



KOURA
Fine Diamond Jewelry Limited

CIN : U36999GJ2022PLC130379
GSTIN : 24AAJCK4106H1ZS

KOURA FINE DIAMOND JEWELRY LIMITED

Date: 23/05/2024

To,

BSE Limited

Floor 25, P J Towers,
Dalal Street,
Mumbai - 400 051

SCRIP CODE: 544139

Sub: Revised Statement on Deviation or Variation of funds under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations).

Dear Sir/Madam,

With reference to captioned subject, we would like to inform that the company has submitted Statement of Deviation or variation of funds for the year ended March 31, 2024. However, due to inadvertence, there were typographical errors in the statement uploaded on Stock Exchange. Therefore, we hereby submit revised statement of deviation or variation of funds.

You are requested to take the note of the same on your records.

Thanking you,

For, Koura Fine Diamond Jewelry Limited

Kamlesh Lodhiya
Managing Director
DIN: 09547591



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304, Iscon Emporio,
Besides Star Bazar, Jodhpur Cross Road,
Satellite, Ahmedabad - 380 015.

STATEMENT OF DEVIATION OR VARIATION IN UTILIZATION OF FUNDS RAISED

| | |
|---------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Name of Listed Entity | Koura Fine Diamond Jewelry Limited |
| Mode of Fund Raising | Public Issue |
| Date of Raising Funds | March 12, 2024 (Date of allotment) |
| Amount Raised | 550.00 Lakhs |
| Report filed for Quarter / Half Year ended | March 31, 2024 |
| Monitoring Agency | Not Applicable |
| Monitoring Agency Name, if applicable | Not Applicable |
| Is there a Deviation / Variation in use of Funds raised | No |
| If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Shareholders | Not Applicable |
| If Yes, Date of Shareholder Approval | Not Applicable |
| Explanation for the Deviation / Variation | Not Applicable |
| Comments of the Audit Committee after review | Not Applicable |
| Comments of the auditors, if any | Not Applicable |

Objects for which funds have been raised and where there has been a deviation, in the following table: (₹ in Lakhs)

| Original Object | Modified Object, if any | Original Allocation | Modified allocation, if any | Funds Utilized | Amount of Deviation / Variation for the Half Year according to applicable Object | Remarks, if any |
|---------------------------------------------------------|--------------------------------|----------------------------|------------------------------------|-----------------------|-----------------------------------------------------------------------------------------|------------------------|
| Funding the working capital requirements of the company | N. A. | 450.00 | N.A. | 50.00 | 0.00 | - |
| General Corporate Purposes | N. A. | 49.60 | N. A. | 49.60 | 0.00 | - |
| Issue related expenses | N. A. | 50.40 | N. A. | 50.40 | 0.00 | - |
| Total | | 550.00 | | 150.00 | | |

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc

For, Koura Fine Diamond Jewelry Limited

Kamlesh Lodhiya
Managing Director
DIN: 09547591