BHAKTI GEMS AND JEWELLERY LIMITED

CIN: L36910GJ2010PLC060064

Registered Office: FF/02, 413/1 Kalp Bhakti House, Nr Narayan Society, B/h Axis Bank, C

G Road, Ashram Road, Ahmedabad-380009

Website: www.bhaktijewellery.com

E-mail: compliancebhakti@gmail.com Contact: 079-26421701

Date: November 24, 2023

To

The Corporate Relations Department BSE LIMITED PJ Towers, 25th floor, Dalal Street, Mumbai -400 001

Sub.: Submission of Un-Audited Financial Results for the Quarter and half Year ended on 30th September, 2023 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Ref: Bhakti Gems and Jewellery Limited (540545)

Dear Sir / Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that due to inadvertant error the unsigned Unaudited Finacial Results of the Company were Uploaded with BSE for the Quarter and Half Year Ended September, 2023, the signed Unaudited Financial Results are uploaded herewith.

Kindly acknowledge and take the same on your records.

Thanking you,

For, Bhakti Gems and Jewellery Limited

Mehta
Akshaykumar
Sevantilal

Akshay Sevantilal Mehta Managing Director DIN: 02986761

BHAGAT & CO. CHARTERED ACCOUNTANTS

To

The Board of Directors

BHAKTI GEMS AND JEWELLERYLIMITED

FF/02, 413/1 Kalp Bhakti House, Nr. Narayan Society,

B/h Axis Bank, C G Road, Ahmedabad-380006

Sub.: Limited Review Report

Ref.:Unaudited Financial Results for the quarter and half year ended on 30.09.2023

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **BHAKTI GEMSAND JEWELLERY LIMITED**("the Company") for the quarter and half year ended on September 30, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.

For, BHAGAT & CO. Chartered Accountants

Firm Registration No.: 127250W

Shankar Prasad Bhagat

Partner

Membership No.: 052725

UDIN:23052725BGWWHU8718

Place: Ahmedabad Date: 04-11-2023

Bhakti Gems and Jewellery Limited

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

STATEMENT OF ASSET & LIABLITIES AS ON 30th SEPTEMBER, 2023

Name	STATEMENT OF ASSET & LIABLITIES AS ON 30th SE			
ASSETS (1) Non-Current Assets (1) Property, Piant And Equipment (1) Property, Piant And Equipment (1) Intangible assets under development Non-Current Financial Assets (1) Intangible assets under development Non-Current Financial Assets (2) Non-Current Financial Assets (3) Non-Current Financial Assets (3) Non-Current Financial Assets (4) Other Non-Current Financial Assets (5) Under Receivables, Non-Current (6) Other Non-Current Financial Assets (6) Other Non-Current Financial Assets (7) Other Security S	Particulars	Half Year Ended		
ASSETS (I) Property, Plant And Equipment (II) Intargible Assets (III) Intargible Assets (IV) Intargible Assets (IV) Intargible Assets (IV) Intargible Assets (IV) Intargible Assets Intargible Assets Intargible Assets (IV) Intargible Assets Intargible Assets (IV) Intargible Assets Intargible Assets (IV) Intargible Assets Interpretate Intargible Assets (IV) Intargible Assets Interpretate I				
(1) Non-Current Assets 109.30 107.97		Unaudited (in lakh)	Audited (in lakh)	
10 Property, Plant And Equipment 109.30 107.97				
(iii) Capital Work in Progress				
(iii) Capital Work in Progress (iv) Intangible assets under development Non-Current Investments (iii) Capital Work in Progress (iv) Intangible assets under development Non-Current Investments (iii) Trade Receivables, Non-Current (iii) Cloans, Current (iiii) Cloans, Current (iii) Cloans, Current (iii		109.30	107.97	
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Non-Current Financial Assets				
(a) Non-Current Investments (b) Trade Receivables, Non-Current (c) Other Non-Current (d)				
(b) Trade Receivables, Non-Current (c) Loans, Non-Current (c) Loans, Non-Current (d) Other Non-Current financial Assets Deffered tax assets (net)	Non-Current Financial Assets			
(b) Trade Receivables, Non-Current (c) Loans, Non-Current (c) Loans, Non-Current (d) Other Non-Current financial Assets Deffered tax assets (net)	(a) Non-Current Investments			
(c) Loans, Non-Current (d) Other Non-Current Financial Assets (de) Total Non-Current Financial Assets (net) 109.30 107.97 (2) Current Assets (net) 109.30 107.97 (2) Current Assets 109.30 107.97 (2) Current Assets 11,427.65 848.95 (2) Current Financial Assets (net) 1,427.65 848.95 (2) Current Financial Assets (net) 1,484.08 1,570.79 (2) Carsh and cash equivalents (net) 1,484.08 1,570.79 (2) Cash and cash equivalents (net) 1				
(d) Other Non-Current Financial Assets				
Deffered tax assets (net)				
Total Non Current Assets 109.30 107.97				
(2) Current Assets		109.30	107.97	
Inventories				
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(a) Current investments (b) Trade receivables (c) Cash and cash equivalents (c) Cash and cash equivalents (e) Loans, Current (f) Other Current Financial Assets Total Current Financial Assets Current Tax Assets (net) Cher Current Assets Total Liabilities Total Current Financial Liabilities Total Current Liabilities Total Current Financial Liabilities Total Current Financial Liabilities Total Current Financial Liabilities Total Current Financial Liabilities Total Current		2) 127 103	3.0.55	
(b) Trade receivables				
(c) Cash and cash equivalents		1 /8/ 08	1 570 79	
(d) Bank Balance other than Cash and cash equivalents (e) Loans, Current (f) Other Current Financial Assets Current Tax Assets (net) Other Current Assets Total Equity Equity Share Capital Total Equity Total			•	
(e) Loans, Current (f) Other Current Financial Assets Current Tax Assets (net) Other Current Assets Current Tax Assets (net) Other Current Assets 188.60 96.36 Total Current Assets 3102.53 2,519.00 96.36 Total Current Assets 3102.53 2,519.00 96.36 Total Current Assets 3102.53 2,519.00 96.36 Total Current Assets 311.83 2,625.97 EQUITY AND LIABILITIES (1) Equity (1) Equity (2) Liabilities (2) Liabilities (2) Liabilities (3) Borrowings , non current (4) Other non current financial Liabilities (5) Total Payables, non current (6) Other non current financial Liabilities (7) Total Non-Current Liabilities (8) Frovision, non current (9) Trada Payables, non current (10) Trada Payables, non current (10) Total Non-Current Liabilities (10) Total Non-Current Liabilities (11) Equity (12) Liabilities (13) Liabilities (14) Liabilities (15) Liabilities (16) Liabilities (17) Liabilities (18) Liabilities (19) Total Non-Current Liabilities (19) Total Non-Current Liabilities (2) Liabilities (3) Borrowings , current (4) Total Non-Current Liabilities (5) Liabilities (6) Liabilities (7) Liabilities (8) Liabilities (9) Liabilities (10) Total Outstanding dues of Micro Small & Medium Enterprises (10) Total Outstanding dues of Micro Small & Medium Enterprises (11) Total Outstanding dues of Micro Small & Medium Enterprises (11) Total Outstanding dues of Micro Small & Medium Enterprises (13) Total Current Liabilities (14) Liabilities (15) Liabilities (16) Other Current Liabilities (17) Liabilities (18) Liabilities (19) Liabilities (19) Liabilities (10) Liabilities (10) Liabilities (11) Liabilities (12) Liabilities (13) Liabilities (14) Liabilities (15) Liabilities (15) Liabilities (16) Liabilities (17) Liabilities (18) Liabilities (18) Liabilities (19) Liabilities (10) Liabi		2.20	2.30	
(f) Other Current Financial Assets Total Current Financial Assets Other Current Assets (net) Other Current Assets 188.60 96.36 Total Current Assets 1302.53 2,519.00 EQUITY AND LIABILITIES (1) Equity Equity Share Capital 1503.95 1002.63 Total Equity 717.23 669.50 Total Equity 2221.18 1672.13 (2) Liabilities Non-Current Liabilities Non-Current Liabilities (3) Borrowings , non current (b) Trade Payables , non current (c) Other non current financial liabilities Total Non-Current Liabilities Total Non-Current Liabilities Total Non-Current Liabilities (c) Other non current liabilities Total Non-Current Liabilities (d) Expression of the Company of the Comp				
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Total Assets 3211.83 2,626.97				
Equity AND LIABILITIES				
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Equity Share Capital 1503.95 1002.63 1				
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(a) Borrowings , current 792.03 881.49 (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 (iii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Total Current Financial Liabilities 947.00 914.46 Other Current liabilities 2.56 6.06 Provision, current 39.05 32.28 Current tax liabilities (net) Total Current Liabilities 988.61 952.80 Total Liabilities 990.65 954.84 Total Equity and Liabilities 3211.83 2,626.97				
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(ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises (c) Other current financial liabilities Total Current Financial Liabilities 947.00 914.46 Other Current liabilities 2.56 6.06 Provision, current 39.05 32.28 Current tax liabilities (net) Total Current Liabilities 988.61 952.80 Total Liabilities 990.65 954.84 Total Equity and Liabilities 3211.83 2,626.97				
(c) Other current financial liabilities 947.00 914.46 Total Current Financial Liabilities 947.00 914.46 Other Current liabilities 2.56 6.06 Provision, current 39.05 32.28 Current tax liabilities (net) 988.61 952.80 Total Current Liabilities 990.65 954.84 Total Equity and Liabilities 3211.83 2,626.97	(i) Total Outstanding dues of Micro Small & Medium Enterprises			
(c) Other current financial liabilities 947.00 914.46 Total Current Financial Liabilities 947.00 914.46 Other Current liabilities 2.56 6.06 Provision, current 39.05 32.28 Current tax liabilities (net) 988.61 952.80 Total Current Liabilities 990.65 954.84 Total Equity and Liabilities 3211.83 2,626.97	(ii) Total Outstanding dues of creditors other than Missa Small 9 Madium Fatananian	454.07	22.07	
Total Current Financial Liabilities 947.00 914.46 Other Current liabilities 2.56 6.06 Provision, current 39.05 32.28 Current tax liabilities (net) 70tal Current Liabilities 988.61 952.80 Total Liabilities 990.65 954.84 Total Equity and Liabilities 3211.83 2,626.97		154.97	32.97	
Other Current liabilities 2.56 6.06 Provision, current 39.05 32.28 Current tax liabilities (net)		047.00	044.40	
Provision, current 39.05 32.28 Current tax liabilities (net) 988.61 952.80 Total Current Liabilities 990.65 954.84 Total Liabilities 3211.83 2,626.97				
Current tax liabilities (net) 988.61 952.80 Total Current Liabilities 990.65 954.84 Total Liabilities 3211.83 2,626.97				
Total Current Liabilities 988.61 952.80 Total Liabilities 990.65 954.84 Total Equity and Liabilities 3211.83 2,626.97	·	39.05	32.28	
Total Liabilities 990.65 954.84 Total Equity and Liabilities 3211.83 2,626.97		000 51	050.00	
Total Equity and Liabilities 3211.83 2,626.97				
	By order of the Board of Directors	3211.83	2,626.97	

By order of the Board of Directors

For , Bhakti Gems and Jewellery Limited

20812. 2021. 1MI.

Akshay S. Mehta Managing Director DIN: 02986761



Date: 06.11.2023 Place: Ahmedabad

Bhakti Gems and Jewellery Limited

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, 2023

in Lakhs

No								` in Lakhs
No. Particulars 2009-2023 30.06-2023 30.09-2023 30.09-2023 30.09-2023 30.09-2022 31.03.2023 31.03.2023			Quarter Ended Half Year Ended v			Year Ended		
Mode:	Sr.	Particulars						
Necessite from operations	No	i ai ticulai s						
1 Revenue from operations 2642.04 1617.13 2317.02 4259.17 3987.20 10191.22 1			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1		Income:						
11	ı	Revenue from operations	2642.04	1617.13	2317.02	4259.17	3987.20	10291.22
V Secretary	II	Other Income	0.00	0.00	0.00	0.00	0.00	0.02
Cost of materials consumed	Ш	Total Income (I +II)	2642.04	1617.13	2317.02	4259.17	3987.20	10291.24
Cost of materials consumed	IV							
Purchase of Stock-In-Trade	-		_	_			_	
Changes in inventories of finished goods, work-in-progress and stock in-Trige 1-178.90 488.14 399.68 667.04 59.08 688.23 20.03 51.88 Financial Cots 12.42 4.54 12.62 16.96 20.04 88.14 20.05 10.04 28.35 20.03 51.88 Financial Cots 12.42 4.54 12.62 16.96 20.04 88.14 20.05 6.75 6.			27/12 91		2 638 32	4786 60		9 224 42
and stock in Trade			2742.31	2043.03	2,030.32	4700.00	3,300.20	3,224.42
Employee Benefit Exponses			-178.90	- 488.14	- 399.68	- 667.04	- 59.08	668.23
Standard Costs 12.42 4.54 12.62 16.96 20.04 8.5.14					10.42	28.35		51.88
Depreciation and Amortivation Expense 0.00 1.69 1.59 0.55 6.75								
Defer Expenses 23.4								
Total Expense 2613.05 1597.49 222.25 421.144 3942.52 10185.98 V		·						
V								
VI Seceptional Items		·						
	V	Profit before exceptional items and tax (III - IV)	28.09	19.64	24.49	47.73	44.68	105.26
VIII Tax expense:	VI	Exceptional Items	-	-	-		-	-
VIII Tax expense:								
(1) Current tax	VII	Profit before tax (V- VI)	28.09	19.64	24.49	47.73	44.68	105.26
(1) Current tax								
(2) Deferred tax	VIII	Tax expense:						
(2) Deferred tax		(1) Current tax	6.00	5.00	6.00	11.00	11.00	25.00
No. Profit(Loss) from the period from continuing operations VII VIII Profit(Loss) from the period from dicontinuing operations VII VIII Profit(Loss) from the period from dicontinuing operations VIII VIII Profit(Loss) from the period from dicontinuing operations VIII Profit(Loss) from Discontinuing operations VIII Profit(Loss) for the period (IX + XIII) VIII								
X		(2) Serence tax						0.00
X		Profit(Loss) from the perid from continuing operations (VII -						
Profit(Loss) from the period from dicontinuing operations X before tax XI Tax expense of discontinuing operations	ΙX		22.09	14.64	18.49	36.73	33.68	79.63
X before tax								
X before tax		Profit(Loss) from the period from dicontinuing operations						
XIII Profit(Loss) from Discontinuing operations	х		-	-	-	-	-	-
XIII Profit(Loss) from Discontinuing operations								
Name	ΧI	Tax expense of discontinuing operations	-	-	-	-	-	-
Name								
Name	XII	Profit(Loss) from Discontinuing operations	-	-	-	-	-	-
XIV Other comprehensive income net of tax								
XIV Other comprehensive income net of tax	XIII	Profit/(Loss) for the period (IX + XII)	22.09	14.64	18.49	36.73	33.68	79.63
XV Total Comprehnsive Income for the year 22.09 14.64 18.49 36.73 33.68 79.63								
XV Total Comprehnsive Income for the year 22.09 14.64 18.49 36.73 33.68 79.63	XIV	Other comprehensive income net of tax	-	-	-			-
XVI Details of Equity Share Capital Paid-up Equity share capital (at par Value of Rs. 10 each) I,503.95 I,503.95 I,002.63 I,503.95 I,002.63								
XVI Details of Equity Share Capital Paid-up Equity share capital (at par Value of Rs. 10 each) I,503.95 I,503.95 I,002.63 I,503.95 I,002.63	xv	Total Comprehnsive Income for the year	22.09	14.64	18.49	36.73	33.68	79.63
Paid-up Equity share capital (at par Value of Rs. 10 each) 1,503.95 1,503.95 1,002.63 1,002.		, , , , , , , , , , , , , , , , , , , ,		-				
Paid-up Equity share capital (at par Value of Rs. 10 each) 1,503.95 1,503.95 1,002.63 1,002.	YVI	Details of Equity Share Capital						
Earning per share: [1] Basic earnings (loss) per share from continuing operations [2] Diluted earnings (loss) per share from discontinued operations [3] Basic earnings (loss) per share from continuing operations [4] Basic earnings (loss) per share from continuing operations [5] Diluted earnings (loss) per share from discontinued operations [6] Diluted earnings (loss) per share from discontinued operations [7] Diluted earnings (loss) per share from discontinued operations [8] Diluted earnings (loss) per share from discontinued operations [9] Diluted earnings (loss) per share from continuing and discontinued operations [1] Basic earnings (loss) per share from discontinued operations [1] Diluted earnings (loss) per share from continuing and discontinued operations [1] Diluted earnings (loss) per share from continuing and discontinued operations [1] Diluted earnings (loss) per share from continuing and discontinued operations [2] Diluted earnings (loss) per share from continuing and discontinued operations [3] Diluted earnings (loss) per share from continuing and discontinued operations [4] Diluted earnings (loss) per share from continuing and discontinued operations [5] Diluted earnings (loss) per share from continuing and discontinued operations [6] Diluted earnings (loss) per share from continuing and discontinued operations	AVI		1 502 05	1 502 05	1 002 62	1 502 05	1 002 62	1 002 62
Earning per equity share for continuing operations (1) Basic earnings (loss) per share from continuing operations (2) Diluted earnings (loss) per share from continuing operations (1) Basic earnings (loss) per share from continuing operations (2) Diluted earnings (loss) per share from discontinued operations (1) Basic earnings (loss) per share from discontinued operations (2) Diluted earnings (loss) per share from discontinued operations (2) Diluted earnings (loss) per share from discontinued operations (3) Basic earnings (loss) per share from continuing and discontinued operations (1) Basic earnings (loss) per share from continuing and discontinued operations (2) Diluted earnings (loss) per share from continuing and discontinued operations (3) Diluted earnings (loss) per share from continuing and discontinued operations (4) Basic earnings (loss) per share from continuing and discontinued operations (5) Diluted earnings (loss) per share from continuing and discontinued operations (6) Diluted earnings (loss) per share from continuing and discontinued operations (6) Diluted earnings (loss) per share from continuing and discontinued operations (6) Diluted earnings (loss) per share from continuing and discontinued operations (7) Diluted earnings (loss) per share from continuing and discontinued operations (8) Diluted earnings (loss) per share from continuing and discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations		Paid-up Equity share capital (at par Value of Rs. 10 each)	1,303.93	1,303.93	1,002.03	1,303.93	1,002.03	1,002.03
Earning per equity share for continuing operations (1) Basic earnings (loss) per share from continuing operations (2) Diluted earnings (loss) per share from continuing operations (1) Basic earnings (loss) per share from continuing operations (2) Diluted earnings (loss) per share from discontinued operations (1) Basic earnings (loss) per share from discontinued operations (2) Diluted earnings (loss) per share from discontinued operations (2) Diluted earnings (loss) per share from discontinued operations (3) Basic earnings (loss) per share from continuing and discontinued operations (1) Basic earnings (loss) per share from continuing and discontinued operations (2) Diluted earnings (loss) per share from continuing and discontinued operations (3) Diluted earnings (loss) per share from continuing and discontinued operations (4) Basic earnings (loss) per share from continuing and discontinued operations (5) Diluted earnings (loss) per share from continuing and discontinued operations (6) Diluted earnings (loss) per share from continuing and discontinued operations (6) Diluted earnings (loss) per share from continuing and discontinued operations (6) Diluted earnings (loss) per share from continuing and discontinued operations (7) Diluted earnings (loss) per share from continuing and discontinued operations (8) Diluted earnings (loss) per share from continuing and discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations								
Earning per equity share for continuing operations (1) Basic earnings (loss) per share from continuing operations (2) Diluted earnings (loss) per share from continuing operations (1) Basic earnings (loss) per share from continuing operations (2) Diluted earnings (loss) per share from discontinued operations (1) Basic earnings (loss) per share from discontinued operations (2) Diluted earnings (loss) per share from discontinued operations (2) Diluted earnings (loss) per share from discontinued operations (3) Basic earnings (loss) per share from continuing and discontinued operations (1) Basic earnings (loss) per share from continuing and discontinued operations (2) Diluted earnings (loss) per share from continuing and discontinued operations (3) Diluted earnings (loss) per share from continuing and discontinued operations (4) Basic earnings (loss) per share from continuing and discontinued operations (5) Diluted earnings (loss) per share from continuing and discontinued operations (6) Diluted earnings (loss) per share from continuing and discontinued operations (6) Diluted earnings (loss) per share from continuing and discontinued operations (6) Diluted earnings (loss) per share from continuing and discontinued operations (7) Diluted earnings (loss) per share from continuing and discontinued operations (8) Diluted earnings (loss) per share from continuing and discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations (9) Diluted earnings (loss) per share from continuing and loss of the discontinued operations	XVII	Earning per share:						
(1) Basic earnings (loss) per share from continuing operations (2) Diluted earnings (loss) per share from continuing operations (3) Diluted earnings (loss) per share from continuing operations (1) Basic earnings (loss) per share from continued operations (1) Basic earnings (loss) per share from discontinued operations (2) Diluted earnings (loss) per share from discontinued operations (2) Diluted earnings (loss) per share from discontinued operations (3) Earning per equity share (1) Basic earnings (loss) per share from continuing and discontinued operations (1) Basic earnings (loss) per share from continuing and discontinued operations (2) Diluted earnings (loss) per share from continuing and discontinued operations (3) Diluted earnings (loss) per share from continuing and discontinued operations (4) Diluted earnings (loss) per share from continuing and operations (5) Diluted earnings (loss) per share from continuing and operations (6) Diluted earnings (loss) per share from continuing and operations (6) Diluted earnings (loss) per share from continuing and operations (7) Diluted earnings (loss) per share from continuing and operations (8) Diluted earnings (loss) per share from continuing and operations (9) Diluted earnings (loss) per share from continuing and operations								
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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 0.15 0.10 0.18 0.24 0.34 0.79		(2) Diluted earnings (loss) per share from continuing						
(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 discontinued operations Date of the continued operations Output Outp		operations	0.15	0.10	0.18	0.24	0.34	0.79
(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 discontinued operations Date of the continued operations Output Outp								
(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 discontinued operations Date of the discontinued operations Output O		Earning per equity share for discontinued operations			-			
operations								
operations		operations	-				-	-
Earning per equity share (1) Basic earnings(loss) per share from continuing and discontinued operations (2) Diluted earnings(loss) per share from continuing and								
(1) Basic earnings(loss) per share from continuing and discontinued operations (2) Diluted earnings(loss) per share from continuing and		operations	-	-	-	-	-	-
(1) Basic earnings(loss) per share from continuing and discontinued operations (2) Diluted earnings(loss) per share from continuing and							ļ	
discontinued operations 0.15 0.10 0.18 0.24 0.34 0.79 (2) Diluted earnings(loss) per share from continuing and 0.10 0.18 0.24 0.34 0.79								
(2) Diluted earnings(loss) per share from continuing and								
			0.15	0.10	0.18	0.24	0.34	0.79
0.15 0.10 0.18 0.24 0.34 0.79			0.15	0.10	0.10	0.24	0.24	0.70
	-	Jaiscontinued operations	0.15	0.10	0.18	0.24	0.34	0.79

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 06-11-2023 2) The Company's business activity fall within a singal 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

208121. Loca, 1MI.

Akshay S. Mehta (Managing Director) DIN: 02986761

Date: 06-11-2023

Place: Ahmedabad

Bhakti Gems and Jewellery Limited

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, 2023

(Rs. In Lacs)

	Half Year ended	Half Year ended
PARTICULARS	30.09.2023	30.09.2022
A. Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items		
Add : Non Cash & Non Operating Expenses	47.73	44.68
Depreciation	1.69	0.55
Interest Expenses	16.96	20.04
Other Income	0.00	0.00
Operating Profit before Working Capital Changes	66.38	65.27
Adjustment for;		
(Increase) / Decrease in Inventory	-578.70	-59.09
(Increase) / Decrease in Trade Receivable	86.71	125.35
Increase/(Decrease) in Trade Payables	122.00	16.48
(Increase)/ Decrease in Loans & Advances	0.00	0.00
(Increase) / Decrease in other Current Assets	-92.24	-21.27
Increase / (Decrease) in Current Liabilities	-0.28	1.24
Increase / (Decrease) in Short Term Borrowings	-89.46	-90.77
Increase / (Decrease) in Short Term Provisions	10.80	8.26
(Increase) / Decrease in Current Investment		
Cash Generated from Operation	-474.79	45.47
Taxes Paid	11.00	11.00
Net Cash Flow from Operating Activities	-485.79	34.47
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	0.73	-12.64
(Increase) / Decrease in Investments & Accured Interest		
(Increase) / Decrease in other Non current Investments		
Other Income		
Net Cash Flow from Investing Activities	0.73	-12.64
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares		
Proceeds from Securities Premium	501.32	
Increase / (Decrease) in Short term Borrowings		
Increase / (Decrease) in Long term Borrowings		
Finance Cost	-16.96	-20.04
Adjustment of earlier in Retained Earning	0.00	
Net Cash Flow from Financing Activities	484.36	-20.04
Net Increase / (Decrease) in Cash & Cash Equivalents	-0.70	1.79
Opening Balance of Cash & Cash Equivalents	2.90	4.92
Closing Balance of Cash & Cash Equivalents	2.16	6.71
Net Increase / (Decrease) in Cash & Cash Equivalents	-0.74	1.79

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

20812. 2024. 4/11.

Akshay S. Mehta Managing Director DIN: 02986761

Date: 06-11-2023 Place: Ahmedabad