



**KOURA**  
Fine Diamond Jewelry Limited

CIN : U36999GJ2022PLC130379  
GSTIN : 24AAJCK4106H1ZS

# KOURA FINE DIAMOND JEWELRY LIMITED

**Date: 14/11/2024**

**To,**

**BSE Limited**

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

**SCRIP CODE: 544139**

**Sub: 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,

Pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, please note that there are no deviation(s) or variation(s) in respect of the utilization of the proceeds of the Initial Public Offer ("IPO") of the Company for the half year ended September 30, 2024, as mentioned in the object clause of the Prospectus. Please find enclosed herewith a statement in this regard.

The aforesaid statement has been reviewed by the Audit Committee and taken on record by the Board at their respective meetings held on November 14, 2024.

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**

<b>Name of Listed Entity</b>	Koura Fine Diamond Jewelry Limited
<b>Mode of Fund Raising</b>	Public Issue
<b>Date of Raising Funds</b>	March 12, 2024 (Date of allotment)
<b>Amount Raised</b>	550.00 Lakhs
<b>Report filed for Quarter / Half Year ended</b>	September 30, 2024
<b>Monitoring Agency</b>	Not Applicable
<b>Monitoring Agency Name, if applicable</b>	Not Applicable
<b>Is there a Deviation / Variation in use of Funds raised</b>	No
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Shareholders</b>	Not Applicable
<b>If Yes, Date of Shareholder Approval</b>	Not Applicable
<b>Explanation for the Deviation / Variation</b>	Not Applicable
<b>Comments of the Audit Committee after review</b>	Not Applicable
<b>Comments of the auditors, if any</b>	Not Applicable

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

<b>Original Object</b>	<b>Modified Object, if any</b>	<b>Original Allocation</b>	<b>Modified allocation, if any</b>	<b>Funds Utilized</b>	<b>Amount of Deviation / Variation for the Half Year according to applicable Object</b>	<b>Remarks, if any</b>
Funding the working capital requirements of the company	N. A.	450.00	N.A.	349.01	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		449.01		

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**