



Date: 08-02-2022

To
The Corporate Relations Department
BSE LIMITED
PJ Towers, 25th Floor, Dalal Street
Mumbai - 400001

Sub.: Submission of Revised Unaudited Financial Results for the quarter ended on
31st December 2021 pursuant to Regulation 33 of SEBI (LODR) Regulations,
2015

Ref.: Bhakti Gems and Jewellery Limited (Scrip Code: 540545)

Dear Sir / Madam,

With reference to your email dated 5th February, 2022 we hereby submit revised financial result along with signed copy of Limited Review Report for the quarter ended on 31st December, 2021.

Please take the same on your record

Thanking you,

Yours faithfully,

FOR, BHAKTI GEMS AND JEWELLERY LIMITED

27/2/22. 27/2/22. 1/1/21.

AKSHAY SEVANTILAL MEHTA
MANAGING DIRECTOR
DIN: 02986761





PARTH SHAH AND ASSOCIATES CHARTERED ACCOUNTANTS

To
The Board of Directors
M/s. Bhakti Gems and Jewellery Limited
Ahmedabad

Sub.: Limited Review Report

Ref.: Unaudited Financial Results for the quarter ended on 31st December 2021

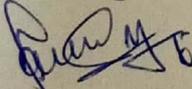
Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **Bhakti Gems and Jewellery Limited** for the quarter ended on 31st December 2021. 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 in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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.

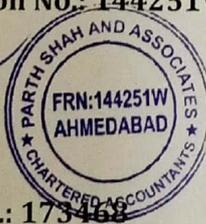
For, Parth Shah & Associates
Chartered Accountants
Firm Registration No.: 144251W


Parth N. Shah

Proprietor

Membership No.: 175468

UDIN:



Place: Ahmedabad

Date: 20/01/2022

408, Aakashrath Complex, Opp. National Handloom, Law Garden, Ahmedabad - 380009.

M : 96873 64546, 95379 50333 E-mail : psa010217@gmail.com

BHAKTI GEMS AND JEWELLERY LIMITED
209, SHREE BALAJI PARAGON, B/S. ROCK REGENCY HOTEL, OPP. AXIS BANK, NR. CIRCLE - P,
C.G. ROAD, AHMEDABAD - 380009

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER 2021

Sr. No	Particulars	Rs. in Lakhs			
		Quarter ended on	Nine months ended on	Half year ended on	Year ended on
		31.12.2021	31.12.2021	30.09.2021	31.03.2021
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	2,734.76	5,762.47	3,027.71	6,790.41
II	Other Income	38.89	75.40	36.51	4.35
III	Total Revenue (I+II)	2,773.65	5,837.87	3,064.22	6,794.76
IV	Expenses:				
	Cost of materials consumed	-	-	-	7,654.89
	Purchase of Stock-in-Trade	3,788.40	5,931.43	2,143.03	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(1,061.36)	(211.02)	850.34	(988.43)
	Employee Benefit Expense	9.91	30.21	20.30	33.91
	Financial Costs	16.47	20.44	3.97	9.08
	Depreciation and Amortization Expense	-	-	-	1.41
	Other Expenses	6.19	25.11	18.92	49.73
	Total Expense	2,759.61	5,796.17	3,036.56	6,760.59
V	Profit before exceptional and extraordinary items and tax	14.04	41.70	27.66	34.17
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	14.04	41.70	27.66	34.17
VIII	Extraordinary Items	-	-	-	-
IX	Profit before tax (VII - VIII)	14.04	41.70	27.66	34.17
X	Tax expense:				
	(1) Current tax	-	2.00	2.00	7.00
	(2) Deferred tax	-	-	-	0.89
XI	Profit/(Loss) from the period from continuing operations	14.04	39.70	25.66	26.28
XII	Profit/(Loss) from the period from discontinuing operations before tax	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) from Discontinuing operations	-	-	-	-
XV	Profit/(Loss) for the period	14.04	39.70	25.66	26.28
XVI	Other comprehensive income net of tax	-	-	-	-
XVII	Total Comprehensive Income for the year	-	-	-	-
	Details of Equity Share Capital				
XVIII	Paid-up Equity share capital (at par Value of Rs.10 each)	1,002.63	1,002.63	1,002.63	1,002.63
	Earning per equity share for continuing operations				
	(1) Basic earnings/(loss) per share from continuing operations	0.11	0.37	0.26	0.27
	(2) Diluted earnings/(loss) per share from continuing operations	0.11	0.37	0.26	0.27
	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	0.11	0.37	0.26	0.27
	(2) Diluted earnings/(loss) per share from continuing and discontinued operations	0.11	0.37	0.26	0.27

Notes:

(1) The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meetings held on January 20, 2022.

(2) The Statutory Auditors have carried out Limited Review of the above standalone financial results for the quarter ended on December 31, 2021 as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

(3) Previous periods figures have been regrouped/reclassified where considered necessary to conform to current period's classification.

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

27/01/2022, 11/11/21

Date: 20.01.2022
Place: Ahmedabad

Akshay Mehta
Managing Director
DIN: 02986761

