

BHAKTI GEMS AND JEWELLERY LIMITED

CIN.: L36910GJ2010PLC060064

Regd. Off.: FF/02, 413/1 Kalp Bhakti House, Nr Narayan Society, B/h Axis Bank, C G Road, Ashram Road P.O, Ahmedabad-380009, Gujarat, India.

Website: www.bhaktijewellery.com

Contact No. 079-26421701

Email ID: compliancebhakti@gmail.com

Date: 08/12/2025

To,
The General Manager-Listing
Corporate Relations Department,
BSE Limited,
P.J. Towers, Dalal Street, Fort,
Mumbai – 400 001.

BSE SCRIP CODE: 540545

Sub: Submission of Postal Ballot Notice.

Ref: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations).

Dear Sir/Madam,

With the reference to the captioned subject, pursuant to provisions of Regulation 30 of SEBI Listing Regulations, we are enclosing herewith a copy of the Postal Ballot Notice together with explanatory statements ("Notice") for seeking approval of the shareholders of the Company for Special Business set out in enclosed Notice by way of Ordinary and Special Resolutions through remote e-voting.

Pursuant to the Ministry of Corporate Affairs ("MCA") vide its General Circular No. 09/2024 dated September 19, 2024 read with circular no. 14/ 2020 dated April 8, 2020, 17/ 2020 dated April 13, 2020, 22/2020 dated June 15, 2020, 33/2020 dated September 28, 2020, 39/2020 dated December 31, 2020, 10/2021 dated June 23, 2021, 20/2021 dated December 8, 2021, 3/2022 dated May 5, 2022, 11/2022 dated December 28, 2022, 09/2023 dated September 25, 2023 (collectively referred to as 'MCA Circulars') and any Circular issued by the Securities and Exchange Board of India, the Notice and instructions for remote e-voting shall be sent only through electronic mode to those shareholders whose e-mail addresses are registered with the Company/ Depository Participants/ Skyline Financial Services Pvt. Ltd., Registrar and Share Transfer Agent ("RTA") as on December 05, 2025 ("cut-off date").

In compliance with the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management & Administration) Rules, 2014 and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to provide the Members (whether holding shares in physical or dematerialized form) with the facility to exercise their right to vote on the matter set out in the Postal Ballot Notice by electronic means i.e. through e-voting services provided by NSDL.

The e-voting period commences on Tuesday, December 09, 2025 at 09:00 A.M. (IST) and ends on Wednesday, January 07, 2026 at 05:00 P.M. (IST). Remote e-Voting will be blocked by NSDL immediately thereafter and will not be allowed beyond the said date and time. During this period, Members of the Company holding shares either in physical or electronic form, as on the cut-off date shall cast their vote electronically. The voting rights shall also be reckoned on the paid-up value of shares registered in the name(s) of the Member(s) as on the cut-off date. Once the vote on a resolution is cast by a Member, the Member shall not be allowed to change it subsequently.

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This Postal Ballot Notice shall also available on the Company's website at <https://www.bhaktijewellery.com/> and on the website of NSDL at <https://www.evoting.nsdl.com/> .

This is for your information and record.

Thanking You,
Yours faithfully,

FOR BHAKTI GEMS AND JEWELLERY LIMITED

AKSHAY SEVANTILAL MEHTA
MANAGING DIRECTOR
DIN: 02986761



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NOTICE OF POSTAL BALLOT

(Pursuant to Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014)

Dear Members,

Notice is hereby given that the resolutions set out below are proposed for approval by the members of Bhakti Gems And Jewellery Limited ("the Company") by means of Postal Ballot, only by remote e-voting process ("e-voting") being provided by the Company to all its members to cast their votes electronically, pursuant to Section 110 of the Companies Act, 2013 ("the Act"), Rule 22 of the Companies (Management and Administration) Rules, 2014 ("the Rules") and other applicable provisions of the Act and the Rules, General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020 read with other relevant circulars, including General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs ("MCA Circulars"), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), Secretarial Standard on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India and other applicable laws, rules and regulations (including any statutory modification(s) or re-enactment(s) thereof for the time being in force).

The Explanatory Statement pursuant to Section 102 of the Companies Act setting out material facts and the reasons for the Resolution is annexed hereto.

The Board of Directors of the Company in their meeting dated 05/12/2025 has appointed Ms. Neelam Rathi (Membership No.10993, PCS: 12454), representing M/s. Neelam Somani & Associates, Practicing Company Secretaries, Ahmedabad, Gujarat as the Scrutinizer, for conducting the postal ballot/e-voting process in a fair and transparent manner and National Securities Depository Limited (NSDL) to provide e-voting facility for the postal ballot.

The remote e-voting period commences from 9.00 a.m. (IST) on Tuesday, December 09, 2025 and ends at 5.00 p.m. (IST) on Wednesday, January 07, 2026. The Scrutinizer will submit his report to the Chairman of the Company ('the Chairman') or to any other person authorized by the Chairman after the completion of the scrutiny. The results of the postal ballot shall be announced within 2 working days of the end of e-voting period and shall be communicated to the stock exchange and also be displayed on the Company's website www.bhaktijewellery.com



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RESOLUTIONS:

1. Appointment of M/s. Shah Karia & Associates, Chartered Accountants, as Statutory Auditors of the Company.

To consider and, if thought fit, to give assent or dissent to the following resolution proposed to be passed as an **Ordinary Resolution**

"RESOLVED THAT pursuant to the provisions of Sections 139,142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 as amended from time to time or any other law for the time being in force (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force] and upon recommendation of the Audit Committee, M/s Shah Karia & Associates, Chartered Accountants, (FRN 131546W) be and is hereby appointed as Statutory Auditors of the Company to hold office from the conclusion of postal ballot (i.e. the last date for voting) until the conclusion of 16th Annual General Meeting of the Company to be held in the year 2026 on such remuneration as may be decided by Board of Directors in consultation with Auditors in addition to taxes and re- imbursement for out of pocket expenses incurred by the Auditors on audit.

RESOLVED FURTHER THAT any of the Director or Company Secretary of the Company be and is hereby severally authorized to do all such acts, deeds and things as may be necessary to give effect to the foregoing resolution."

2. Change in Name of the Company and consequential amendment to the Memorandum and Articles of Association of the Company.

To consider and, if thought fit, to give assent or dissent to the following resolution proposed to be passed as a **Special Resolution**

"RESOLVED THAT pursuant to the provisions of Section(s) 4, 5, 13, 14, 15 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Incorporation) Rules, 2014 [including any statutory modification(s) or re-enactment(s) thereof for the time being in force], Regulation 45 of the SEBI Listing Regulations (as amended up to date), the provisions of the Memorandum and Articles of Association of the Company, any other applicable law(s), rule(s), regulation(s), guideline(s), circular(s) for the time being in force and subject to all other necessary approvals, consents, sanctions and permissions as may be required under applicable laws including that of the Central Government (Ministry of Corporate Affairs or MCA), Stock Exchanges and any other appropriate regulatory/statutory authorities/departments as may be necessary, the consent of the Members of the Company be and is hereby accorded to change the name of the Company from 'Bhakti Gems And Jewellery Limited' to 'Guru Krupa Gems And Jewellery Limited'.

RESOLVED FURTHER THAT the existing Name Clause of the Memorandum of Association of the Company be altered and substituted with the following clause:

I. The name of the company is "Guru Krupa Gems And Jewellery Limited".

RESOLVED FURTHER THAT in accordance with the Section 14 of the Companies Act, 2013, the Articles of Association of the Company be altered by deleting the existing name of the Company wherever appearing and substituting it with the new name of the Company.



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RESOLVED FURTHER THAT the name “Bhakti Gems And Jewellery Limited” wherever appearing in any of the documents/records of the Company be substituted by the new name “Guru Krupa Gems And Jewellery Limited” in accordance with the provisions of applicable laws.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any of its duly constituted Committee or any officers /executives / representatives / legal counsels / advisors / consultants and / or any other person so authorized by the Board) and/or Company Secretary of the Company, severally and jointly, be and are hereby authorized, on behalf of the Company to perform all such acts, deeds, matters and things as may be required or deemed necessary or incidental thereto including signing and filing of all the e-forms and other documents with the statutory / regulatory authorities, and to execute all such forms, papers, deeds, documents, instruments, writings as may be necessary including appointing attorneys or authorized representatives under appropriate Letter(s) of Authority to appear before the applicable offices of the MCA and other regulatory authorities, to file required documents and information to the Stock Exchanges and such other authority(s) as may be required from time to time and to do all such acts, deeds and things as may be required in this connection including the power to delegate all or any of the powers conferred herein, or otherwise as deemed fit by the Board to be in the best interest of the Company in order to give effect to this Resolution without being required to seek further consent or approval of the Members or otherwise.”

3. Increase in Authorised Share Capital of the Company and Alteration of Capital Clause of Memorandum of Association of the Company:

To consider and if thought fit, to pass, with or without modification the following resolution as an **Ordinary Resolution:**

“RESOLVED THAT pursuant to the provisions of Section 61 and other applicable provisions, if any, of the Companies Act, 2013 (including any amendment thereto or re-enactment thereof) and the Rules framed thereunder, consent of the Members of the Company be and is hereby accorded for increase in the Authorised Share Capital of the Company from existing Rs. 15,04,00,000/- (Rupees Fifteen Crore Four Lakhs Only) divided into 1,50,40,000 shares of Rs. 10/- each to Rs. 20,04,00,000 (Rupees Twenty Crore and Four Lakhs Only) divided into 2,00,40,000 shares of Rs. 10/- each ranking pari passu in all respect with the existing Equity Shares of the Company as per the Memorandum and Articles of Association of the Company.

RESOLVED FURTHER THAT pursuant to Section 13 and all other applicable provisions, if any, of the Companies Act, 2013 read with Rules framed thereunder, consent of the Members of the Company be and is hereby accorded, for alteration of Clause V of the Memorandum of Association of the Company by substituting in its place, the following: -

“V. The Authorised Share Capital of the Company is Rs. 20,04,00,000/- [Rupees Twenty Crore and Four Lakhs Only] divided into 2,00,40,000 [Two Crore Fourty Thousand] Equity Shares of Rs. 10/- [Rupees Ten only] each”.

RESOLVED FURTHER THAT for the purpose of giving effect to the aforesaid resolution, any director of the Company, be and are hereby authorized to do all such acts, deeds, matters and things whatsoever, including seeking all necessary approvals to give effect to this Resolution.”



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4. To approve the appointment of Mr. Manoharbhair B. Chunara (DIN: 07280916) as a Non-Executive Independent Director:

To consider and if thought fit, to pass with or without modification(s), the following resolution as **Special Resolution:**

RESOLVED THAT pursuant to the provisions of Section 149, 152, and other applicable provisions, if any, of the Companies Act, 2013, read with Schedule IV to the Act, the Companies (Appointment and Qualification of Directors) Rules, 2014, the Companies (Amendment) Act, 2017 (including any statutory modification(s) or re-enactment thereof for the time being in force), Regulation 16(1)(b) and other applicable provisions of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and also provisions of Articles of Association of the Company, Mr. Manoharbhair B. Chunara (DIN: 07280916) who was appointed as an Additional Director and also as an Independent Non-Executive Director of the Company by the Board of Directors with effect from 13th November, 2025 pursuant to the provisions of Section 161 of the Companies Act, 2013 and as recommended by Nomination and Remuneration Committee and who holds office as such upto the date of ensuing Annual General Meeting, and who is eligible for appointment under the relevant provisions of the Companies Act, 2013, and who has submitted a Declaration that he meets the criteria for Independence as provided in Section 149(6) of the Act be and is hereby appointed as an Independent Non-Executive Director of the Company, not liable to retire by rotation to hold office for 5 (five) consecutive years from date of his appointment from 13th November, 2025 to 12th November, 2030, on such remuneration by way of sitting fees, commission and other permissible fees plus out-of-pocket expenses, as approved by the Board of Directors.

RESOLVED FURTHER THAT any Director of the Company be and is hereby authorized to sign and file required e-forms with Registrar of Companies, Ministry of Corporate Affairs and to do all acts, deeds, matters and things may be deemed necessary, proper or expedient for the purpose of giving effect to this resolution and for matters connected therewith or incidental thereto.”

5. To approve the appointment of Mr. Dhaval Deepakkumar Shah (DIN: 11389375) as an Executive Director:

To consider and if thought fit, to pass with or without modification(s), the following resolution as **Ordinary Resolution:**

RESOLVED THAT pursuant to the provisions of Section 149, 152, and other applicable provisions, if any, of the Companies Act, 2013, read with Schedule IV to the Act, the Companies (Appointment and Qualification of Directors) Rules, 2014, the Companies (Amendment) Act, 2017 (including any statutory modification(s) or re-enactment thereof for the time being in force), and other applicable provisions of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and also provisions of Articles of Association of the Company, Mr. Dhaval Deepakkumar Shah (DIN: 11389375) who was appointed as an Additional Executive Director of the Company by the Board of Directors with effect from 13th November, 2025 as recommended by Nomination and Remuneration Committee and who holds office as such upto the date of ensuing Annual General Meeting and who is eligible for appointment under the relevant provisions of the Companies Act, 2013, liable to retire by rotation on such remuneration as approved by the Board of Directors.



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RESOLVED FURTHER THAT any Director of the Company be and is hereby authorized to sign and file required e-forms with Registrar of Companies, Ministry of Corporate Affairs and to do all acts, deeds, matters and things may be deemed necessary, proper or expedient for the purpose of giving effect to this resolution and for matters connected therewith or incidental thereto.”

6. To approve the appointment of Mr. Saurabh Mahendra Shah (DIN: 10402359) as an Executive Director:

To consider and if thought fit, to pass with or without modification(s), the following resolution as **Ordinary Resolution:**

RESOLVED THAT pursuant to the provisions of Section 149, 152, and other applicable provisions, if any, of the Companies Act, 2013, read with Schedule IV to the Act, the Companies (Appointment and Qualification of Directors) Rules, 2014, the Companies (Amendment) Act, 2017 (including any statutory modification(s) or re-enactment thereof for the time being in force), and other applicable provisions of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and also provisions of Articles of Association of the Company, Mr. Saurabh Mahendra Shah (DIN: 10402359) who was appointed as an Additional Executive Director of the Company by the Board of Directors with effect from 5th December, 2025 as recommended by Nomination and Remuneration Committee and who holds office as such upto the date of ensuing Annual General Meeting and who is eligible for appointment under the relevant provisions of the Companies Act, 2013, liable to retire by rotation on such remuneration as approved by the Board of Directors.

RESOLVED FURTHER THAT any Director of the Company be and is hereby authorized to sign and file required e-forms with Registrar of Companies, Ministry of Corporate Affairs and to do all acts, deeds, matters and things may be deemed necessary, proper or expedient for the purpose of giving effect to this resolution and for matters connected therewith or incidental thereto.”

7. Issue, create and allot 3200000 equity shares to public (non- promoter) on preferential basis

To consider and, if thought fit, to give your assent or dissent to the following resolution as a **Special Resolution:**

“RESOLVED THAT pursuant to the provisions of Section 23, 42, 62 and all other applicable provisions, if any, of the Companies Act, 2013 (‘the Act’), the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 and other applicable Rules made there under (including any statutory modification(s) or reenactment(s) thereof, for the time being in force) and in accordance with the enabling provisions of the Memorandum of Association and Articles of Association of the Company, and subject to the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended up to date (‘SEBI (ICDR) Regulations’), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended up to date, as in force and subject to other applicable Rules / Regulations / Guidelines / Notifications / Circulars and clarifications issued thereunder, if any, from time to time by the Ministry of Corporate Affairs, the Securities and Exchange Board of India (SEBI), the Reserve Bank of India and/ or any other



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competent authorities to the extent applicable, the Listing Agreements entered into by the Company with the Stock Exchanges where the equity shares of the Company are listed and subject to the approval(s), consent(s), permission(s) and/or sanction(s), if any, of the appropriate authorities, institutions or bodies as may be required, and subject to such conditions as may be prescribed by any of them while granting any such approval(s), consent(s), permission(s), and/or sanction(s) and which may be agreed to by the Board of Directors of the Company (hereinafter called 'the Board' which term shall be deemed to include any committee which the Board may have constituted or hereinafter constitute to exercise its powers including the powers conferred by this resolution or any person authorized by the Board or its committee for such purpose) and subject to any other alterations, modifications, corrections, changes and variations that may be decided by the Board in its absolute discretion, consent of the Members of the Company be and is hereby accorded to the Board to create, offer, issue and allot by way of preferential issue, up to 32,00,000 (Thirty Two Lakhs) Fully Paid up equity shares of face value of ₹ 10.00 each of the Company ('Equity Shares') at an issue price of ₹ 28.20 (including premium of ₹ 18.20) per equity share of the Company or such other price as may be determined in accordance with the provisions of Chapter V of SEBI (ICDR) Regulations, whichever is higher, for an aggregate consideration of ₹ 9,02,40,000.00 to the following persons (proposed allottees)

SR NO.	NAME OF THE PROPOSED ALLOTTEE(S)	PRESENT HOLDING OF EQUITY SHARES	PRESENT HOLDING in %	CATEGORY	PROPOSED NO. OF EQUITY SHARES OFFERED	POST ISSUE % HOLDING
1.	KRINA CREATION PRIVATE LIMITED	0	0	Non-Promoter	3200000	17.54%

in such manner and on such terms and conditions as are stipulated in the statement pursuant to section 102 of the Act attached hereto and as may be determined by the Board in its absolute discretion in accordance with the SEBI (ICDR) Regulations and other applicable laws;

“RESOLVED FURTHER THAT the minimum price of the Equity shares issued shall not be less than the price arrived at in accordance with Chapter V of the SEBI (ICDR) Regulations for preferential issue, being the highest of the following:

- a) The 90 trading Days' volume weighted average price of the Company's Equity Shares quoted on the Stock Exchange BSE, being the Stock Exchange in which the shares of the company is listed preceding the "Relevant Date"; or
- b) The 10 trading Days' volume weighted average price of the Company's Equity Shares quoted on the Stock Exchange, BSE being the Stock Exchange in which the shares of the company's listed volume has been recorded during the said period) preceding the "Relevant Date"; or



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c) The price determined under the valuation report obtained by the Company from an independent registered valuer in terms of Regulation 166A of the SEBI (ICDR) Regulations, a copy whereof is posted on the website of the Company.

“RESOLVED FURTHER THAT in accordance with the provision of Chapter V of the SEBI (ICDR) Regulations, the “Relevant Date” for the purpose of calculating the floor price for the Preferential Issue of Equity shares be and is hereby fixed as 08th December, 2025, being the date 30 days prior to the date of passing of the Special Resolution by Members.

RESOLVED FURTHER THAT without prejudice to the generality of the above resolution, the issue of the Equity Shares under the Preferential Allotment shall be subject to the following terms and conditions apart from others as prescribed under applicable laws:

a) The Equity Shares to be allotted shall be fully paid up and rank pari-passu with the existing Equity Shares of the Company in all respects (including with respect to dividend and voting powers) from the date of allotment thereof, be subject to the requirements of all applicable laws and shall be subject to the provisions of the Memorandum and Articles of Association of the Company.

b) The Equity Shares shall be subject to lock-in for such period as specified in the provisions of Chapter V of the SEBI (ICDR) Regulations and be listed on the Stock Exchange(s) subject to receipt of necessary permission(s), sanction(s) and approval(s).

c) The Equity Shares shall be allotted in dematerialized form within a period of 15 days from the date of passing of the special resolution by the Members, provided that where the allotment of Equity Shares is subject to receipt of any approval(s) or permission(s) from any regulatory authority or Government of India, the allotment shall be completed within a period of 15 days from the date of receipt of last of such approval or permission.

d) The Equity Shares to be allotted shall be listed on the stock exchanges where the existing equity shares of the Company are listed, subject to the receipt of necessary regulatory permissions and approvals.

e) The pre-preferential allotment shareholding of KRINA CREATION PRIVATE LIMITED, if any, in the Company shall also be subject to lock-in as per the provisions of the SEBI ICDR Regulations.

RESOLVED FURTHER THAT pursuant to the provisions of the Act, the name(s) of the proposed allottee(s) be recorded for the issuance of invitation to subscribe to the Equity Shares and a private placement offer cum Application letter in Form No.PAS-4 together with an application form be issued to the proposed allottee(s) inviting it to subscribe to the Equity Shares.

RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, the Board be and is hereby authorized to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, desirable or expedient, including without limitation, issuing clarifications, resolving all questions of doubt, effecting any modifications or changes to the foregoing (including modification(s) to the terms of the issue), entering into contracts, arrangements, agreements, documents (including for appointment of agencies, intermediaries and advisors for the Issue) and to authorize all such persons as may be necessary, in connection



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therewith and incidental thereto as the Board in its absolute discretion may deem appropriate, without being required to seek any fresh approval of the Members and to settle all questions, difficulties or doubts that may arise in regard to the offer, issue and allotment of the Equity Shares and listing thereof with the Stock Exchanges as appropriate, take all other steps which may be incidental, consequential, relevant or ancillary in this connection and to effect any modification to the foregoing and the decision of the Board shall be final and conclusive.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers herein conferred to any other Director(s) or the Company Secretary or any other officer(s) of the Company to do all such acts, deeds, matters and things as also to execute such documents, writings, etc. as may be necessary to give effect to the aforesaid resolution.”

**By Order of the Board
For Bhakti Gems And Jewellery Limited**

Sd/

**Akshay Sevantilal Mehta
Managing Director
DIN No.: 02986761**

Registered Office: -

FF/02, 413/1 Kalp Bhakti House,
Nr Narayan Society, B/h Axis Bank
C G Road, Ahmedabad Ashram Road
P.O City Taluka Ahmedabad GJ 380009 IN

Place: Ahmedabad

Date: 05th December, 2025



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NOTES:

1. Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (the “Act”) read with Rule 22 of the Companies (Management and Administration) Rules, 2014, as amended, setting out material facts relating to the resolution proposed to be passed is annexed hereto.
2. The Board of Directors of the Company in their meeting dated 05/12/2025 has appointed Ms. Neelam Rathi (Membership No.10993, PCS: 12454), representing M/s. Neelam Somani & Associates, Company Secretaries, Ahmedabad, Gujarat as the Scrutinizer, for conducting the postal ballot/e-voting process in a fair and transparent manner and National Securities Depository Limited (NSDL) to provide e-voting facility for the postal ballot. The Scrutinizer will submit her report after completion of the scrutiny to the Chairman of the Company or any person authorized by her. The result of the e-Voting will be announced not later than 2 working days of the conclusion of the e-Voting and the same will be communicated to BSE Limited and shall also be available on the Company’s website <https://www.bhaktijewellery.com/> and on the website of NSDL www.evoting.nsdl.com and also will be displayed at the Registered Office of the Company. The Resolution, if assented by the requisite majority, shall be deemed to be passed on the last date specified for e-Voting i.e. 07th January, 2026 (Wednesday).
3. In accordance with the MCA Circulars, this Postal Ballot Notice is being sent by electronic mode only to those members whose names appear in the Register of Members / List of Beneficial Owners as on Friday, December 05th, 2025 (“Cut-Off Date”) received from the Depositories and whose Email ID is registered with the Company / Depositories. Physical copies of the Postal Ballot Notice along with postal ballot forms and pre-paid business reply envelopes will not be sent to the members for this Postal Ballot.
4. Members would be able to cast their votes and convey their assent or dissent to the proposed resolution only through the remote e-Voting process. Members whose names appear on the Register of Members / List of Beneficial Owners as on the Cut-Off Date will only be considered eligible for the purpose of e-Voting. A person who becomes a member after the Cut-Off Date should treat this notice for information purpose only.
5. This Postal Ballot Notice will also be available on the Company's website at <https://www.bhaktijewellery.com/> websites of the Stock Exchanges, that is BSE Limited at www.bseindia.com , and on the website of NSDL at www.evoting.nsdl.com.
6. Pursuant to the applicable provisions of the Act and Rules framed thereunder and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company can serve notices and other communication through electronic mode to those Members who have registered their Email IDs either with the Depository Participant(s) or the Company. Members who have not registered their Email IDs so far, are requested to register their Email IDs, in respect of electronic holdings with the Depository through their concerned Depository Participants. Members who hold shares in physical form are requested to update their Email IDs with the Company’s RTA.



BHAKTI GEMS AND JEWELLERY LIMITED

CIN.: L36910GJ2010PLC060064

Regd. Off.: FF/02, 413/1 Kalp Bhakti House, Nr Narayan Society, B/h Axis Bank, C G Road, Ashram Road P.O, Ahmedabad-380009, Gujarat, India.

Website: www.bhaktijewellery.com

Contact No. 079-26421701

Email ID: compliancebhakti@gmail.com

7. All documents referred to in this Postal Ballot Notice will be available for inspection electronically until the last date of voting. Members seeking to inspect such documents can send an email to compliancebhakti@gmail.com.
8. Voting rights of a Member / Beneficial Owner (in case of electronic shareholding) shall be in proportion to his/her/its shareholding in the paid-up equity share capital of the Company as on the Cut-Off Date.
9. As per Regulation 40 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form.
10. Non-resident Indian members are requested to inform about the following immediately to the Company or its Registrar and Share Transfer Agent or the concerned Depository Participant(s), as the case may be:
 - (a) the change in the residential status on return to India for permanent settlement; and
 - (b) the particulars of the NRE account with a Bank in India, if not furnished earlier.
11. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form and to Skyline Financial Services Pvt. Ltd. at subhashdhingreja@skylinerta.com in case the shares are held in physical form.

The instructions and other information relating to e-Voting are as under:

The remote e-Voting period begins on 9.00 A.M (IST) on December 09, 2025 (Tuesday) and ends at 5.00 P.M (IST) on January 07, 2026 (Wednesday). The remote e-Voting module shall be disabled by NSDL for voting thereafter.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are



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advised to update their mobile number and Email ID in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none">Existing IDeAS user can visit the e-Services website of NSDL viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period.If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jspVisit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen- digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.



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	<p>NSDL Mobile App is available on</p> <p> App Store  Google Play</p> <div></div>
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Individual Shareholders holding securities in demat mode with CDSL	<ol style="list-style-type: none">1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing User ID and password. Option will be made available to reach e- Voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing My easi username & password.2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-Voting is in progress as per the information provided by company. On clicking the e-Voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there are also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from the e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-Voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.



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Important note: Members who are unable to retrieve User ID/ Password are advised to use Forgot User ID and Forgot Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-0991

A) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode

How to Log-in to NSDL e-Voting website?

- Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
- Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
- A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL e-services i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL e-services after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
- Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12***** then your user ID is 12*****.



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c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***
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5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose Email IDs are not registered**
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on "[Forgot User Details/Password?](#)" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com
 - b) [Physical User Reset Password?](#)" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button
9. After you click on the "Login" button, Home page of e-Voting will open.



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Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle is open.
2. Select “EVEN” of company which is [3206] for which you wish to cast your vote during the remote e- Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to neelamsomani90@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney/ Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e- Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-Voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-Voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022-4886 7000 or send a request to Ms. Pallavi Mhatre, Senior Manager, NSDL at evoting@nsdl.com

Process for those shareholders whose Email IDs are not registered with the depositories for procuring User ID and password and registration of Email IDs for e-Voting for the resolutions set out in this notice:

1. In case shares are held in physical mode, please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to compliancebhakti@gmail.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or



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Contact No. 079-26421701

Email ID: compliancebhakti@gmail.com

16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to compliancebhakti@gmail.com.

3. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. Login method for e-Voting for Individual shareholders holding securities in demat mode.
4. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring User ID and password for e-Voting by providing above mentioned documents.
5. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and Email ID correctly in their demat account in order to access e-Voting facility.



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EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No. 1

M/s. AKGVG & Associates, Chartered Accountant was appointed as a statutory auditor of the Company by the members through postal ballot on 19th January, 2025 to hold office until the conclusion of 15th AGM of the Company to be held in calendar year 2025. At the AGM held on 30th September, 2025, the tenure of M/s. AKGVG & Associates, Chartered Accountant as a statutory auditor has been expired.

Consequent to the expiry of tenure of statutory auditor, the Board of Directors, on the basis of recommendation of Audit Committee, has in its meeting held on 13th October, 2025 appointed subject to approval of members, M/s. Shah Karia & Associates, Chartered Accountants, (Firm Registration Number 131546W), as the Statutory Auditors of the Company to hold office upto the conclusion of next Annual General Meeting of the Company to be held in the year 2026. M/s. Shah Karia & Associates, Chartered Accountants, have conveyed their consent to be appointed as the Statutory Auditors of the Company along with a confirmation that, their appointment, if approved and made by the members, would be within the limits prescribed under the Companies Act, 2013.

M/s Shah Karia & Associates, Chartered Accountants, (Firm Registration Number 131546W), ("the Audit Firm"), is a firm of Chartered Accountants registered with Institute of Chartered Accountants of India (ICAI). It's head office is at Ahmedabad, Gujarat. It provides Risk Advisory, Tax and Regulatory, Audit and Assurance Services, Legal & Secretarial Compliances, Fixed Assets, Inventory, On-ground Verification, Forensic Audit and Investigation, ESG Planning, Implementation and Monitoring, Valuation services to its various clients. The Board of Directors recommends Ordinary Resolution set out at Item No. 1 for approval by the shareholders of the Company.

None of the Directors/Key Managerial Personnel and their relatives is in anyway, concerned or interested in the said resolution.

Item No. 2

To effectively communicate the Company's strategic evolution and its enhanced market positioning, ensuring that its expanded business operations are accurately represented, the Board proposes a change in the Company's name from "Bhakti Gems And Jewellery Limited" to "Guru Krupa Gems And Jewellery Limited."

This name change is intended to more appropriately reflect the Company's current business activities and status, aligning with the contemporary business landscape and further strengthening its brand equity.

Additionally, this change will solidify the Company's market presence, promote continuity, and foster greater recognition and trust among customers, investors, and stakeholders.

The Registrar of Companies/CRC has already approved, on application of the Company, the availability of the proposed name 'Guru Krupa Gems And Jewellery Limited'. The provisions of the Companies Act, 2013 and rules made thereunder requires the Company to obtain approval of Members by a Special Resolution for effecting change in the Company name and consequential alteration in the Memorandum and the Articles of Association. Certificate from a Practicing Chartered Accountant stating compliance with conditions provided in sub regulation (1) of regulation 45 of SEBI (Listing Obligations and Disclosure Requirement), Regulations, 2015 is as enclosed as Annexure -A. The proposed change of name of the Company would not result in change of the legal status or constitution or operations or activities of the Company, nor would it affect any rights or obligations of the Company or the Members / stakeholders.

The Board recommends the proposed resolution set forth in Item No. 2 for the approval of the members by passing the special resolution. None of the Directors or Key Managerial Personnel of the Company and their relatives, has any concern or interest, financial or otherwise, in the proposed resolution.



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Item No. 3

Increase in authorised share capital of the company and alteration of capital clause of memorandum of association of the company

In order to broad base the Capital Structure and to meet funding requirements of the Company and to enable the Company to issue further shares, it is proposed to increase the Authorised Share Capital of the Company from existing Rs. 15,04,00,000/- (Rupees Fifteen Crore Four Lakhs Only) divided into 1,50,40,000 shares of Rs. 10/- each to Rs. 20,04,00,000 (Rupees Twenty Crore and Four Lakhs Only) divided into 2,00,40,000 shares of Rs. 10/- each ranking pari passu in all respect with the existing Equity Shares of the Company.

As a consequence of increase of Authorised Share Capital of the Company, the existing Authorised Share Capital Clause in Memorandum of Association of the Company be altered accordingly. The proposed increase of Authorised Share Capital requires the approval of members.

The amended copy of Memorandum of Association is available for inspection at the Registered Office of the Company on any working day during business hours.

The Board of Directors recommends to pass the Ordinary Resolution at Item No. 3 of the Notice by the shareholders of the Company.

None of the Directors of the Company, including their relatives, are in any way concerned or interested, financially or otherwise, in the said resolution.

Item No. 4

To appoint Mr. Manoharbhair B. Chunara (DIN: 07280916) as Independent Director of the Company

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee ("NRC") appointed Mr. Manoharbhair B. Chunara (DIN: 07280916) as an Additional Director under category Non-Executive Independent Director w.e.f. November 13, 2025 subject to the approval of shareholders.

In terms of Section 161 of the Act, an Additional Director shall hold office as upto the date of ensuing Annual General Meeting . Further, in terms of Regulation 17(1C) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entity shall ensure that approval of Members for appointment of a person on the Board of Directors is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier.

Additional Disclosures as required under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards-2 are as under:

Name of Director and DIN	Mr. Manoharbhair B. Chunara (DIN: 07280916)
Date of Birth	26/03/1986
Date of Initial Appointment	13/11/2025
Date of Appointment (at current term)	07/01/2026
Educational Qualifications	Company Secretary
Brief Resume and nature of expertise in specific	Mr. Manoharbhair B. Chunara serves as an



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functional area	Independent Director of the Company, bringing valuable expertise in corporate governance and regulatory compliance. A Commerce graduate and a Company Secretary, Mr. Chunara plays a critical role in ensuring the Company operates within the framework of statutory and legal obligations. With a strong command over corporate law and regulatory frameworks, Mr. Chunara ensures the Company upholds the highest standards of transparency, accountability, and legal integrity. His insight and vigilance contribute significantly to the Company's ethical operations and help maintain stakeholder trust.
Directorships held in other companies (excluding foreign companies, Section 8 companies and Struck off Companies and our Company)	1. Darshan Orna Limited 2. Veeram Securities Limited
Memberships / Chairmanships of committees of other public companies	Member in 8 committees and Chairperson in 1 committee
Number of meetings of the Board attended	1
Terms and conditions of appointment/re- appointment along with details of remuneration sought to be paid	He was originally appointed on the Board on November 13, 2025 as an additional Independent Director.
Remuneration last drawn	Nil
Shareholding in the Company:	0 Number of Equity Shares as on 05/12/2025
Inter-se Relationship with other Directors	Nil

Whilst considering the appointment of Mr. Manoharbhaj B. Chunara (DIN: 07280916) as a Director, the NRC and the Board reviewed and confirmed that:

- He is a fit and proper person to be appointed as a Director of the Company.
- He is not disqualified from being appointed as a Director of the Company, in terms of Section 164 of the Act and has given his consent to act as a Director of the Company. In the opinion of the Board, he fulfils the conditions relating to his appointment as prescribed under the relevant provisions of the Act, the relevant rules notified thereunder, the SEBI Listing Regulations, in this regard from time to time.
- He is not debarred from holding the office of Director by virtue of any order by SEBI or any other authority; and
- He has the requisite qualification, skills, experience and expertise in functional areas viz. corporate strategy and business transformation.

Mr. Manoharbhaj B. Chunara (DIN: 07280916) not related to any other Director or Key Managerial Personnel and shall not be liable to retire by rotation.

None of the Directors or Key Managerial Personnel and/ or their relatives in any way, financially or otherwise, is interested or deemed to be interested in the proposed resolution.



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The Board recommends passing of the Resolution as set out under Item No. 4 of the Notice for approval by the Members of the Company as Special Resolution.

Item No. 5

To appoint Mr. Dhaval Dipakkumar Shah (DIN: 11389375) as an Executive Director of the Company.

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee ("NRC") appointed Mr. Dhaval Dipakkumar Shah (DIN: 11389375) as an Additional Director under category Executive Director w.e.f. November 13, 2025 subject to the approval of shareholders.

In terms of Section 161 of the Act, an Additional Director shall hold office upto the date of ensuing Annual General Meeting. Further, in terms of Regulation 17(1C) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entity shall ensure that approval of Members for appointment of a person on the Board of Directors is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier.

Additional Disclosures as required under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards-2 are as under:

Name of Director and DIN	Mr. Dhaval Dipakkumar Shah (DIN: 11389375)
Date of Birth	20/01/1985
Date of Initial Appointment	13/11/2025
Date of Appointment (at current term)	07/01/2026
Educational Qualifications	Diploma in Engineering
Brief Resume and nature of expertise in specific functional area	He brings over 15 years of expertise in the gems and jewelry industry, and his extensive experience in gems will significantly contribute to the company's growth and success. His deep understanding of gemstones, market trends, and industry best practices will support the company's efforts in sourcing high-quality materials, enhancing product offerings, and strengthening relationships with key stakeholders. Additionally, his strategic insights will be instrumental in driving innovation, improving operational efficiencies, and ensuring the highest standards of quality control and craftsmanship in the company's jewelry collections."
Directorships held in other companies (excluding foreign companies, Section 8 companies and Struck off Companies and our Company)	Nil
Memberships / Chairmanships of committees of other public companies	Nil
Number of meetings of the Board attended	1



BHAKTI GEMS AND JEWELLERY LIMITED

CIN.: L36910GJ2010PLC060064

Regd. Off.: FF/02, 413/1 Kalp Bhakti House, Nr Narayan Society, B/h Axis Bank, C G Road, Ashram Road P.O, Ahmedabad-380009, Gujarat, India.

Website: www.bhaktijewellery.com

Contact No. 079-26421701

Email ID: compliancebhakti@gmail.com

Terms and conditions of appointment/re- appointment along with details of remuneration sought to be paid	He was originally appointed on the Board on November 13, 2025 as an additional Director.
Remuneration last drawn	Nil
Shareholding in the Company:	0 Number of Equity Shares as on 05.12.2025
Inter-se Relationship with other Directors	Nil

While considering the appointment of Mr. Dhaval Dipakkumar Shah (DIN: 11389375) as a Director, the NRC and the Board reviewed and confirmed that:

- He is a fit and proper person to be appointed as a Director of the Company.
- He is not disqualified from being appointed as a Director of the Company, in terms of Section 164 of the Act and has given his consent to act as a Director of the Company. In the opinion of the Board, He fulfils the conditions relating to his appointment as prescribed under the relevant provisions of the Act, the relevant rules notified thereunder, the SEBI Listing Regulations, in this regard from time to time.
- He is not debarred from holding the office of Director by virtue of any order by SEBI or any other authority; and
- He has the requisite qualification, skills, experience and expertise in functional areas viz. corporate strategy and business transformation.

Mr. Dhaval Dipakkumar Shah (DIN: 11389375) not related to any other Director or Key Managerial Personnel and shall not be liable to retire by rotation.

None of the Directors or Key Managerial Personnel and/ or their relatives in any way, financially or otherwise, is interested or deemed to be interested in the proposed resolution.

The Board recommends passing of the Resolution as set out under Item No. 5 of the Notice for approval by the Members of the Company as a Special Resolution.

Item No. 6

To appoint Mr. Saurabh Mahendra Shah (DIN: 10402359) as an Executive Director of the Company.

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee ("NRC") appointed Mr. Saurabh Mahendra Shah (DIN: 10402359) as an Additional Director under category Executive Director w.e.f. December 05, 2025 subject to the approval of shareholders.

In terms of Section 161 of the Act, an Additional Director hold office upto the date of ensuing Annual General Meeting. Further, in terms of Regulation 17(1C) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entity shall ensure that approval of Members for appointment of a person on the Board of Directors is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier.



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Additional Disclosures as required under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards-2 are as under:

Name of Director and DIN	Mr. Saurabh Mahendra Shah (DIN: 10402359)
Date of Birth	03/12/1981
Date of Initial Appointment	05/12/2025
Date of Appointment (at current term)	07/01/2026
Educational Qualifications	Graduation
Brief Resume and nature of expertise in specific functional area	Mr. Saurabh Mahendra Shah has extensive experience in the gold and silver markets. As a director, he will bring valuable expertise in market analysis, investment strategies, and risk management. His leadership and strategic vision will be instrumental in driving the company's growth and success.
Directorships held in other companies (excluding foreign companies, Section 8 companies and Struck off Companies and our Company)	1. SUVARNA NAGARI JEWELS PRIVATE LIMITED- CIN: U32111GJ2023PTC146440
Memberships / Chairmanships of committees of other public companies	Nil
Number of meetings of the Board attended	Nil
Terms and conditions of appointment/re- appointment along with details of remuneration sought to be paid	He was originally appointed on the Board on December 05, 2025 as an additional Director.
Remuneration last drawn	Nil
Shareholding in the Company:	0 Number of Equity Shares as on 05.12.2025
Inter-se Relationship with other Directors	Nil

While considering the appointment of Mr. Saurabh Mahendra Shah (DIN: 10402359) as a Director, the NRC and the Board reviewed and confirmed that:

- He is a fit and proper person to be appointed as a Director of the Company.
- He is not disqualified from being appointed as a Director of the Company, in terms of Section 164 of the Act and has given his consent to act as a Director of the Company. In the opinion of the Board, He fulfils the conditions relating to his appointment as prescribed under the relevant provisions of the Act, the relevant rules notified thereunder, the SEBI Listing Regulations, in this regard from time to time.
- He is not debarred from holding the office of Director by virtue of any order by SEBI or any other authority; and
- He has the requisite qualification, skills, experience and expertise in functional areas viz. corporate strategy and business transformation.



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Mr. Saurabh Mahendra Shah (DIN: 10402359) not related to any other Director or Key Managerial Personnel and shall not be liable to retire by rotation.

None of the Directors or Key Managerial Personnel and/ or their relatives in any way, financially or otherwise, is interested or deemed to be interested in the proposed resolution.

The Board recommends passing of the Resolution as set out under Item No. 6 of the Notice for approval by the Members of the Company as a Special Resolution.

Item No. 7

Issue of 32,00,000 Equity shares to Public (non-promoter) on Preferential Basis.

The Company requires infusion of funds to meet working capital requirements and general corporate purposes, to support the future business plans of the Company, it is proposed to issue equity shares on preferential basis to Non- Promoters (Public). The said proposal has been considered and approved by the Board of Directors in their meeting held on 05.12.2025.

The special resolution proposed in the Item No. 7 of the Notice, have been proposed pursuant to the provisions of Section 23, 42, 62 of the Companies Act, 2013 and chapter V of SEBI ICDR Regulations, 2018.

The offer for the proposed allotments as mentioned above in Item 7 shall be made by way of a common offer letter (PAS-4).

The Information pertaining to the proposed preferential allotment in terms of the Chapter V of SEBI (ICDR) Regulations, 2018 and subsequent amendments there to is as stated below. As per Section 42 and 62 and other applicable provisions if any of the Companies Act, 2013, the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014, consent of the shareholders is sought for issuing the equity shares as stated in the resolution on a preferential basis. Under Regulation 163 of the ICDR Regulations and in terms of the provisions of the Companies Act, 2013 read with Rule 13(2) of the Companies (Share Capital and Debentures) Rules, 2014 and Rule 14(1) of the Companies (Prospectus and allotment of Securities) Rules, 2014, the relevant disclosures / details are given below:

It may be noted that;

1. All equity shares of the Company are already made fully paid up as on date. Further, all equity shares to be allotted by way of preferential issue shall be made fully paid up at the time of the allotment;
2. All equity shares of the Company held by the Proposed Allotees, if any, are in dematerialized form;
3. The Company is in compliance with the conditions for continuous listing of equity shares as specified in the listing agreement with the stock exchange where the equity shares of the Company are listed and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015, as amended, and any circular or notification issued by the SEBI thereunder;
4. The Company has obtained the Permanent Account Numbers of the proposed allottees;
5. The Proposed Allotees have represented and declared to the Company that they have not sold or transferred any equity Shares of the Company during the 90 trading days preceding the relevant date;
6. None of the Promoters and Directors of the Company are fugitive economic offender;
7. The Company do not have any outstanding dues to the Board, the Stock Exchanges or the Depositories;



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8. The Company will make the application for in-principle approval to the Stock Exchange, where its equity shares are listed, on the same day when the notice has been sent in respect of the Postal Ballot seeking shareholders' approval by way of Special Resolution;

9. In terms of Section 102 of the Companies Act, 2013 ("Act"), this Explanatory Statement sets out all the material facts in respect of aforementioned business. As required under Section 23, 42 and 62(1)(c) of the Act read with Rule 14(1) of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and Rule 13(2)(d) of the Companies (Share Capital and Debentures) Rules, 2014 of Companies Act, 2013 and Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 SEBI ICDR Regulations, necessary information or details in respect of the proposed Preferential Issue of Equity Shares are as under:

I. Particulars of the offer including date of passing of Board resolution:

To create, issue, offer and allot up to 32,00, 000 (Thirty-Two Lakhs) equity shares of face value of ₹ 10.00 each, on a preferential basis ("Preferential Issue"), to the proposed Allottees at an issue price of Rs. 28.20/- per equity share including a security premium of Rs. 18.20/- per equity share, being the price higher than the price determined in accordance with the provisions of Chapter V (Preferential Issue) of the SEBI (ICDR) Regulations, and upon such terms and conditions as may be deemed appropriate by the Board and in accordance with the relevant provisions of SEBI ICDR Regulations, or other applicable laws in this regard.

II. Basis or justification for the price (including premium if any) at which the offer or invitation is being made along with report of the registered valuer and pricing of the preferential issue:

The Equity Shares of Company are listed on BSE for a period of more than 90 trading days as on the relevant date i.e. 08th December, 2025 and are frequently traded in accordance with SEBI ICDR Regulations.

The price of the Equity shares to be allotted to the Proposed Allottees of the Company shall not be less than the price determined in accordance with the SEBI ICDR Regulations. Currently, SEBI ICDR Regulations provides that the pricing for the issue of securities on preferential basis by a listed Company is to be based on the following parameters:

a) In case of "frequently traded shares Regulation 164(1) of the SEBI ICDR Regulations:

If the equity shares of the Company have been listed on a recognised stock exchange for a period of 90 trading days or more as on the relevant date, the price of the equity shares to be allotted pursuant to the preferential issue shall not be less than higher of the following:

The 90 trading days volume weighted average price of the related equity shares quoted on the recognised stock exchange preceding the relevant date; or

The 10 trading days volume weighted average price of the related equity shares quoted on the recognised stock exchange preceding the relevant date.



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Provided that if the Articles of Association of the issuer provide for a method of determination which results in a floor price higher than the determined under these regulations, then the same shall be considered as the floor price for equity shares to be allotted pursuant to the preferential issue.

b) In case of change in control or allotment of more than five percent. Regulation 166A(1) of the SEBI ICDR Regulations:

Any preferential issue, which may result in a change in control or allotment of more than five percent of the post issue fully paid diluted share capital of the issuer, to an allottee or to allottees acting in concert, shall require a valuation report from independent registered valuer and consider the same for determining the price.

Provided that the floor price, in such cases, shall be higher of the floor price determined under sub-regulation (1), (2), or (4) of regulation 164, as the case may be, or the price determined under the valuation report from the independent registered valuer or the price determined in accordance with the provision of the Articles of Association of the issuer, if applicable:

Articles of Association of the Company do not provide for any particular method of determination which results in a floor price higher than the determined under SEBI ICDR Regulations.

In terms of Regulation 166A (1) of the SEBI ICDR Regulations, the Company has taken Valuation Report dated 07.02.2025 from Mr. Mohit Solanki, an Independent Registered Valuer (Mohit Solanki & Co, FRN: 157339W, IBBI/RV/06/2022/14822 (ICAI RVO), and address 608, Satyamev Elite, Bopal Ambli T Circle, S.P. Ring Road, Bopal, Ahmedabad 380058 and the copy of the same has been hosted on the website of the Company www.bhaktijewellery.com. As per the Valuation Report, the minimum price, in terms of Regulation 164(1) and Regulation 166A (1) of the SEBI ICDR Regulations, at which Equity Shares to be issued is Rs. 28.19/- per equity share. However, the issue price for this Preferential Issue is kept at Rs. 28.20/- per equity share including security premium of Rs. 18.20/- per equity share which is higher than the above floor price determined in accordance with Regulation 164(1) of SEBI ICDR Regulations and Regulation 166A(1) of SEBI ICDR Regulations.

III. The Justification for allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer:

The allotment is proposed to be made for cash.

IV. The Price band within which the allotment is proposed

There shall be no price band. All the equity shares under this preferential issue shall be made at an issue price of Rs. 28.20/- (Rupees Twenty Eight and Twenty Paise Only) per Equity Share including Security Premium of Rs. 18.20/- (Rupees Eighteen and Twenty Paise only) per Equity Share, being the price higher than the price determined in accordance with Chapter V (Preferential Issue) of the SEBI ICDR Regulations.



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V. Amount which the company intends to raise by way of such Equity Shares

₹ 9,02,40,000/- (Rupees Nine Crore Two Lakhs and Forty Thousand Only)

VI. The Objects of the issue through preferential offer

The total proceeds of the preferential offer are proposed to be used to meet increased working capital requirements and general corporate purpose of the company, as the Board may from time to time decide in the best interest of the company.

VII. The Total Number of Equity shares to be issued

The total number of Equity Shares proposed to be issued is 32,00, 000 (Thirty Two Lakhs) equity shares at an issue price of ₹ 28.20 (including premium of ₹18.20) per equity share of the Company or such other price as may be determined in accordance with the provisions of Chapter V of SEBI (ICDR) Regulations, whichever is higher, for an aggregate consideration of ₹ 9,02,40,000/- to the following persons (proposed allottees)

VIII. The intention of the Promoter(s)/Directors/Key Managerial Personal to subscribe to the offer and contribution being made by the promoters or directors either as part of the offer or separately in furtherance of objects:

None of the Promoters or Key Managerial Personnel intend to subscribe this offer and no contribution is being made by the promoters to subscribe either as part of the offer or separately in furtherance of these objects.

IX. The class or classes of persons to whom the allotment is proposed to be made:

The allotment is proposed to be made to the non-promoter/public.

X. Time frame within which the preferential issue shall be completed:

As required under SEBI ICDR Regulations, the Company shall complete the allotment of equity shares as aforesaid on or before the expiry of 15 days from the date of passing of special resolution by the shareholders according consent for preferential issue or in the event of allotment of equity shares would require any other approvals or permissions from any regulatory authorities including stock exchange where the shares of the Company are listed or the Central Government, within 15 days from the date of receipt of last of such approvals or permissions as the case may be.

XI. Recommendation from the committee of Independent Directors

The Committee reviewed all aspects relating to the preferential issue including pricing, and has voted unanimously in favour and recommended to the board. All the Independent directors were present in the meeting.



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XII. Shareholding Pattern of the Company before and after the Preferential Issue.

Sr. No	Category	Pre-issue		Post-issue	
		No. of shares held	% of share holding	No. of share held	% of shares holding
A	Promoters' holding				
1	Indian				
	Individual	1636495	10.88	1636495	8.97
	Bodies Corporate	-	-	-	-
	Sub-total	1636495	10.88	1636495	8.97
2	Foreign promoters	-	-	-	-
	Sub-total (A)	1636495	10.88	1636495	8.97
B	Non-promoters' holding				
1	Institutional investors	-	-	-	-
2	Non-institutional investors				
	Private corporate bodies	3485626	23.18	6685626	30.77
	Director and relatives	-	-	-	-
	Indian public	9711092	64.57	9711092	44.70
	Others [including Non-resident Indians (NRIs)]	206305	1.37	206305	0.95
	Sub-total (B)	13403023	89.12	16603023	91.03
	GRAND TOTAL (A+B)	15039518	100	18239518	100

XIII. Valuation and justification for the allotment proposed to be made for consideration other than cash:

Not applicable.

XIV. Relevant Date:

The relevant date for the purpose of determination of minimum price of Equity Shares to be issued is fixed as Monday, 08th December, 2025 being the date thirtieth day prior to the deemed date of passing of Special Resolution through Postal Ballot, in accordance with the SEBI ICDR Regulations.

XV. Certification from Company Secretary in Practice:

The Company has obtained the Certificate from Ms. Neelam Rathi, Practicing Company Secretary (M.No. 10993; CP No. 12454), certifying that the preferential issue is being made in accordance with the requirements of Chapter V of the SEBI ICDR Regulations.



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A copy of said Certificate has been hosted on the website of the Company, www.bhaktijewellery.com.

XVI. Lock in Period:

The Equity Shares to be allotted shall be subject to 'lock-in' as per chapter V of the SEBI ICDR Regulations.

Further, the entire pre-preferential allotment shareholding of the allottees, if any, shall be locked-in from the relevant date up to a period of 90 trading days from the date of trading approval.

XVII. The number of persons to whom allotment on preferential basis have already been made during the year, in terms of number of securities as well:

During the financial year, the Company has not made any allotment of equity shares on preferential basis.

XVIII. Listing:

The Company will make an application to BSE Limited at which the existing equity shares of the Company are listed, for listing of the Equity Shares allotted under this Preferential Issue. All the Equity Shares, once allotted, shall rank pari-passu with the existing equity shares of the Company in all respects, including dividend and voting rights.

XIX. Disclosures specified in Schedule VI, if the issuer or any of its promoters or directors is a wilful defaulter or fugitive economic offender or fraudulent borrower

The Company, its Promoters and its Directors have not been declared as wilful defaulters or a fraudulent borrower or fugitive economic offender as defined under SEBI ICDR Regulations.

Pursuant to Section 62(1)(c) of the Companies Act, 2013, further equity shares may be issued to persons other than the existing members of the Company as specified in Section 62(1)(a) of the Companies Act, 2013, provided that the members of the Company approve the issue of such equity shares by means of a special resolution.

In terms of Rule 14(2) of the Companies (Prospectus and Allotment of Securities) Rules, 2014, a company can make a private placement of its securities under the Companies Act, 2013 only after the approval of its shareholders by way of a special resolution has been obtained. Further in terms of Regulations 160 of SEBI ICDR Regulations, a special resolution needs to be passed by shareholders of a listed company prior to issue of specified securities on preferential basis.



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XX. Proposed List of Allottees

Sr. No.	Name of the Proposed Allottee	Present holding of Equity Shares	Category	Proposed No. of Equity Shares
1.	KRINA CREATION PRIVATE LIMITED	0	Non-Promoter	3200000

The approval of the members is being sought to enable the Board to issue and allot the equity shares on a preferential/ private placement basis, to the extent and in the manner as set out in the resolution and the explanatory statement.

None of the Directors and/or Key Managerial Personnel of the Company and/ or their relatives is deemed to be concerned or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any.

The Board accordingly recommends the resolution set forth at Item no. 7 for approval of the members as a Special Resolution.

XXI. Clause (f) of Regulation 163(1) of SEBI ICDR Regulation- **Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the proposed allottees:**

Name of the Proposed Allottee	Category	Permanent Account Number (PAN)	If allottee is not a natural person, identity of the natural person who are the ultimate beneficial owner of the shares proposed to be issued, if applicable
KRINA CREATION PRIVATE LIMITED	Non-Promoter	AAMCK2257L	NA There is no natural person who has ultimate beneficial ownership of Krina Creation Private Limited

XXII. Clause (fa) of Regulation 163(1) of SEBI ICDR Regulation- The percentage of post preferential issue capital that may be held by the allottee(s) and change in control, if any, in the issuer



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consequent to the preferential issue: **There shall be no change in the control or management of the Company pursuant to the aforesaid issue and allotment of the Equity Shares.**

Name of the Proposed Allottee	Permanent Account Number (PAN)	Pre-issue holding of the proposed allottee	No. of units to be allotted under present preferential issue	Post issue % of capital that allottee will hold
KRINA CREATION PRIVATE LIMITED	AAMCK 2257L	0	3200000	17.54

XXIII. Clause (g) of Regulation 163(1) of SEBI ICDR Regulation- Undertaking that the issuer shall re-compute the price of the specified securities in terms of the provision of these regulations where it is required to do so: **The Company shall re-compute the price of the relevant securities to be allotted under the preferential allotment in terms of the provisions of SEBI ICDR Regulations, if it is required to do so, including pursuant to Regulation 166 of the SEBI ICDR Regulations, if required.**

XXIV. Clause (h) of Regulation 163(1) of SEBI ICDR Regulation- Undertaking that if the amount payable on account of the re-computation of price is not paid within the time stipulated in these regulations, the specified securities shall continue to be locked-in till the time such amount is paid by the allottees: **If the amount payable on account of the re-computation of price is not paid within the time stipulated in SEBI ICDR Regulations, the relevant securities to be allotted under the preferential issue shall continue to be locked-in till the time such amount is paid.***

*Since the Company's Equity Shares are listed on recognized Stock Exchange for a period of more than 90 trading days prior to the Relevant Date, the Company is neither required to re-compute the price nor is required to submit an undertaking as specified under applicable provisions of SEBI ICDR Regulations.

XXV. Clause (j) of Regulation 163(1) of SEBI ICDR Regulation- **the current and proposed status of the allottee(s) post the preferential issues namely, promoter or non-promoter.**

Name of the Proposed Allottee	Current Status	Proposed Status
KRINA CREATION PRIVATE LIMITED	Non-Promoter	Non-Promoter



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XXVI. Transferability:

The subscription shares may be transferred subject to lock in requirements specified above and such other transfer restrictions as mutually agreed between company and Investor.

**By Order of the Board
For Bhakti Gems And Jewellery Limited**

Sd/

**Akshay Sevantilal Mehta
Managing Director
DIN No.: 02986761**

Registered Office:-

FF/02, 413/1 Kalp Bhakti House,
Nr Narayan Society, B/h Axis Bank
C G Road, Ahmedabad Ashram Road
P.O City Taluka Ahmedabad GJ 380009 IN

Place: Ahmedabad

Date: 05th December, 2025

SHAH KARIA & ASSOCIATES

Chartered Accountants

To,

Bhakti Gems and Jewellery Limited

FF/02, 413/1 Kalp Bhakti House,

Nr Narayan Society, B/h Axis Bank,

C G Road, Ahmedabad, Gujarat, 380006

Subject: Statutory Auditor Certificate of Compliance under Regulation 45(1) of SEBI (LODR) Regulations, 2015 – Change of Name

This is to certify that we have examined the relevant books, records, and other documents of Bhakti Gems and Jewellery Limited, a listed entity having CIN: L36910GJ2010PLC060064, in connection with the proposed change of the name of the company.

Based on our examination and representation provided to us, and on the basis of information and explanations provided to us by the management, we certify that the company complies with the provisions of Regulation 45(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as detailed below:

Regulation	Particulars	Opinion
45(1)(a)	A time period of at least one year has elapsed from the last name change.	The company has not changed its name since at least last one-year period.
45(1)(b)	At least fifty percent of the total revenue in the preceding one-year period has been accounted for by the new activity suggested by the new name.	The company has not changed its main activity in the preceding one-year period. Hence, the clause is not applicable. Further, at least fifty percent of the total revenue in the preceding one-year period has been already in accordance with the activity suggested by the new name.
45(1)(c)	The amount invested in the new activity/project is at least fifty percent of the assets of the listed entity.	The company has not changed its main activity nor invested in new activity/project. Hence, the clause is not applicable.

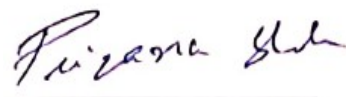
Accordingly, we confirm that the company is eligible to change its name as per the provisions of Regulation 45(1) of the SEBI LODR Regulations, 2015.

This certificate is being issued at the request of the company and they can include it in explanatory statement of the Notice of the General Meeting and for submission to the BSE Limited and other Regulatory in process for obtaining approval for the proposed name change.

For, SHAH KARIA & ASSOCIATES

Chartered Accountants

FRN: 131546W



Priyank Shah

Partner

Membership No.: 118627

UDIN: 25118627BMKTGS1598



Date: 05/12/2025

Place: Ahmedabad