

GEM SPINNERS INDIA LTD

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CIN No.L17111TN1990PLC019791

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11.3.2025

To

BSE Limited
Department of Corporate Services
Floor 25, Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400001

SCRIP CODE - 521133

Sub : Integrated Filing (Financial) for the quarter and nine months ended
December 31, 2024.

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Dear Sirs,

Pursuant to SEBI Circular No. SEBI /HO/CFD —PoD-2/CIR/P/2024/185 dated December 31, 2024 read with BSE Circular No 20250102-4& NSE Circular No. NSE /CML/2025/02 dated January 2 , 2025, we are submitting herewith the Integrated Filing (Financial) for the Quarter and nine months ended December 31, 2024 .

Kindly take the same on record.

Thanking You

Yours faithfully
For GEM SPINNERS INDIA LIMITED


A.Vani
Company Secretary



- A. Financial Results – **Enclosed as 'Annexure-A'**
- B. Statement of Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutional Placement etc. **Not applicable**
- C. Format for disclosing outstanding default on loans and debt securities - **Not Applicable**
- D. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings (i.e.), 2 nd and 4th quarter) – **Not Applicable for this quarter.**
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for annual filing i.e., 4th quarter) – **Not Applicable**

GEM SPINNERS INDIA LTD

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

(Rs. In Lakhs)

Part I: Statement of Standalone Unaudited Financial Results for the Third Quarter and Nine Months ended 31th December, 2024

SL. No	Particulars	QUARTER ENDED			Nine Month Ended		YEAR ENDED
		31/12/2024 Unaudited	30/09/2024 Unaudited	31/12/2023 Unaudited	31/12/2024 Unaudited	31/12/2023 Unaudited	31/03/2024 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	1.45	1.46	3.19	5.44	8.96	14.71
	(e) Finance costs	0.00	0.00	0.00	0.00	0.08	0.10
	(f) Depreciation and amortisation expense	3.90	3.90	3.90	11.70	11.69	15.59
	(f) Other expenses	8.40	4.23	8.58	31.09	21.70	27.99
	Total expenses (4)	13.75	9.59	15.67	48.22	42.43	58.39
5	Profit/ (Loss) before exceptional items and Tax (3-4)	(13.75)	(9.59)	(15.67)	(48.22)	(42.43)	(58.39)
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)	(13.75)	(9.59)	(15.67)	(48.22)	(42.43)	(58.39)
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)	(13.75)	(9.59)	(15.67)	(48.22)	(42.43)	(58.39)
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)	(0.03)	(0.08)	(0.07)	(0.10)

Notes:

1. Pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure 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 14th February, 2025
5. Previous quarter's figures have been regrouped / reclassified wherever necessary.

Place : CHENNAI

Date : 14.02.2025

S. Gopal
S. GOPAL
DIRECTOR



Limited Review Report on unaudited standalone financial results of Gem Spinners India Limited for the quarter ended 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 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 Pace Automation 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 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 ("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.

For Vivekanandan Associates, Chartered Accountants

Firm's Registration No.:0052685

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VIVEKANANDAN
Date: 2025.02.14 16:25:52
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V Vivekanandan, Partner

Membership No.: 027204

Place: Chennai

Date: 14-02-2025

UDIN: 25027204BMMHRB3216

