

30th May 2026

To
Listing Compliances
BSE Limited
P. J. Towers,
Dalal Street, Mumbai - 400 001.

Scrip Code : 531137
Scrip Id : GEMSI

Dear Sir/ Madam,

Ref: Board Meeting Outcome dated 13th February 2026 regarding approval of Unaudited Financial Results for the quarter and nine months ended 31st December 2025.

Sub: Submission of Unaudited Financial Results along with Limited Review Report.

With reference to the captioned subject, please find enclosed herewith the Standalone Unaudited Financial Results of the Company for the quarter and nine months ended 31st December 2025, together with the Limited Review Report issued thereon.

We request you to kindly take the same on record.

For Gemstone Investments Limited

Sudhakar Gandhi
Managing Director
DIN: 09210342



**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT OF GEMSTONE INVESTMENTS
LIMITED ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE
FINANCIAL RESULTS**

To,

The Management

GEMSTONE INVESTMENTS LIMITED

Unit No. 1212, 12th Floor,

Kosha kommerical 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 31st December 2025 and year to date from 01st April, 2025 to 31st December, 2025, 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. 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

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CA G. Sathyanarayana

Partner

M.No: 205603

UDIN: 26205603XVCSIM4436

Place: Bengaluru

Date: 29-05-2026

GEMSTONE INVESTMENTS LIMITED

CIN: L65990MH1994PLC081749

Regd. Off.: Unit No. 1212, Kosha Kommercial Komplex, Podar Road, Malad (East), Mumbai, Maharashtra, 400097.

Tel: +91 7208992060 E-mail: gemstoneltd@gmail.com Website: www.gemstoneltd.com

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	Income						
	(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
	Total Income	58.03	37.68	2.39	131.60	89.18	124.55
2	Expenses						
	(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
	Total Expenses	81.94	16.75	13.54	118.63	55.78	78.66
3	Profit / (Loss) before exceptional items and tax (1-2)	-23.91	20.94	-11.15	12.97	33.40	45.90
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax (3-4)	-23.91	20.94	-11.15	12.97	33.40	45.90

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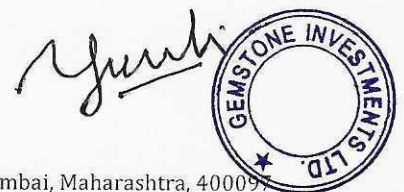
website: www.gemstoneltd.com



6	Tax Expenses						
	(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	Total Tax Expenses	2.89	4.71	0.04	11.25	10.29	14.29
8	Profit/ (Loss) for a period from continuing operations (5-7)	-26.80	16.22	-11.19	1.72	23.11	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)	0.000	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)	-26.83	16.22	-11.19	1.72	23.11	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	Earnings Per Share (For continuing operations)						
	(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 31st December 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th 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 th November 2025	19,98,40,000
26 th 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: 13th February 2026

Place: Mumbai

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CIN: L65990MH1994PLC081749

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