

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: 07/02/2025

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

BSE SCRIP CODE: 540545

Dear Sir/Madam,

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

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

The un-audited Financial Results for the 3rd quarter ended 31st December, 2024 are approved by the Board of Directors of the Company at its Meeting held on **Friday, 07th February, 2025 at 03:30 pm (concluded at 04:45 pm)** at the registered office of the Company.

We request you to kindly take the above on record.

Yours Faithfully,

FOR BHAKTI GEMS AND JEWELLERY LIMITED

27/2/25. 21/1/1. 1/1/1.

**AKSHAY SEVANTILAL MEHTA
MANAGING DIRECTOR
DIN: 02986761**



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Integrated Filing (Financial) for the quarter and the nine months ended 31st December 2024

Financial Results	Enclosed as Annexure
Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc	Not Applicable
Format for disclosing outstanding default on loans and debt securities	Not Applicable
Format for disclosure of related party transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter)	Not Applicable
Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)	Not Applicable

FOR BHAKTI GEMS AND JEWELLERY LIMITED

27/12/24, 27/12/24, 1/1/25

AKSHAY SEVANTILAL MEHTA
MANAGING DIRECTOR
DIN: 02986761



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 31ST DECEMBER, 2024

in Lakhs

Sr. No	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from operations	4083.81	2466.75	3063.19	7283.43	7322.36	10399.25
II	Other Income	0.00	0.00	0.00	0.98	0.65	2.24
III	Total Income (I +II)	4083.81	2466.75	3063.19	7284.41	7323.01	10401.50
	Expenses:						
	Cost of materials consumed	-	-	-	-	-	-
	Purchase of Stock-in-Trade	4535.97	1732.85	2308.98	7,216.55	7,095.58	10,407.39
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-516.20	657.29	677.75	(118.72)	10.71	(315.85)
	Employee Benefit Expense	18.38	18.72	13.25	52.71	41.60	57.88
	Financial Costs	3.95	8.50	19.37	14.52	36.33	52.48
	Depreciation and Amortization Expense	1.96	3.90	3.37	5.86	5.06	7.81
	Other Expenses	26.34	19.85	17.68	65.23	62.56	87.47
	Total Expense	4070.40	2441.11	3040.40	7236.15	7251.84	10297.18
V	Profit before exceptional items and tax (III - IV)	13.41	25.64	22.79	48.26	71.17	104.32
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V- VI)	13.41	25.64	22.79	48.26	71.17	104.32
	Tax expense:						
	(1) Current tax	2.00	6.00	12.00	10.00	23.00	26.00
	(2) Deferred tax	-	-	-	-	-	0.63
IX	Profit(Loss) from the period from continuing operations (VII - VIII)	11.41	19.64	10.79	38.26	48.17	77.69
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)	11.41	19.64	10.79	38.26	48.17	77.69
XIV	Other comprehensive income net of tax	-	-	-	-	-	-
XV	Total Comprehensive Income for the year	11.41	19.64	10.79	38.26	48.17	77.69
	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
	Earning per share:						
	Earning per equity share for continuing operations						
	(1) Basic earnings (loss) per share from continuing operations	0.08	0.13	0.07	0.25	0.32	0.52
	(2) Diluted earnings (loss) per share from continuing operations	0.08	0.13	0.07	0.25	0.32	0.52
	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	0.08	0.13	0.07	0.25	0.32	0.52
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.08	0.13	0.07	0.25	0.32	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 07-02-2025
- 2) The Company's business activity fall with in a singal primary business segment.
- 3) Previous year's figures are re-grouped, re-classified wher ever necessary.



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

(Signature)

Akshay S. Mehta
(Managing Director)
DIN: 02986761

(Signature)
Meet Pratulchandra Mehta
(Whole Time Director)
DIN : 07542183

Date: 07-02-2025
Place: Ahmedabad



AKGVG & ASSOCIATES

CHARTERED ACCOUNTANTS

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

To
The Board of Directors
BHAKTI GEMS AND JEWELLERY LTD
Ahmedabad

1. We have reviewed the accompanying statement of unaudited financial results of **BHAKTI GEMS AND JEWELLERY LTD** (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (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").
2. 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.
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. 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.
4. Based on our review conducted as 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Results of Previous Quarters ended September 30, 2024 and year to date September 30, 2024 were reviewed by previous auditor and we have been appointed due to casual vacancy caused by the resignation.

For AKGVG & Associates
Chartered Accountants

ICAI Firm Registration No.: 018598N

UDIN: 25118627BMLCTBB7388

Priyank Shah
Partner

Membership No.: 118627



Place: Ahmedabad

Date: February 7, 2025