



**Bhakti**  
Gems & Jewellery Ltd.

MFG. OF : ANTIQUE GOLD JEWELLERY  
CIN : L36910GJ2010PLC060064

Date: 09/08/2024

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

SCRIP CODE: 540545

SUB: OUTCOME OF BOARD MEETING

SUB: SUBMISSION OF UNAUDITED FINANCIAL RESULTS FOR THE ENDED ON 30<sup>TH</sup> JUNE, 2024  
PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE  
REQUIREMENTS) REGULATION, 2015

Dear Sir,

Pursuant to Regulation 30 and any other Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the meeting of the Board of Directors of the Company was held today on Friday, 9<sup>th</sup> August, 2024 to consider and approve the unaudited financial results of the Company for the Quarter ended on 30<sup>th</sup> June, 2024.

We hereby enclose the following:

1. Limited Review report for the Quarter ended on 30<sup>th</sup> June, 2024.
2. Unaudited Financial Results (Standalone) for the Quarter ended on 30<sup>th</sup> June, 2024.

The Board Meeting Commenced at 4.00 P.M. and Concluded at 5:40 P.M.

Please take the information on record.

Thanking you,

Yours faithfully,

FOR BHAKTI GEMS AND JEWELLERY LIMITED

*AKSHAY SEVANTILAL MEHTA*

AKSHAY SEVANTILAL MEHTA  
MANAGING DIRECTOR  
DIN: 02986761



# **ANIKET GOYAL & ASSOCIATES**

## **Chartered Accountants**

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### **LIMITED REVIEW REPORT**

**Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results and year to date results of BHAKTI GEMS & JEWELLERY LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF,  
BHAKTI GEMS & JEWELLERY LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **BHAKTI GEMS & JEWELLERY LIMITED** ("the Company") for the quarter ended on **June 30, 2024** ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement is the responsibility of Company's management and has been approved by the company's board of directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian accounting standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with regulation 33 of listing regulation. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the company's personnel 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 the standards on auditing specified under Sec 143(10) of the Companies Act 2013 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. We have not performed an audit and accordingly, we do not express an audit opinion.

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**Regd.Address: A-402, "Aaryabhumi", Jodhpur Crossroads, Opp. M.G Party Plot, Satellite, Ahmedabad -380015, Mob. No.- +918003182550**  
**E-mail ID – [aniketandgoyal7@gmail.com](mailto:aniketandgoyal7@gmail.com)**



# ANIKET GOYAL & ASSOCIATES

## Chartered Accountants

4. Based on our review conducted as stated in para-3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 SEBI circular dated July 5, 2016 in this regards including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Aniket Goyal & Associates  
Chartered Accountants



CA Aniket Goyal  
Proprietor

FRN:022331C

Mem. No.423707

UDIN: 24423707BKEZLV4280

Date: 09/08/2024  
Place: Ahmedabad

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**E-mail ID – [aniketandgoyal7@gmail.com](mailto:aniketandgoyal7@gmail.com)**

## 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 JUNE, 2024

In Lakhs

Sr. No	Particulars	Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
	<b>Income:</b>				
I	Revenue from operations	732.87	3076.89	1617.13	10399.25
II	Other Income	0.92	1.60	0.00	2.24
III	<b>Total Income (I + II)</b>	<b>733.79</b>	<b>3078.49</b>	<b>1617.13</b>	<b>10401.50</b>
	<b>Expenses:</b>				
IV	Cost of materials consumed	-	-	-	-
	Purchase of Stock-in-Trade	947.73	3311.81	2043.69	10,407.39
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(259.81)	(326.56)	(488.14)	(315.85)
	Employee Benefit Expense	15.61	16.28	14.25	57.88
	Financial Costs	2.07	16.15	4.54	52.48
	Depreciation and Amortization Expense	0.00	2.75	1.69	7.81
	Other Expenses	19.04	24.91	21.46	87.47
	<b>Total Expense</b>	<b>724.64</b>	<b>3045.34</b>	<b>1597.49</b>	<b>10297.18</b>
V	<b>Profit before exceptional items and tax (III - IV)</b>	<b>9.15</b>	<b>33.15</b>	<b>19.64</b>	<b>104.32</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit before tax (V - VI)</b>	<b>9.15</b>	<b>33.15</b>	<b>19.64</b>	<b>104.32</b>
VIII	<b>Tax expense:</b>				
	(1) Current tax	2.00	12.00	5.00	26.00
	(2) Deferred tax	-	0.00	-	0.63
IX	<b>Profit(Loss) from the period from continuing operations (VII - VIII)</b>	<b>7.15</b>	<b>21.15</b>	<b>14.64</b>	<b>77.69</b>
X	Profit(Loss) from the period from discontinuing operations before tax	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-
XII	Profit(Loss) from Discontinuing operations	-	-	-	-
XIII	<b>Profit/(Loss) for the period (IX + XII)</b>	<b>7.15</b>	<b>21.15</b>	<b>14.64</b>	<b>77.69</b>
XIV	Other comprehensive income net of tax	-	-	-	-
XV	<b>Total Comprehensive Income for the year</b>	<b>7.15</b>	<b>21.15</b>	<b>14.64</b>	<b>77.69</b>
XVI	<b>Details of Equity Share Capital</b>				
	Paid-up Equity share capital (at par Value of Rs.10 each)	1503.95	1503.95	1503.95	1,503.95
XVII	<b>Earning per share:</b>				
	<b>Earning per equity share for continuing operations</b>				
	(1) Basic earnings (loss) per share from continuing operations	0.05	0.14	0.10	0.52
	(2) Diluted earnings (loss) per share from continuing operations	0.05	0.14	0.10	0.52
	<b>Earning per equity share for discontinued operations</b>				
	(1) Basic earnings (loss) per share from discontinued operations	-	-	-	-
	(2) Diluted earnings (loss) per share from discontinued operations	-	-	-	-
	<b>Earning per equity share</b>				
	(1) Basic earnings(loss) per share from continuing and discontinued operations	0.05	0.14	0.10	0.52
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.05	0.14	0.10	0.52

**Notes:**

- 1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 9th August, 2024
- 2) The Company's business activity fall within a single primary business segment.
- 3). Previous year's figures are re-grouped, re-classified wherever necessary.



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

24/8/24, 22/8/24

Akshay S. Mehta  
(Managing Director )  
DIN : 02986761

Meet Pratulchandra Mehta  
(Whole Time Director)  
DIN : 07542183

Date: 09-08-2024  
Place: Ahmedabad