



GOLKUNDA DIAMONDS & JEWELLERY LIMITED

REGD. OFF: G-30, GEMS & JEWELLERY COMPLEX – III, SEEPZ, ANDHERI (EAST), MUMBAI - 400 096 I
. Tel: (91-22) 69524444 Email: admin@golkunda.com Web: www.golkunda.com
CIN No. L36912MH1990PLC058729

To,

14.02.2025

BSE Limited

Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001
Scrip Code: 523676

Dear Sir/ Madam,

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

Dear Sir / Madam,

Pursuant to SEBI Circulation No. SEBI/ HO/CFD/CFD-Pod-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024, is enclosed herewith.

The above is for your information and record.

Thanking You,

Yours Faithfully,

For Golkunda Diamonds and Jewellery Limited

Kopal Jain
Digitally signed
by Kopal Jain
Date: 2025.02.14
20:22:21 +05'30'

Kopal Jain
Company Secretary

**GOLKUNDA DIAMONDS & JEWELLERY LTD**

CIN No.: L36912MH1990PLC058729

Regd. Office: G-30, Gems & Jewellery

Complex III, Seepz, Andheri (E), Mumbai 400 096

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Nine Month Ended		Accounting year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		REVIEWED			REVIEWED		AUDITED
1	Net Sales/ Income from Operations	7,380.23	5,682.85	5,044.50	19,063.74	14,979.88	23,047.26
2	Other Income	15.77	16.30	15.34	47.82	46.06	65.28
3	Total Income	7,396.00	5,699.15	5,059.84	19,111.56	15,025.94	23,112.53
4	Total Expenditure						
	a) Consumption of Raw Material /Purchase Cost	6,125.84	5,024.17	4,059.06	16,080.46	12,592.52	19,487.35
	b) Increase/Decrease in stock in trade	(4.33)	2.41	-	(0.94)	11.95	6.44
	c) Employees Cost	216.79	231.08	251.02	683.09	775.53	1,008.11
	d) Finance Cost	108.63	32.37	72.94	257.25	220.83	300.93
	e) Depreciation	27.92	27.92	24.45	84.08	72.19	99.73
	f) Other Expenditure	269.49	212.07	226.11	713.73	650.20	920.71
	Total	6,744.34	5,530.03	4,633.57	17,817.66	14,323.23	21,823.26
5	Profit before Exceptional Items & Tax (3-4)	651.66	169.12	426.27	1,293.90	702.71	1,289.27
6	Exceptional Items	-	-	-	-	-	-
7	Profit before Tax & after exceptional Item (5-6)	651.66	169.12	426.27	1,293.90	702.71	1,289.27
8	Tax Expenses						
	a) Current Tax	164.00	43.00	107.00	326.00	177.00	330.00
	b) Deferred Tax	-	-	-	-	-	(2.24)
	c) Prior Year Tax Adjustments	(4.96)	21.03	-	16.07	-	(0.38)
9	Profit for the year (7-8)	492.62	105.09	319.27	951.83	525.71	961.89
10	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	(i) Remeasurement of Defined Benefit Plan	-	-	-	-	-	7.95
	(ii) Income Tax related to item (i)	-	-	-	-	-	2.00
		-	-	-	-	-	5.95
	Items that will be reclassified to profit or loss						
	(i) MTM Gain/(Loss) on derivative instruments	(22.56)	(1.60)	3.88	(24.56)	1.88	(2.26)
	(ii) Income Tax related to item (i)	(5.68)	(0.40)	0.98	(6.18)	0.47	(0.57)
		(16.89)	(1.20)	2.90	(18.38)	1.41	(1.69)
	Other Comprehensive Income (Net of Tax)	(16.89)	(1.20)	2.90	(18.38)	1.41	4.26
11	Total Comprehensive Income for the period (Net of Tax) (9+10)	475.73	103.89	322.17	933.45	527.12	966.15
12	Paid up Equity Share Capital (Face Value of Rs. 10/-)	696.41	696.41	696.41	696.41	696.41	696.41
13	Earnings Per Shares (EPS)						
	a) Basic and diluted EPS	7.07	1.51	4.58	13.67	7.55	13.81

Notes:

- The above results have been reviewed by the the Audit Committee and approved by the Board of Directors at their Meeting held on 14th January,2025.
- The result have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act,2013 read with relevant rules issued thereunder.
- The above financial result have been subjected to "Limited Review" by the Statutory Auditor of the Company.
- The Provison for Deferred Tax will be made at the end of the financial year.
- Inventories are valued at lower of cost and net realisable value.
- Figures of previous periods have been regrouped & rearranged wherever necessary.
- Company operates in single business segment i.e. manufacturing and sale of Gems & Jewellery.
- The above figures are in lacs except EPS.

For Golkunda Diamonds & Jewellery Ltd

*Arvind Dadha*Arvind Dadha
(Managing Director)

Place : Mumbai

Dated : 14/01/2025



**INDEPENDENT AUDITORS REVIEW REPORT ON QUARTERLY
UNAUDITED FINANCIAL RESULTS**

**THE BOARD OF DIRECTORS OF
GOLKUNDA DIAMONDS & JEWELLERY LIMITED**

1. We have reviewed the accompanying statement of Unaudited Financial Results of **GOLKUNDA DIAMONDS & JEWELLERY LIMITED** ("the Company"), for the Quarter and nine months ended **December 31, 2024** ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").
2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors on **14th January 2025** and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind As 34 "Interim Financial Reporting") prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 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. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and 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 Indian Accounting Standards ('IND AS') specified under



Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters:

5. We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter and nine months ended 31st December 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024. The comparative financial information appearing in the statement of the corresponding quarter and nine months ended 31st December 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024 are audited by the previous auditor whose report dated 21.05.2024, expressed an unmodified opinion on those financial statements. Our Conclusions is not modified in respect of this matter.

For R.C. Jain & Associates LLP
Chartered Accountants
FRN No. 103952W / W10056





(CA GOPAL KUMAR AGRAWAL)

Partner

Membership Number: 107380

Place: Mumbai

Date: 14th January 2025

UDIN: 25107380BMISJC8328



GOLKUNDA DIAMONDS & JEWELLERY LIMITED

REGD. OFF: G-30, GEMS & JEWELLERY COMPLEX – III, SEEPZ, ANDHERI (EAST), MUMBAI - 400 096 I
. Tel: (91-22) 69524444 Email: admin@golkunda.com Web: www.golkunda.com
CIN No. L36912MH1990PLC058729

B. Statement on Deviation of Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutional Placement, etc. -Not Applicable

C. Format for disclosing outstanding default on loans and debt securities- No default during the quarter ended December 31, 2024

D. Format for disclosure of Related Party Transaction (applicable only for half-yearly filings, i.e. 2nd and 4th quarter) -Not Applicable for the quarter ended December 31, 2024.

E. 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 the quarter ended December 31, 2024