



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: October 28, 2026

To,
General Manager
Department of Corporate Services
BSE Limited
Listing Operations (Equity),
P. J. Towers, Dalal Street,
Mumbai – 400001

Sub: Outcome of the meeting of Board of Directors of the company held on Wednesday, October 28 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, October 28 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 September 30, 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. October 01, 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 5:30 P.M. and concluded at 6:30 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)

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AKSHAY SEVANTILAL
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Date: 2026.10.28
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Akshay S 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

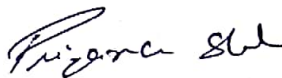
Review Report To
The Board of Directors
Guru Krupa Gems And Jewellery Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Guru Krupa Gems And Jewellery Limited** (the "Company") for the quarter ended September 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

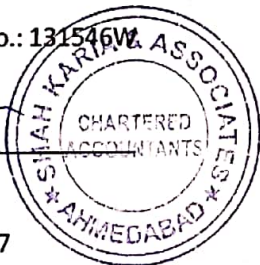


Priyank Shah

Partner

Membership No.: 118627

UDIN: 26118627SXJIKI6933



Date: 28th October, 2026.

Place: Ahmedabad

801, Iconic Shyamal, Opp City Gold, Shyamal Cross Roads, Satellite, Ahmedabad 380015.

E-mail – shahkaria.ca@gmail.com, auditors.shahkaria@gmail.com



Guru Krupa Gems and Jewellery Limited*(Formerly Known as 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, 2026

Particulars	Half Year Ended	Year Ended
	30.09.2026	31.03.2026
	Unaudited (in lakh)	Audited (in lakh)
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	83.22	83.22
(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)		
Total Non Current Assets	83.22	83.22
(2) Current Assets		
Inventories	695.32	1517.80
Current Financial Assets		
(a) Current investments		
(b) Trade receivables	2,033.08	722.88
(c) Cash and cash equivalents	2.31	8.70
(d) Bank Balance other than Cash and cash equivalents	5.15	159.84
(e) Loans, Current	101.76	67.63
(f) Other Current Financial Assets		
Total Current Financial Assets		
Current Tax Assets (net)		
Other Current Assets	62.62	21.90
Total Current Assets	2900.24	2,498.75
Total Assets	2983.46	2,581.96
EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	1503.95	1503.95
Other Equity	984.44	971.92
Total Equity	2488.39	2475.87
(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		
Deffered tax liabilities (net)	6.59	6.59
Other non current liabilities		
Total Non-Current Liabilities	6.59	6.59
Current Liabilities		
Current Financial Liabilities		
(a) Borrowings , current	23.33	49.42
(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	442.56	27.42
(c) Other current financial liabilities		
Total Current Financial Liabilities	465.89	76.84
Other Current liabilities	0.00	4.01
Provision, current	22.59	18.65
Current tax liabilities (net)	0.00	0.00
Total Current Liabilities	488.48	99.50
Total Liabilities	495.07	106.09
Total Equity and Liabilities	2983.46	2,581.96

By order of the Board of Directors
For , Guru Krupa Gems and Jewellery Limited
(Formerly Known as Bhakti Gems and Jewellery Limited)

27.9.26, 21st 11/11

Akshay S. Mehta
(Managing Director)
DIN: 02986761



Date: 28.10.2026
Place: Ahmedabad

Date: 28.10.2026
Place: Ahmedabad

Guru Krupa Gems and Jewellery Limited

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CASH FLOW STATEMENT OF HALF YEAR ENDED ON 30TH SEPTEMBER, 2026

(Rs. In Lacs)

PARTICULARS	Half Year ended 30.09.2025	Half Year ended 30.09.2025
A. Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items		
Add : Non Cash & Non Operating Expenses	12.52	25.97
Depreciation	0.00	0.00
Interest Expenses	0.10	3.59
Other Income	0.00	-0.08
Operating Profit before Working Capital Changes	12.62	29.48
Adjustment for;		
(Increase) / Decrease in Inventory	822.48	187.45
(Increase) / Decrease in Trade Receivable	-1310.20	132.28
Increase/(Decrease) in Trade Payables	415.14	83.32
(Increase)/ Decrease in Loans & Advances	-34.13	0.00
(Increase) / Decrease in other Current Assets	-40.72	-381.37
Increase / (Decrease) in Current Liabilities	-4.01	-0.16
Increase / (Decrease) in Short Term Borrowings	-26.09	-43.56
Increase / (Decrease) in Short Term Provisions	4.11	-0.19
(Increase) / Decrease in Current Investment		
Cash Generated from Operation	-160.79	7.25
Taxes Paid	2.50	5.00
Net Cash Flow from Operating Activities	-163.29	2.25
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	0.00	-0.07
(Increase) / Decrease in Investments & Accured Interest		
(Increase) / Decrease in other Non current Investments		
Other Income	0.00	0.08
Net Cash Flow from Investing Activities	0.00	0.01
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares		
Proceeds from Securities Premium	0.00	0.00
Increase / (Decrease) in Short term Borrowings		
Increase / (Decrease) in Long term Borrowings		
Finance Cost	-0.10	-3.59
Adjustment of earlier in Retained Earning	0.00	0.00
Net Cash Flow from Financing Activities	-0.10	-3.59
Net Increase / (Decrease) in Cash & Cash Equivalents	-163.40	-1.33
Opening Balance of Cash & Cash Equivalents	168.54	4.71
Closing Balance of Cash & Cash Equivalents	5.15	3.38
Net Increase / (Decrease) in Cash & Cash Equivalents	-163.40	-1.33

By order of the Board of Directors
For , Guru Krupa Gems and Jewellery Limited
(Formerly Known as Bhakti Gems and Jewellery Limited)

28.10.2026

Akshay S. Mehta
(Managing Director)
DIN: 02986761



Date: 28.10.2026
Place: Ahmedabad