GEM SPINNERS INDIA LTD
78, CATHEDRAL ROAD, CHENNAI - 600 086, INDIA
CIN No.L17111TN1990PLC019791

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12.11.2026

The Manager
Listing Department
Bombay Stock Exchange Limited
Phiroze JeeJeeBhoy Towers
Dalal Street
Mumbai 400 001

Dear Sir,

Sub : Outcome of the Board Meeting held today, the 12th November 2026

Scrip Code: 521133

Pursuant to Clause 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are pleased to inform you that the Board of Directors of the Company at its meeting held to-day (12.11.2026), which commenced at 11.30 a.m and concluded at 02.55 p.m have considered and approved the following.

- The Board has approved and taken on record the Unaudited Financial Results for the Second quarter and half year ended 30th September 2026.

A copy of the Unaudited Financial Results for the Second quarter and Half year ended 30th September 2026 along with Limited Review Report issued by the Statutory Auditor of the Company and Cash Flow Statement are enclosed herewith.

Thanking you,

Yours faithfully
For GEM SPINNERS INDIA LTD

A.Vani
Company Secretary

GEM SPINNERS INDIA LTD

Regd. Office: 14, Mangalam Village, Madhuranthangam Taluk, Kancheepuram District - 603 107

Part 1:Statement of Standalone Unaudited Finacial Results for the Second Quarter and Half Year ended 30/09/2026

SL. No	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30/09/2026 Unaudited	30/06/2026 Unaudited	30/09/2025 Unaudited	30/09/2026 Unaudited	30/09/2025 Unaudited	31/03/2026 Audited
1	Income from operation	0.00	0.00	0.00	0.00	0.00	0.00
2	Other income	0.00	0.00	0.00	0.00	0.00	0.00
3	**Total income (1+2)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Change 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	2.83	2.60	2.58	5.43	6.47	12.68
	(e) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	3.90	3.90	3.90	7.80	7.80	15.60
	(f) Other expenses	3.27	5.24	2.87	8.51	9.24	12.70
	Total expenses (4)	10.00	11.74	9.35	21.74	23.51	40.98
5	**Profit/ (Loss) before exceptional items and Tax (3-4)**	**(10.00)**	**(11.74)**	**(9.35)**	**(21.74)**	**(23.51)**	**(40.98)**
6	Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
7	**Profit (+)/ Loss(-) from the continuing operations (5-6)**	**(10.00)**	**(11.74)**	**(9.35)**	**(21.74)**	**(23.51)**	**(40.98)**
8	**Other Comprehensive Income**	0.00	0.00	0.00	0.00	0.00	0.00
9	**Total Comprehensive Income for the period (7-8)**	**(10.00)**	**(11.74)**	**(9.35)**	**(21.74)**	**(23.51)**	**(40.98)**
10	Paid-up equity share capital	3068.60	3068.60	3068.60	3068.60	3068.60	3068.60
11	**Earnings Per Equity Share (face value of Rs.5/- each)** Basic/Diluted	(0.02)	(0.02)	(0.02)	(0.04)	(0.04)	(0.07)

Notes :

1. Pursuant to the requirements of Regulation 33 of SEBI (Listing Obligtions and Diselousure Requirements) Regulations, 2015 as amended, the Company has published quarterly results. These financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
2. During the quarter there was one complaint received from the investors and resolved.
3. During the quarter the Company has provided depreciation on Plant & Machinery based on the life of the machinery.
4. The above results have been reviewed by the Audit Committee and the same were approved and taken on record by the Board of Directors at the Meeting held on 12th November 2026
5. Previous quarter's figures have been regrouped / reclassified wherever necessary.

Place : CHENNAI
Date : 12.11.2026

S.Gopal
DIRECTOR

GEM SPINNERS INDIA LTD
Regd. Office: 14, Mangalam Village, Madhuranthangam Taluk, Kancheepuram

STATEMENT OF ASSETS AND LIABILITIES **(RS.IN LAKHS)**

Particulars	AS AT	
	30/09/2025 (UNAUDITED)	31/03/2026 (AUDITED)
A.ASSETS		
Non-current assets		
a) Fixed Assets	483.35	491.14
b) Deferred Tax assets (net)	116.30	116.30
c) Long-term Loans and advances	27.40	36.56
d) Other non-current assets	0.00	13.75
Sub-total : Non-current assets	627.05	657.74
Current assets		
a) Current investments	0.00	-
b) Inventories	0.00	-
c) Trade receivables	0.00	-
d) Cash and Bank balances	1.14	3.67
e) Short term loans and advances	13.75	-
f) Other current assets	20.74	8.84
Sub-total : Current assets	35.63	12.51
TOTAL - ASSETS	662.68	670.25
B.EQUITY AND LIABILITIES		
1.Shareholder's Funds		
a) Share Capital	3068.60	3068.60
b) Reserves and Surplus	-3355.96	-3334.22
c) Share Application Money pending allotment	-	-
Sub-total : Shareholder's Funds	-287.36	-265.62
2.Non-current liabilities		
a) Other Long term liabilities	927.43	916.07
3.Current liabilities	0.00	0.00
a) Short-term borrowings	0.00	-
b) Trade payables	10.96	7.42
c) Other current liabilities	11.33	6.83
d) Short-term provisions	0.32	5.55
Sub-total : Current liabilities	22.61	19.80
TOTAL - EQUITY AND LIABILITIES	662.68	670.25

Place : CHENNAI
Date : 12-11-2026

S.GOPAL
DIRECTOR

GEM SPINNERS INDIA LIMITED
Chennai
600 086

CASH FLOW STATEMENT

Rs in Lakhs

Particulars		For the year ended 30th Sep 2026	For the year ended 31st March 2026
A. Cash Flow from operating activities			
Profit/(Loss) for the year		(21.74)	(40.98)
Adjustments for :		-	-
Depreciation		7.79	15.60
Interest and Finance		-	0.01
Deferred expenses written off		-	-
Less : Interest/Dividend Income		-	-
Operating Profit before Working Capital Changes	A	(13.94)	(25.37)
Adjustments for :		-	-
Inventories		-	8.85
Loans and Advances		(0.17)	(8.84)
Other Current Assets		-	-
Miscellaneous Expenditure		-	-
Debtors		2.80	5.21
Current Liabilities	B	2.63	(5.20)
Cash generated from Operations (A+B = C)	(A+B = C)	(11.31)	(30.57)
Interest and Finance Charges	D	-	0.01
Net Cash from Operating Profit	(C-D = E)	(11.31)	(30.58)
B. Cash flow from investing activities			
Purchase of fixed assets		-	-
Interest received		-	-
Bank Deposits		-	-
Net Cash used in investing activities		-	-
C. Cash Flow from financing activities			
Preferential Issue of Shares to Financial Institutions		-	-
Proceeds from long term borrowings		11.35	30.77
Proceeds from short term borrowings		-	-
Net Cash used in Financing Activities		11.35	30.77
Net increase in cash and cash equivalents		0.04	0.19
Cash and cash equivalents as at 01.04.2026 (Opening Balance)		1.10	0.91
Cash and Cash equivalents as at 30.09.2026 (Closing Balance)		1.14	1.10

For and on behalf of the Board
GEM SPINNERS INDIA LIMITED

S Gopal
Director
DIN: 06448007

GEM SPINNERS INDIA LIMITED * Chennai 600 086 *

VIVEKANANDAN ASSOCIATES * Chartered Accountants * CHENNAI *

Place : Chennai
Date :12.11.2026

Vivekanandan Associates
Chartered Accountants

Limited Review Report on unaudited standalone financial results of Gem Spinners India Limited for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Gem Spinners India Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Gem Spinners India Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ("the Statement").

2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement, except that the company has not provided for impairment losses, if any.

For Vivekanandan Associates, Chartered Accountants
Firm's Registration No.:005268S

VIVEKANANDAN ASSOCIATES Chartered Accountants CHENNAI

V Vivekanandan, *Partner*
Membership No.: 027204
Place: Chennai
Date: 12-11-2026
UDIN: **26027204TNOBQW6583**

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