



Bhakti
Gems & Jewellery Ltd.
MFG. OF : ANTIQUE GOLD JEWELLERY
CIN : L36910GJ2010PLC060064

Date: 13th November, 2025

To,
The General Manager-
Listing Corporate Relations Department
BSE Limited
PJ Towers, 25th floor,
Dalal Street, Mumbai - 400 001

Dear Sir,

Sub: Outcome of Board Meeting held on 13th November, 2025
Ref: Bhakti Gems and Jewellery Limited (Scrip Code – 540545)

Pursuant to Regulation 30 read with Part A of Schedule III of the SEBI Listing Regulations of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we wish to inform you that the Meeting of Board of Directors of the Company was held today i.e. on Thursday, November 13, 2025 at the Registered office of the Company.

The Board, along with other agenda items, considered and approved the following:

1. Financial Results for the Quarter and Half Year Ended September 30, 2025

- The Unaudited Standalone Financial Results for the quarter and Half Year ended September 30, 2025 were reviewed and approved by the Board.
- The Limited Review Report for the said period, as submitted by M/s. Shah Karia & Associates, Chartered Accountants, Statutory Auditors of the Company, was also considered and taken on record. These results have been duly reviewed by the Audit Committee.

A copy of the Unaudited Financial Results along with the Limited Review Report is enclosed herewith and is also available on the Company's website. In compliance with Regulation 47 of the SEBI Listing Regulations, necessary arrangements have been made for publication of the results along with a QR code in the newspaper.

2. An increase of Authorised Share Capital from Rs. 15,04,00,000/- (Rupees Fifteen Crore Four Lakhs Only) to Rs. 20,04,00,000 (Rupees Twenty Crore and Four Lakhs Only) and consequent alteration of Memorandum of Association subject to the approval of Members of the Company.
3. Change in name of the Company from "BHAKTI GEMS AND JEWELLERY LIMITED" to "GURU KRUPA GEMS AND JEWELLERY LIMITED" and consequential alteration to Memorandum of Association and Articles of Association of the Company subject to approval of Members of the Company and other requisite Authorities.

4. The proposal for raising of funds, type of securities to be issued (viz. equity shares, convertibles etc.), type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc. and the total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately) will be considered by the Board of directors in the next board meeting to be held on Monday, 17th November, 2025.
5. Notice of postal ballot altered and reapproved by considering the matters which required approval of members of the Company.
6. On recommendation of Nomination and Remuneration Committee, Appointed Mr. Manoharbai B. Chunara (DIN: 07280916) as an Additional Director (categorized Independent Director) of the company w.e.f. 13/11/2025.
7. On recommendation of Nomination and Remuneration Committee, Appointed Mr. Dhaval Deepak Shah as an Additional Director (categorized Executive Director) of the company w.e.f. 13/11/2025.

As per the SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, and the Company's Code of Conduct for Prevention of Insider Trading, the trading window has been closed with effect from October 1, 2025 and will remain closed until 48 hours after the declaration of the financial results.

The Board Meeting was commenced at 4.00 pm and concluded at 6.50 pm.

You are requested to take the above disclosure on record.

For, Bhakti Gems & Jewellery Limited,


Akshay S Mehta
Managing Director
DIN: 02986761





Bhakti
Gems & Jewellery Ltd.
MFG. OF : ANTIQUE GOLD JEWELLERY
CIN : L36910GJ2010PLC060064

Date: 13/11/2025

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

SCRIP CODE: 540545

Sub: Integrated Filing — Financials for the quarter and Half Year ended on 30 September, 2025.

Dear Sir,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024; read with NSE Circular Ref No: NSE/CML/2025/02 dated January 2, 2025; we are submitting herewith the Integrated Filing (Financial) - Unaudited Financial Results for the quarter and Half Year ended on 30 September, 2025.

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. — Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES — Not Applicable

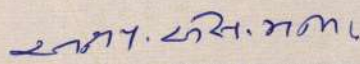
D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS — Attached in XBRL format.

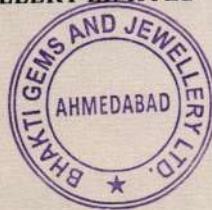
E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS — Not Applicable

Thanking you,

Yours faithfully,

FOR BHAKTI GEMS AND JEWELLERY LIMITED


AKSHAY SEVANTILAL MEHTA
MANAGING DIRECTOR
DIN: 02986761



SHAH KARIA & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To
The Board of Directors
Bhakti Gems and Jewellery Limited

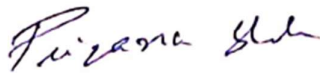
We have reviewed the accompanying statement of unaudited financial results of Bhakti Gems and Jewellery Limited (the "Company") for the quarter ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement 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, as amended (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.

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 Standards specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, SHAH KARIA & ASSOCIATES
Chartered Accountants
FRN: 131546W



Priyank Shah
Partner
Membership No.: 118627



Date: November 13, 2025
Place: Ahmedabad
UDIN: 25118627BMKTGB9690

Bhakti Gems and Jewellery Limited

CIN:-L36910GJ2010PLC060064

209, Shree Balaji Paragon, Near Circle - P, C.G Road, B/S Rock Regency Hotel, Opposite Axis Bank, Ahmedabad, Gujarat, 380009

STATEMENT OF ASSET & LIABILITIES AS ON 30th SEPTEMBER, 2025

Particulars	Half Year Ended	Year Ended
	30.09.2025	31.03.2025
	Unaudited (in lakh)	Audited (in lakh)
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	103.89	103.82
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
Non-Current Financial Assets		
(a) Non-Current Investments		
(b) Trade Receivables, Non-Current		
(c) Loans, Non-Current		
(d) Other Non-Current Financial Assets		
Deffered tax assets (net)	103.89	103.82
Total Non Current Assets		
(2) Current Assets	1,290.30	1477.75
Inventories		
Current Financial Assets		
(a) Current investments		910.63
(b) Trade receivables	778.35	
(c) Cash and cash equivalents	3.38	4.71
(d) Bank Balance other than Cash and cash equivalents		
(e) Loans, Current		
(f) Other Current Financial Assets		
Total Current Financial Assets		
Current Tax Assets (net)	495.09	113.72
Other Current Assets	2567.12	2,506.81
Total Current Assets		
Total Assets	2671.01	2,610.63
EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	1503.95	1503.95
Other Equity	941.30	915.33
Total Equity	2445.25	2419.28
(2) Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
(a) Borrowings , non current		
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
Total Non-Current Financial Liabilities		
Provision, non current	3.28	3.28
Deffered tax liabilities (net)		
Other non current liabilities	3.28	3.28
Total Non-Current Liabilities		
Current Liabilities		
Current Financial Liabilities		
(a) Borrowings , current	80.67	124.23
(b) Trade Payables , current		
(i) Total Outstanding dues of Micro Small & Medium Enterprises		
(ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises	108.31	24.99
(c) Other current financial liabilities		
Total Current Financial Liabilities	188.98	149.22
Other Current liabilities	5.51	5.67
Provision, current	27.99	33.18
Current tax liabilities (net)		
Total Current Liabilities	222.48	188.07
Total Liabilities	225.76	191.35
Total Equity and Liabilities	2671.01	2,610.63

By order of the Board of Directors
For , Bhakti Gems and Jewellery Limited

Akshay S. Mehta
(Managing Director)
DIN: 02986761

Meet Prafulchandra Mehta
(Whole Time Director)
DIN : 07542183



Date: 13.11.2025
Place: Ahmedabad

Bhakti Gems and Jewellery Limited

CIN:-L36910GJ2010PLC060064

209, Shree Balaji Paragon, Near Circle - P, C. G Road, B/S Rock Regency Hotel, Opposite Axis Bank, Ahmedabad, Gujarat, 380009

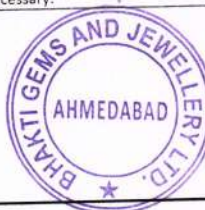
STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2025

in Lakhs

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from operations	408.01	938.69	2466.75	1346.70	3199.62	11298.13
II	Other Income	0.00	0.08	0.00	0.08	0.98	10.09
III	Total Income (I + II)	408.01	938.77	2466.75	1346.78	3200.60	11308.22
IV	Expenses:						
	Cost of materials consumed	-	-	-	-	-	-
	Purchase of Stock-in-Trade	273.06	803.87	1,732.85	1076.93	2680.58	11,360.49
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	97.47	94.14	657.29	191.61	397.48	(312.95)
	Employee Benefit Expense	18.89	18.58	18.72	37.47	34.33	75.22
	Financial Costs	1.02	2.57	8.50	3.59	10.57	19.70
	Depreciation and Amortization Expense	0.00	0.00	3.90	0.00	3.90	7.15
	Other Expenses	3.37	7.84	19.85	11.21	38.89	68.13
	Total Expense	393.81	927.00	2441.11	1320.81	3165.75	11217.74
V	Profit before exceptional items and tax (III - IV)	14.20	11.77	25.64	25.97	34.85	90.48
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V - VI)	14.20	11.77	25.64	25.97	34.85	90.48
VIII	Tax expense:						
	(1) Current tax	3.50	1.50	6.00	5.00	8.00	22.00
	(2) Deferred tax	-	-	-	-	-	0.61
IX	Profit(Loss) from the period from continuing operations (VII - VIII)	10.70	10.27	19.64	20.97	26.85	67.87
X	Profit(Loss) from the period from discontinuing operations before tax	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit(Loss) from Discontinuing operations	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX + XII)	10.70	10.27	19.64	20.97	26.85	67.87
XIV	Other comprehensive income net of tax	-	-	-	-	-	-
XV	Total Comprehensive Income for the year	10.70	10.27	19.64	20.97	26.85	67.87
XVI	Details of Equity Share Capital						
	Paid-up Equity share capital (at par Value of Rs. 10 each)	1,503.95	1,503.95	1,503.95	1,503.95	1,503.95	1,503.95
XVII	Earning per share:						
	Earning per equity share for continuing operations						
	(1) Basic earnings (loss) per share from continuing operations	0.07	0.07	0.13	0.14	0.18	0.45
	(2) Diluted earnings (loss) per share from continuing operations	0.07	0.07	0.13	0.14	0.18	0.45
	Earning per equity share for discontinued operations						
	(1) Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	(2) Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Earning per equity share						
	(1) Basic earnings(loss) per share from continuing and discontinued operations	0.07	0.07	0.13	0.14	0.18	0.45
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.07	0.07	0.13	0.14	0.18	0.45

Notes:

- The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 13-11-2025
- The Company's business activity fall within a single primary business segment.
- Previous year's figures are re-grouped, re-classified wherever necessary.



By order of the Board of Directors
For, Bhakti Gems and Jewellery Limited

Akshay S. Mehta
(Managing Director)
DIN: 02986761

Meet Prafulchandra Mehta
(Whole Time Director)
DIN: 07542183

Date: 13.11.2025
Place: Ahmedabad

Bhakti Gems and Jewellery Limited

CIN:-L36910GJ2010PLC060064

209, Shree Balaji Paragon, Near Circle - P, C.G Road, B/S Rock Regency Hotel, Opposite Axis Bank, Ahmedabad, Gujarat, 380009

CASH FLOW STATEMENT OF HALF YEAR ENDED ON 30TH SEPTEMBER, 2025

(Rs. In Lacs)

PARTICULARS	Half Year ended 30.09.2025	Half Year ended 30.09.2024
A. Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items	25.97	34.85
Add : Non Cash & Non Operating Expenses	0.00	3.90
Depreciation	3.59	10.57
Interest Expenses	-0.08	-0.98
Other Income	29.48	48.34
Operating Profit before Working Capital Changes		
Adjustment for;		
(Increase) / Decrease in Inventory	187.45	397.49
(Increase) / Decrease in Trade Receivable	132.28	-1136.07
Increase/(Decrease) in Trade Payables	83.32	39.40
(Increase)/ Decrease in Loans & Advances	0.00	0.00
(Increase) / Decrease in other Current Assets	-381.37	-100.89
Increase / (Decrease) in Current Liabilities	-0.16	6.87
Increase / (Decrease) in Short Term Borrowings	-43.56	88.68
Increase / (Decrease) in Short Term Provisions	-0.19	-3.49
(Increase) / Decrease in Current Investment	7.25	-659.67
Cash Generated from Operation	5.00	8.00
Taxes Paid	2.25	-667.67
Net Cash Flow from Operating Activities		
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	-0.07	0.00
(Increase) / Decrease in Investments & Accured Interest		
(Increase) / Decrease in other Non current Investments	0.08	0.98
Other Income	0.01	0.98
Net Cash Flow from Investing Activities		
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares	0.00	0.00
Proceeds from Securities Premium		
Increase / (Decrease) in Short term Borrowings		
Increase / (Decrease) in Long term Borrowings	-3.59	-10.57
Finance Cost	0.00	0.00
Adjustment of earlier in Retained Earning	-3.59	-10.57
Net Cash Flow from Financing Activities		
Net Increase / (Decrease) in Cash & Cash Equivalents	-1.33	-677.26
Opening Balance of Cash & Cash Equivalents	4.71	683.84
Closing Balance of Cash & Cash Equivalents	3.38	6.58
Net Increase / (Decrease) in Cash & Cash Equivalents	-1.33	-677.26



By order of the Board of Directors
For , Bhakti Gems and Jewellery Limited

Akshay S. Mehta
(Managing Director)

DIN: 02986761

Meet Prafulchandra Mehta
(Whole Time Director)

DIN : 07542183

Date: 13.11.2025
Place: Ahmedabad



Bhakti

Gems & Jewellery Ltd.

MFG. OF : ANTIQUE GOLD JEWELLERY

CIN : L36910GJ2010PLC060064

Date: 13.11.2025

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

Sub: Intimation of material events pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Bhakti Gems and Jewellery Limited (Scrip Code – 540545)

Dear Sir/Madam,

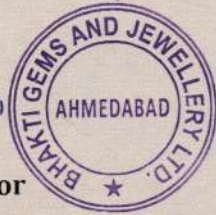
This is with reference to the above captioned subject and as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that -

1. Appointed Mr. Manoharbhair B. Chunara (DIN: 07280916) as an Additional Director (categorized Independent Director) of the company w.e.f. 13/11/2025.
2. Appointed Mr. Dhaval Deepak Shah as an Additional Director (categorized Executive Director) of the company w.e.f. 13/11/2025.

The details as required under PARA-A of Schedule III of SEBI Listing Regulations Read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are given in "Annexure -A and B" attached to this letter.

For Bhakti Gems & Jewellery Limited,


Akshay S Mehta
Managing Director
DIN: 02986761



Annexure A

Appointment of Mr. Manoharbhai B. Chunara (DIN: 07280916)

Reason for change viz. appointment, re-appointment , resignation , removal , death or otherwise;	Appointment
Date of appointment / re-appointment / cessation (as applicable) & term of appointment / re-appointment ;	13/11/2025
Term of appointment	Mr. Manoharbhai B. Chunara (DIN: 07280916) be and is hereby appointed as an Additional Director (categorized Independent Director) of the Company w.e.f. 13 th November, 2025 subject to approval by the shareholders.
Brief profile (in case of appointment);	Mr. Manoharbhai B. Chunara serves as an Independent Director of the Company, bringing valuable expertise in corporate governance and regulatory compliance. A Commerce graduate and a practicing 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.
Disclosure of relationships between directors (in case of appointment of a director).	NO
Directorships, indicating the category of directorship and membership of board committees.	<ol style="list-style-type: none"> 1. Independent Director of DARSHAN ORNA LIMITED (CIN: L36910GJ2011PLC063745) 2. Independent Director of VEERAM SECURITIES LIMITED (CIN: L46498GJ2011PLC064964)

Annexure B

Appointment of Mr. Dhaval Deepak Shah

Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment
Date of appointment / re-appointment / cessation (as applicable) & term of appointment / re-appointment;	13/11/2025
Term of appointment	Mr. Dhaval Deepak Shah be and is hereby appointed as an Additional Director (categorized Executive Director) of the Company w.e.f. 13 th November, 2025 subject to approval by the shareholders.
Brief profile (in case of appointment);	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."
Disclosure of relationships between directors (in case of appointment of a director).	NO
Directorships, indicating the category of directorship and membership of board committees.	Not Applicable