

11th November 2025

To
Listing Compliances
BSE Limited
P. J. Towers,
Dalal Street, Mumbai - 400001.

Scrip Code : 531137
Scrip Id : GEMSI

Dear Sir/ Madam,

Ref: Intimation of Board Meeting dated 06th November 2025.

Sub: Outcome of the Board Meeting held for consideration and approval of Un-Audited Financial Results as on 30th September 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 today i.e., **Tuesday, 11th November, 2025** at the registered office of the company inter alia to considered and approved the following business transactions:

1. Un-Audited Standalone Financial Results for the quarter and half-year ended on 30th September 2025.
2. Limited Review Report issued by M/s. Rishi Sekhri and Associates, Chartered Accountants for the quarter and half year ended on 30th September 2025.

The meeting of the Board of Directors commenced at 05.00 PM and concluded at 05.30 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. Off.: Unit No. 1212, Kosha Kommercial Komplex, Podar Road, Malad (East), Mumbai, Maharashtra - 400097

Tel: +91 72089 92060 | E-mail: gemstoneltd@gmail.com | Website: www.gemstoneltd.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 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	6 months ended	Corresponding 6 months ended in the previous year	Previous year ended
		30-Sep-25 Un-Audited	30-Jun-25 Un-Audited	30-Sep-24 Un-Audited	30-Sep-25 Un-Audited	30-Sep-24 Un-Audited	31-Mar-25 Audited
1	Income						
	(a) Revenue From Operations	37.68	35.89	31.68	73.57	86.79	124.55
	(b) Other Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income	37.68	35.89	31.68	73.57	86.79	124.55
2	Expenses						
	a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	d) Employee Benefits Expenses	5.57	4.53	10.86	10.10	12.04	17.70
	e) Finance Cost	0.01	0.01	0.01	0.02	0.01	0.03
	f) Depreciation, depletion and amortisation expense	0.09	0.07	0.05	0.16	0.10	0.20
	g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	10.43	15.34	18.66	25.77	29.84	60.73
	h) Bad debt/ Balance Written off	0.65	0.00	0.00	0.65	0.00	0.00
	Total Expenses	16.75	19.95	29.58	36.70	41.99	78.66
3	Profit / (Loss) before exceptional items and tax (1-2)	20.94	15.95	2.10	36.87	44.80	45.90
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax (3-4)	20.94	15.95	2.10	36.87	44.80	45.90
6	Tax Expenses						
	(a) Current Tax	4.75	3.61	0.44	8.36	10.16	12.95
	(b) Deferred Tax	(0.04)	0.04	0.08	0.00	0.09	0.17
	(c) Short/Excess provision of TT	0.00	0.00	0.00	0.00	0.00	1.17
7	Total Tax Expenses	4.71	3.65	0.51	8.36	10.25	14.29

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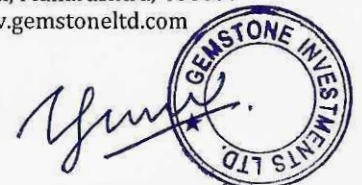
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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2025

(Amount in Lakhs except EPS)

Sr. No.	Particulars	STANDALONE					
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 months ended	Corresponding 6 months ended in the previous year	Previous year ended
		30-Sep-25 Un-Audited	30-Jun-25 Un-Audited	30-Sep-24 Un-Audited	30-Sep-25 Un-Audited	30-Sep-24 Un-Audited	31-Mar-25 Audited
8	Profit/ (Loss) for a period from continuing operations (5-7)	16.22	12.30	1.58	28.51	34.55	31.61
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	Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)	0.00	0.00	0.00	0.00	0.00	0.00
12	Other Comprehensive Income/ (Loss)						
	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	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)	16.22	12.30	1.58	28.51	34.55	31.61
	Paid-up Equity Share Capital (Face Value of Rs. 1/- each)	747.50	747.50	747.50	747.50	747.50	747.50
14	Earning Per Share (For continuing operations)						
	(a) Basic	0.02	0.02	0.00	0.04	0.05	0.04
	(b) Diluted	0.02	0.02	0.00	0.04	0.05	0.04

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STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30th SEPTEMBER 2025

(Amount in lakhs.)

Sr. No.	STATEMENT OF ASSETS AND LIABILITIES	STANDALONE	
		As at half year ended	As at previous year ended
		30-Sep-25 (Un-Audited)	31-Mar-25 (Audited)
	Particulars		
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	2.09	1.09
	Capital work-in-progress	0.00	0.00
	Investment property	0.00	0.00
	Goodwill	0.00	0.00
	Other intangible assets	0.30	0.30
	Intangible assets under development	0.00	0.00
	Biological assets other than bearer plants	0.00	0.00
	Investments accounted for using equity method	0.00	0.00
	Non- Current Financial Assets		
	Non-current investments	190.80	0.00
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	0.00	0.00
	Other non-current financial assets	0.00	0.00
	Total non-current financial assets	190.80	0.00
	Deferred tax assets (net)	0.98	0.98
	Other non-current assets	0.00	0.00
	Total non-current assets	194.16	2.36
2	Current assets		
	Inventories	0.00	0.00
	Current financial asset		
	Current investments	0.00	0.00
	Trade receivables, current	1.97	0.03
	Cash and cash equivalents	1.30	1.00
	Bank balance other than cash and cash equivalents	12.90	121.57
	Loans, current	2053.77	2115.12
	Other current financial assets	251.00	251.00
	Total current financial assets	2320.94	2488.72
	Current tax assets (net)	6.19	13.04
	Other current assets	0.52	0.48
	Total current assets	2327.65	2502.24
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	Total Assets	2521.81	2504.60

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STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30 th SEPTEMBER 2025			
(Amount in lakhs.)			
Sr. No.	STATEMENT OF ASSETS AND LIABILITIES	STANDALONE	
		As at half year ended	As at previous year ended
	Particulars	30-Sep-25 (Un-Audited)	31-Mar-25 (Audited)
B	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	747.50	747.50
	Other equity	1753.12	1724.60
	Total equity attributable to owners of parent	2500.62	2472.10
	Non-controlling interest	0.00	0.00
	Total equity	2500.62	2472.10
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	0.00	0.00
	Trade payables, non-current	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	Total non-current financial liabilities	0.00	0.00
	Provisions, non-current	0.00	0.00
	Deferred tax liabilities (net)	0.00	0.00
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	Total non-current liabilities	0.00	0.00
	Current financial liabilities		
	Borrowings, current	0.00	0.00
	Trade payables, current	0.00	12.04
	Other current financial liabilities	11.00	19.30
	Total current financial liabilities	11.00	31.34
	Other current liabilities	10.19	1.16
	Provisions, current	0.00	0.00
	Current tax liabilities (Net)	0.00	0.00
	Deferred government grants, Current	0.00	0.00
	Total current liabilities	21.19	32.50
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	Total liabilities	21.19	32.50
	Total Equity and Liabilities	2521.81	2504.60

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CASHFLOW STATEMENT AS ON 30th SEPTEMBER 2025			
(Amount in lakhs.)			
Sr. No.	Particulars	STANDALONE	
		As at 30-Sep-25	As at 31-Mar-25
1	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Profit before tax	36.87	45.90
	Adjustments for:		
	Finance costs	0.01	0.88
	Depreciation and amortisation	0.16	0.20
	Impairment expense	0.00	0.25
	Gain on sale of vehicle	0.00	0.00
	Bad Debts written off	0.65	0.00
	<i>Operating Profit Before Working Capital Changes</i>	37.70	47.23
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets and liabilities:		
	Loans	61.34	(122.79)
	Other assets and receivables	6.81	21.03
	Trade Receivables	(1.94)	0.00
	Other liabilities	(18.80)	16.07
	Cash generated from operations	85.11	(38.46)
	Less: Tax paid (net)	(1.52)	(3.96)
	Net cash flow from operating activities (A)	83.59	(42.42)
2	<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
	Sale of fixed assets	0.00	0.00
	Purchase of Fixed asset	(1.16)	(0.50)
	Purchase of Immovable Property	(190.80)	0.00
	Net cash used in investing activities (B)	(191.96)	(0.50)
3	<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
	Proceeds/(repayments) borrowings	0.00	0.00
	Finance costs paid	(0.01)	(0.88)
	Net cash flow used in Financing Activities (C)	(0.01)	(0.88)
	Net increase in cash and cash equivalents (A+B+C)	(108.38)	(43.80)
	Cash and Cash Equivalents at the beginning of the period	122.57	166.37
	Cash and Cash Equivalents at the end of the period	14.20	122.57
	Net Movement in Cash and cash equivalents	108.37	43.80



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Notes:

1. The Un-Audited financial statements for the quarter and half year ended on 30th September 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th November 2025.
2. The Statutory Auditors M/s. Rishi Sekhri & Associates have carried out Limited Review of the financial results for the quarter and half year ended on 30th September 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 each quarter.
5. Previous period figures have been re-grouped and re-classified wherever necessary.

For Gemstone Investments Limited

Sudhakar Gandhi
Managing Director
DIN: 09210342

Date: 11th November, 2025
Place: Mumbai

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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

(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 and half – year ended on **30th September 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: 11th November 2025

UDIN: 25126656NTVKCT6156

