GEMSTONE
INVESTMENTS LIMITED
LOANS THAT BUILD TOMORROWS

12th August 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 04th August 2026.**

Sub: **Outcome of the Board Meeting held for consideration and approval of Un-Audited Financial Results as on 30th June 2026.**

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., **Wednesday, 12th August, 2026** 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 ended on 30th June 2026.

2. Limited Review Report issued by M/s. A. Raghavendra Rao & Associates, Chartered Accountants for the quarter ended 30th June, 2026

The meeting of the Board of Directors commenced at 04.00 PM and concluded at 04.30 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

Regd. office: 1212, 12th Floor, Kosha Kommercial Komplex, Poddar, Road, Near Ram Leela Maidan, Malad East, Mumbai, 400097.
Email: gemstoneltd@gmail.com
Tel: 07208992060
Website: www.gemstoneltd.com

A. Raghavendra Rao & Associates
Chartered Accountants

Flat No. SF-2, 2nd Floor, Sampurna Chambers, No. 13, Vasavi Temple Street, V. V. Puram, Basavanagudi, Bengaluru-560004.
Ph: 080-26625335, +9194495-34815
Email: arra.bangalore@yahoo.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT OF THE QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULTS

To,

The Management

Gemstone Investments Limited

Regd. Office: Unit No. 1212,

12th Floor of Kosha Kommercial Komplex,

Podar Road, Malad (East),

Mumbai, Maharashtra, 400097

We have reviewed the accompanying **Unaudited Standalone Financial Results** of **GEMSTONE INVESTMENTS LIMITED** ("the Company"), which comprise the Balance Sheet as at 30th June 2026, to date from 01st April, 2026 to 30th June 2026, the Statement of Profit and Loss and other relevant statements for the period then ended, and a summary of significant accounting policies and other explanatory information (collectively referred to as the "Quarterly Financial Statements").

Management's Responsibility

The preparation of these Quarterly Financial Statements is the responsibility of the Company's Management, including the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the financial statements statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind AS 34) "Interim Financial reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the listing Regulations.

Auditor's Responsibility

Our responsibility is to issue a report on these Quarterly Financial Statements based on our limited 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.

A Raghavendra Rao & Associates
Chartered Accountants
FRN: 003324S

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 substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Quarterly Financial Statements are not prepared, in all material respects, in accordance with the applicable accounting standards and other recognized accounting practices. Furthermore, as per the information provided by the management, nothing has come to our attention that causes us to believe that the Company 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.

Restriction on Use

This report has been prepared exclusively for the internal use of the Management. Accordingly, this report should not be used, circulated, quoted, or distributed for any other purpose or to any other parties without our prior written consent.

For A. Raghavendra Rao & Associates.,

Chartered Accountants

Firm Reg No: 003324S

A Raghavendra Rao & Associates
Chartered Accountants
FRN : 003324S

CA G. Sathyanarayana

Partner

M.No: 205603

UDIN: 26205603LCKEPP9151

Place: Bengaluru

Date: 12-08-2026

GEMSTONE INVESTMENTS LIMITED					
CIN: L65990MH1994PLC081749					
Regd. Office: Unit No. 1212, Kosha Kommercial Komplex, Podar Road, Malad (East), Mumbai – 400 097.					
Tel: +91 7208992060 E-mail: gemstoneltd@gmail.com Website: www.gemstoneltd.com					
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30th JUNE, 2026					
(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
		30/06/2026	31/03/2026	30/06/2025	31/03/2026
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
	(a) Revenue From Operations	172.00	91.77	35.89	223.36
	(b) Other Income	0.000	0.00	0.00	0.01
	Total Income	**172.00**	**91.77**	**35.89**	**223.37**
2	**Expenses**				
	(a) Cost of materials consumed	0.000	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.000	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
	(d) Employee Benefits Expenses	11.54	5.12	4.53	24.01
	(e) Finance Cost	5.98	6.04	0.01	7.69
	(f) Depreciation and amortisation expense	0.43	0.37	0.07	1.01
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	36.77	26.93	15.34	115.36
	(h) Bad debt/ Balance Written off	0.000	0.00	0.00	9.03
	Total Expenses	**54.72**	**38.46**	**19.95**	**157.09**
3	**Profit / (Loss) before exceptional items and tax (1-2)**	**117.28**	**53.30**	**15.95**	**66.27**
4	Exceptional Items	0.000	0.000	0.00	0.00
5	**Profit / (Loss) before tax (3-4)**	**117.28**	**53.30**	**15.95**	**66.27**
6	**Tax Expenses**				
	(a) Current Tax	29.04	14.61	3.61	25.85
	(b)Deferred Tax	0.53	(0.20)	0.04	0.02
	(c) Short/ Excess provision of IT	0.000	0.04	0.00	0.00
7	**Total Tax Expenses**	**29.566**	**14.63**	**3.65**	**25.88**
8	**Profit/ (Loss) for a period from continuing operations (5-7)**	**87.712**	**38.67**	**12.30**	**40.39**
9	Profit/ (Loss) for a period from dis -continuing operations	0.000	0.00	0.00	0.00
10	Tax Expenses of discontinued operations	0.000	0.00	0.00	0.00

GEMSTONE INVESTMENTS LIMITED

11	**Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)**	**0.000**	**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	0.000	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.00	0.00	0.00
	B.) (i) Amount of items that will be reclassified to profit or loss	0.000	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	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)**	**87.712**	**38.67**	**12.30**	**40.39**
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	4683.50	747.50	747.50	747.50
14	**Earnings Per Share (For continuing operations)**				
	(a) Basic	**0.02**	**0.05**	**0.016**	**0.05**
	(b) Diluted	**0.02**	**0.05**	**0.016**	**0.05**

Notes:

1. The Un-Audited financial statements for the quarter ended on 30th June 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 12th August 2026.
2. 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.
3. As the Company's business activities are confined to a single primary business segment, the disclosure requirements prescribed under Ind AS 108, *Operating Segments*, are not applicable to the Company.
4. Limited Review of the financial results for the quarter ended 30th June 2026 have conducted by the Statutory Auditors of the Company, in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
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

GEMSTONE INVESTMENTS LIMITED

Sudhakar Gandhi
Managing Director
DIN: 09210342

Place: Mumbai
Date: 12th August 2026