

13<sup>th</sup> February 2026

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> February 2026.

**Sub:** Outcome of the Board Meeting held for consideration and approval of Un-Audited Financial Results as on 31<sup>st</sup> December 2025.

This is hereby informed that, meeting of the Board of Directors of the Company was held today i.e., **Friday, 13<sup>th</sup> February, 2026** at the registered office of the company. Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, inter alia, to considered and approved the following business transactions:

1. Un-audited Standalone Financial Results for the quarter and nine months period ended on 31<sup>st</sup> December 2025.

Further, be informed that due to the critical illness and hospitalization of Mr. Rishi Sekhri, Proprietor of M/s. Rishi Sekhri & Associates, we are presently unable to submit the LRR along with the unaudited financial statements. We shall submit the LRR at the earliest possible opportunity.

The meeting of the Board of Directors commenced at 06.00 PM and concluded at 07.00 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:** Unit No. 1212, Kosha Kommercial Komplex, Podar Road, Malad (East), Mumbai, Maharashtra, 400097  
**Tel:** 07208992060 **Email:** gemstoneltd@gmail.com **website:** www.gemstoneltd.com

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**STATEMENT OF UN- AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2025**

(Amount in Lakhs except EPS)

Sr. No.	Particulars	STANDALONE					
		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
		31.12.2025 Un-Audited	30.09.2025 Un-Audited	31.12.2024 Un-Audited	31.12.2025 Un-Audited	31.12.2024 Un-Audited	31.12.2025 Audited
1	<b>Income</b>						
	(a) Revenue From Operations	58.02	37.68	2.39	131.60	89.18	124.55
	(b) Other Income	0.01	0.00	0.00	0.01	0.00	0.00
	<b>Total Income</b>	<b>58.03</b>	<b>37.68</b>	<b>2.39</b>	<b>131.60</b>	<b>89.18</b>	<b>124.55</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	0.000	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.000	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.00	0.00	0.00	0.00	0.00
	(d) Employee Benefits Expenses	8.80	5.57	2.78	18.89	14.82	17.70
	(e) Finance Cost	1.63	0.01	0.01	1.64	0.02	0.03
	(f) Depreciation, depletion and amortization expense	0.47	0.09	0.05	0.64	0.15	0.20
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	62.66	10.43	10.70	88.43	40.79	60.73
	(h) Bad debt/ Balance Written off	8.38	0.65	0.00	9.03	0.00	0.00
	<b>Total Expenses</b>	<b>81.94</b>	<b>16.75</b>	<b>13.54</b>	<b>118.63</b>	<b>55.78</b>	<b>78.66</b>
3	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>-23.91</b>	<b>20.94</b>	<b>-11.15</b>	<b>12.97</b>	<b>33.40</b>	<b>45.90</b>
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>-23.91</b>	<b>20.94</b>	<b>-11.15</b>	<b>12.97</b>	<b>33.40</b>	<b>45.90</b>

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6	<b>Tax Expenses</b>						
	(a) Current Tax	2.88	4.75	0.00	11.24	10.16	12.95
	(b) Deferred Tax	0.04	-0.04	0.04	0.04	0.13	0.17
	(c) Short/Excess provision of TT	-0.04	0.00	0.00	-0.04	0.00	1.17
7	<b>Total Tax Expenses</b>	<b>2.89</b>	<b>4.71</b>	<b>0.04</b>	<b>11.25</b>	<b>10.29</b>	<b>14.29</b>
8	<b>Profit/ (Loss) for a period from continuing operations (5-7)</b>	<b>-26.80</b>	<b>16.22</b>	<b>-11.19</b>	<b>1.72</b>	<b>23.11</b>	<b>31.61</b>
9	Profit/ (Loss) for a period from dis -continuing operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
11	<b>Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)</b>	<b>0.000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
12	<b>Other Comprehensive Income/ (Loss)</b>						
	A) (i) Amount of items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B.) (i) Amount of items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
13	<b>Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)</b>	<b>-26.83</b>	<b>16.22</b>	<b>-11.19</b>	<b>1.72</b>	<b>23.11</b>	<b>31.61</b>
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	747.50	747.50	747.50	747.50	747.50	747.50
14	<b>Earnings Per Share (For continuing operations)</b>						
	(a) Basic	-0.04	0.02	-0.01	0.00	0.03	0.04
	(b) Diluted	-0.01	0.02	-0.01	0.00	0.03	0.04

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**Notes:**

1. The Un-Audited financial statements for the quarter and nine months ended on 31<sup>st</sup> December 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13<sup>th</sup> February 2026.
2. As mention above due to the critical illness and hospitalization of Statutory Auditor, we are presently unable to submit the LRR along with the financial statements. We shall submit the LLR at the earliest possible opportunity.
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. The Board of directors of the Company approved allotment of convertible equity warrants on Preferential Basis details of which are as follows:

Date	No. of Warrants
19 <sup>th</sup> November 2025	19,98,40,000
26 <sup>th</sup> November 2025	19,37,60,000

5. Provision for taxes, if any, shall be made at the end of each quarter.
6. Previous period figures have been re-grouped and re-classified wherever necessary.

**For Gemstone Investments Limited**

**Sudhakar Gandhi**  
Managing Director  
DIN: 09210342



**Date: 13<sup>th</sup>February 2026**

**Place: Mumbai**

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