

12th August 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 06th August 2025.**

Sub: **Outcome of the Board Meeting held for consideration and approval of Un-Audited Financial Results as on 30th June 2025.**

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., Tuesday, 12th August, 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 ended on 30th June 2025.
2. Limited Review Report issued by M/s. Rishi Sekhri and Associates, Chartered Accountants for the quarter ended on 30th June 2025.

The meeting of the Board of Directors commenced at 04.00 PM and concluded at 04.40 PM.

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

Thanking you,

For Gemstone Investments Limited

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by SUDHAKAR
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Sudhakar Gandhi
Managing Director
DIN: 09210342

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th June, 2025

(Amount in Lakhs except EPS)

STANDALONE

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Previous year ended
		30/06/2025	31/03/2025	30/06/2024	31/03/2025
		Unaudited	Audited	Unaudited	Audited
1	Income				
	(a) Revenue From Operations	35.89	35.34	55.11	124.55
	(b) Other Income	0.00	0.00	0.00	0.00
	Total Income	35.89	35.34	55.11	124.55
2	Expenses			0.00	
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00
	(d) Employee Benefits Expenses	4.53	2.89	1.18	17.70
	(e) Finance Cost	0.01	0.01	0.01	0.03
	(f) Depreciation and amortisation expense	0.07	0.05	0.05	0.20
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	15.34	19.10	11.18	60.73
	(h) Bad debt/ Balance Written off	0.00	0.00	0.00	0.00
	Total Expenses	19.95	22.03	12.41	78.66
3	Profit / (Loss) before exceptional items and tax (1-2)	15.95	13.28	42.70	45.90
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax (3-4)	15.95	13.28	42.70	45.90
6	Tax Expenses				
	(a) Current Tax	3.61	2.79	9.72	12.95
	(b) Deferred Tax	0.04	0.04	0.01	0.17
	(c) Short/ Excess provision of IT	0.00	0.00	0.00	1.17
7	Total Tax Expenses	3.65	2.82	9.74	14.29
8	Profit/ (Loss) for a period from continuing operations (5-7)	12.30	10.46	32.97	31.61
9	Profit/ (Loss) for a period from dis-continuing operations	0.00	0.00	0.00	0.00
10	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00

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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11	Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)	0.00	0.00	0.00	0.00
12	Other Comprehensive Income/ (Loss)			0.00	
	A) (i) Amount of items that will not be reclassified to profit or loss	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
	B) (i) Amount of items that will be reclassified to profit or loss	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
13	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)	12.30	10.46	32.97	31.61
	Paid -up Equity Share Capital (Face Value of Re. 1/- each)	747.50	747.50	747.50	747.50
14	Earning Per Share (For continuing operations)			0.00	
	(a) Basic	0.016	0.014	0.044	0.042
	(b) Diluted	0.016	0.014	0.044	0.042

Notes:

1. The Un-Audited financial statements for the quarter ended on 30th June 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th August 2025.
2. The Statutory Auditors M/s. Rishi Sekhri & Associates have carried out Limited Review of the financial results for the quarter ended on 30th June 2025 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. 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

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by SUDHAKAR
BHAGAWA BHAGAWATLAL
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GANDHI Date: 2025.08.12
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Sudhakar Gandhi
Managing Director
DIN: 09210342

Date: 12th August, 2025

Place: Mumbai

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



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

(Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015)

To,

The Board of Directors,

Gemstone Investments Limited

Unit No. 1212, 12th Floor of Kosha Kommercial
Komplex, situated at Podar Road, Malad (East),
Mumbai, Maharashtra, 400097.

We have reviewed the accompanying statement of Un-audited financial results of **Gemstone Investments Limited** for the quarter ended on **30th June 2025**. 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: 12th August 2025

UDIN: 25126656NKTTC4466

