GURU KRUPA GEMS AND JEWELLERY LIMITED

(FORMERLY KNOWN AS 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: August 12, 2026

To,
General Manager
Department of Corporate Services
BSE Limited
Listing Operations (Equity),
P. J. Towers, Dalal Street,
Mumbai – 400 001

Sub: Outcome of the meeting of Board of Directors of the company held on Wednesday, August 12th 2026.

Ref: Guru Krupa Gems & Jewellery Limited (BSE Scrip Code- 540545)

Pursuant to Regulation 33 and 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. on Wednesday, August 12th, 2026 inter-alia considered and approved following along with other matters:

1. Unaudited Standalone Financial Results

We enclosed herewith the Unaudited Standalone Financial Results along with the Limited Review Reports thereon for the quarter ended 30th June, 2026 as reviewed and recommended by the Audit Committee and have been approved and taken on record at the meeting of the Board of Directors of the Company held today. The Company will publish the Unaudited Standalone Financial Results in the prescribed format.

Further kindly note that, pursuant to compliance of the provisions of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, the trading window which has been closed w.e.f. 01st July 2026 will remain closed till the expiry of 48 hours after the declaration of financial results.

The aforesaid information is also available on the website of the Company at www.bhaktijewellery.com

The said meeting was commenced at 4:00 P.M. and concluded at 5:00 P.M.

You are kindly requested to take above information on record.

Thanking you

For, Guru Krupa Gems & Jewellery Limited
(Formerly known as Bhakti Gems & Jewellery Limited)

Mehta Akshaykumar Sevantilal

Digitally signed by Mehta Akshaykumar Sevantilal
Date: 2026.08.12 18:24:32 +05'30'

Akshay S Mehta
Managing Director
DIN: 02986761

GURU KRUPA GEMS AND JEWELLERY LIMITED

FF/02, 413/1 Kalp Bhakti House, Nr Narayan Society, B/h Axis Bank, C G Road, Ahmedabad, Ashram Road P.O, Ahmedabad, City Taluka, Gujarat, India, 380009
CIN: L36910GJ2010PLC060064

STATEMENT OF PROFIT & LOSS FOR THE QUARTER ENDED ON 30th JUNE, 2026

('Rs in Lakhs)

Sr. No	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
I	Revenue from operations	302.88	616.15	938.69	2,698.11
II	Other Income	-	10.86	0.08	10.94
III	*III. Total Revenue (I +II)*	302.88	627.00	938.77	2,709.06
IV	***Expenses:***				
	Cost of materials consumed	-	-	-	-
	Purchase of Stock-in-Trade	487.08	1,344.58	803.87	2,571.68
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(202.07)	(769.68)	94.14	(40.01)
	Employee Benefit Expense	-	3.35	18.58	47.52
	Financial Costs	0.07	2.30	2.57	7.79
	Depreciation and Amortization Expense	-	7.48	0.00	7.48
	Other Administrative Expenses	12.39	23.72	7.84	36.73
	Total Expenses (IV)	297.47	611.75	927.00	2,631.19
V	**Profit before exceptional items and tax**	5.41	15.25	11.77	77.87
VI	Exceptional Items	-	-	-	-
VII	**Profit before tax (V - VI)**	5.41	15.25	11.77	77.87
VIII	***Tax expense:***				
	(1) Current tax	0.81	3.00	1.50	18.00
	(3) Deferred tax	-	3.28	-	3.28
IX	**Profit(Loss) from the period from continuing operations**	4.60	8.97	10.27	56.59
X	Profit/(Loss) from discontinuing operations before tax	-	-	-	-
XI	Tax expense of discounting operations	-	-	-	-
XII	Profit/(Loss) from Discontinuing operations (X-XI)	4.60	8.97	10.27	56.59
XIII	**Profit/(Loss) for the period (IX + XII)**	4.60	8.97	10.27	56.59
XIV	**Other Comprehensive Income net of tax**	-	-	-	-
XV	**Total Comprehensive Income for the period (XIII + XIV)**	4.60	8.97	10.27	56.59
XVI	**Details of equity share capital**				
	Paid up equity share capital	1,503.95	1,503.95	1,503.95	1,503.95
	Face value of equity share capital	10/-	10/-	10/-	10/-
XVII	**Earning per share:**				
	Earning per equity share for continuing operations				
	(1) Basic earnings (loss) per share from continuing operations	0.03	0.06	0.07	0.38
	(2) Diluted earnings (loss) per share from continuing operations	0.03	0.06	0.07	0.38
	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	0.03	0.06	0.07	0.38
	(2) Diluted earnings (loss) per share from continuing and discontinued operations	0.03	0.06	0.07	0.38

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 12/08/2026

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 , Gurukrupa Gems and Jewellery Limited

(Formerly known as Bhakti Gems and Jewellery Limited)

GURU KRUPA GEMS AND JEWELLERY LIMITED AHMEDABAD

Akshay S. Mehta
Managing Director
DIN: 02986761

Place: Ahmedabad
Date: 12/08/2026

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
Guru Krupa Gems And Jewellery Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Guru Krupa Gems And Jewellery Limited** (the "Company") for the quarter ended June 30, 2026 (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, 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
ICAI Firm Registration No.: 131546W

Priyank Shah

SHAH KARIA & ASSOCIATES
CHARTERED ACCOUNTANTS
AHMEDABAD

Priyank Shah
Partner
Membership No.: 118627
UDIN: 26118627RCWZNG9677

Date: 12th August, 2026.
Place: Ahmedabad