

GEMSTONE

GEMSTONE INVESTMENTS LTD

11th February, 2022

To,
Listing Compliances
BSE Ltd,
P. J. Towers,
Fort,
Mumbai - 400 001.

Scrip code : 531137
Scrip Id : GEMSI

Subject: Submission of Un-audited Financial Results for the quarter and nine months period ended on 31st December, 2021.

Dear Sir/Madam,

The Board of Directors in their meeting held today i.e. on 11th February, 2022 has approved the un-audited financial results for the quarter and nine months period ended on 31st December, 2021.

Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the followings:

1. Copy of the Un-audited Financial Results.
2. Limited Review Report as issued by the Statutory Auditor of the Company.

The meeting of the Board of Directors commenced at 2:00 p.m. and concluded at 3:40 p.m.

You are requested to take the above cited information on your records.

Thanking You,

For Gemstone Investments Limited

DHARA
CHANDRAVADAN
BRAHMBHATT

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CHANDRAVADAN BRAHMBHATT
Date: 2022.02.11 15:13:18 +05'30'

Dhara Brahmhatt
Managing Director
DIN: 06433270

Encl: As above

GEMSTONE INVESTMENTS LIMITED
CIN: L65990MH1994PLC081749

Regd. office: 502-B, Padmavati Heights, 5th Floor, Shraddhanand Road Ext., Vile Parle (East), Mumbai - 400057.
Tel: 07208992060 **Email:** gemstoneltd@gmail.com **website:** www.gemstoneltd.com

| GEMSTONE INVESTMENTS LIMITED | | | | | | | |
|---|--|----------------|--------------------------|---|----------------|---|---------------------|
| CIN: L65990MH1994PLC081749 | | | | | | | |
| Regd. Off.: 502-B, Padmavati Heights, 5th Floor, Shradhdhanand Road Ext, Vile Parle (East), Mumbai - 400057 | | | | | | | |
| Tel: 07208992060 E-mail: gemstoneltd@gmail.com Website: www.gemstoneltd.com | | | | | | | |
| STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31.12.2021 | | | | | | | |
| (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 |
| | | 31-12-2021 | 30-09-2021 | 31-12-2020 | 31-12-2021 | 31-12-2020 | 31-03-2021 |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| 1 | Income | | | | | | |
| | (a) Revenue From Operations | 19.540 | 18.995 | 52.056 | 87.274 | 152.301 | 203.305 |
| | (b) Other Income | 0.680 | 0.000 | 0.000 | 0.680 | 0.000 | 0.772 |
| | Total Income | 20.220 | 18.995 | 52.056 | 87.954 | 152.301 | 204.077 |
| 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 | 0.815 | 0.998 | 3.464 | 2.891 | 10.338 | 12.338 |
| | (e) Finance Cost | 0.004 | 7.124 | 0.152 | 7.201 | 0.592 | 0.691 |
| | (f) Depreciation and amortisation expense | 0.447 | 1.409 | 1.427 | 3.266 | 4.280 | 5.706 |
| | (g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 1.362 | 2.168 | 3.760 | 10.255 | 17.056 | 132.568 |
| | Total Expenses | 2.629 | 11.699 | 8.803 | 23.613 | 32.266 | 151.303 |
| 3 | Profit / (Loss) before exceptional items and tax (1-2) | 17.591 | 7.296 | 43.253 | 64.341 | 120.035 | 52.774 |
| 4 | Exceptional Items | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 5 | Profit / (Loss) before tax (3-4) | 17.591 | 7.296 | 43.253 | 64.341 | 120.035 | 52.774 |
| 6 | Tax Expenses | | | | | | |
| | (a) Current Tax | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 14.000 |
| | (b) Deferred Tax | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | (0.241) |
| 7 | Total Tax Expenses | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 13.759 |
| 8 | Profit/ (Loss) for a period from continuing operations (5-7) | 17.591 | 7.296 | 43.253 | 64.341 | 120.035 | 39.015 |
| 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 profit or loss | 0.000 | 0.000 | 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 | 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) | 17.591 | 7.296 | 43.253 | 64.341 | 120.035 | 39.015 |
| | Paid-up Equity Share Capital (Face Value of Rs. 1/- each) | 747.500 | 747.500 | 747.500 | 747.500 | 747.500 | 747.500 |
| 14 | Earning Per Share (For continuing operations) | | | | | | |
| | (a) Basic | 0.024 | 0.010 | 0.058 | 0.086 | 0.161 | 0.052 |
| | (b) Diluted | 0.024 | 0.010 | 0.058 | 0.086 | 0.161 | 0.052 |

For Gemstone Investments Limited

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Dhara Brahmbhatt
Managing Director
DIN: 06433270

Notes:

1. The Un-audited financial results for the quarter and nine months period ended on 31st December, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th February, 2022.
2. The Statutory Auditor of the Company has conducted a "Limited Review" of the aforesaid results.
3. 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.
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

DHARA
CHANDRAVADAN
BRAHMBHATT

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CHANDRAVADAN BRAHMBHATT
Date: 2022.02.11 15:13:54 +05'30'

Dhara Brahmbhatt
Managing Director
DIN: 06433270

Place: Mumbai

Date: 11th February, 2022

GEMSTONE INVESTMENTS LIMITED

CIN: L65990MH1994PLC081749

Regd. office: 502-B, Padmavati Heights, 5th Floor, Shraddhanand Road Ext., Vile Parle (East), Mumbai – 400057.

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, 26419136, 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

502-B, Padmavati Heights, 5th Floor,
Shraddhanand Road Ext, Vile Parle (East),
Mumbai - 400 057.

We have reviewed the accompanying statement of Un-audited Financial results of **Gemstone Investments Limited** for the quarter and nine months period ended on **31st December, 2021**. 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) 2400, 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 provides 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 unaudited 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 and Associates**
Chartered Accountants

Rishi Sekhri

Proprietor

MEMBERSHIP No.: 126656

Firm Reg. No: 128216W

UDIN: 22126656ABINCG4267



Place: MUMBAI

Date: 11th February, 2022