11.174
	(b) Deferred Tax	0.040	0.077	0.046	0.129	0.149	0.211
	(c) Short/ Excess provision of iT	0.000	0.000	1.966	0.000	1.966	1.966
7	Total Tax Expenses	0.040	0.514	11.512	10.290	22.471	13.350
8	Profit/ (Loss) for a period from continuing operations (5-7)	(11.188)	1.584	30.211	23.112	98.799	35.168
9	Profit/ (Loss) for a period from dis -continuing operations	0.000	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	0.000
11	Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)	0.000	0.000	0.000	0.000	0.000	0.000
12	Other Comprehensive Income/ (Loss)						
	A) (i) Amount of items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to	0.000	0.000	0.000	0.000	0.000	0.000

	profit or loss						
	B.) (i) Amount of items that will be reclassified to profit or loss	0.000	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	0.000
13	Total Comprehensive income for the period (comprising profit/ loss) and other comprehensive income for the period) (8-11-12)	(11.188)	1.584	30.211	23.112	98.799	35.168
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	747.500	747.500	747.500	747.500	747.500	747.500
14	Earnings Per Share (For continuing operations)						
	(a) Basic	(0.015)	0.002	0.040	0.031	0.132	0.047
	(b) Diluted	(0.015)	0.002	0.040	0.031	0.132	0.047

Notes:

- 1) The Un-Audited Standalone financial statements for the quarter and nine months ended as on 31st December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February, 2025.
- 2) The Statutory Auditors M/s. Rishi Sekhri & Associates have carried out Limited Review of the financial results for the quarter and nine months ended on 31st December 2024 in compliance with terms of Regulation 33 of the 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 Companies 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) Provision for taxes, if any, shall be made at the end of the year.
- 6) Previous period figures have been re-grouped and re-classified wherever necessary.

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

Disclosure pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular no. 20250102-4 dated 2nd January, 2025:

- a) Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.: **Not Applicable**
- b) Disclosure of Outstanding default on loans and debt securities: **Not Applicable**
- c) Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter): **Not Applicable**
- d) Statement On Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and consolidated separately) (Applicable only for annual filing i.e., 4th quarter): **Not Applicable**



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 and nine months ended on **31st December 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: 14th February 2025

UDIN: 24126656BKAKWT1684

