

Ref: SEC/SE/2023-24/54

Date: 13<sup>th</sup> February, 2024

The Manager- Listing <b>The National Stock Exchange of India Limited</b> “Exchange Plaza”, Bandra – Kurla Complex, Bandra (EAST), Mumbai – 400051 <b>NSE SYMBOL: Senco</b>	The Manager – Listing <b>BSE Limited</b> Corporate Relationship Department Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 <b>BSE SCRIP CODE: 543936</b>
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Dear Sirs/ Madam,

**Sub: Unaudited Financial Results for the Third Quarter and Nine Months ended 31<sup>st</sup> December, 2023 and Re-appointment of Statutory Auditors**

Pursuant to Regulation 30 & 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Unaudited Financial Results (both Standalone and Consolidated ) of the Company along with the Limited Review Reports (both Standalone and Consolidated ) for the Third Quarter and Nine Months ended 31<sup>st</sup> December, 2023, which have been duly approved by the Board of Directors of the Company at its meeting held on today i.e., 13<sup>th</sup> February, 2024.

The Standalone and Consolidated Financial Results for the Third Quarter and Nine Months ended 31<sup>st</sup> December, 2023 shall be available on the website of the Stock Exchanges i.e., [www.nseindia.com](http://www.nseindia.com) [www.bseindia.com](http://www.bseindia.com) and also on the Company’s website at <https://sencogoldanddiamonds.com/investor-relations>

Further, pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015, the Board of Directors on recommendation of the Audit Committee has consider the re-appointment of M/s Walker Chandiook & Co. LLP [ Firm Registration No.: 001076N/N500013] as a Statutory Auditors of the Company for another term from the conclusion of the 30<sup>th</sup> Annual General Meeting till the conclusion of the 35<sup>th</sup> Annual General Meeting of the Company subject to approval of the shareholders at their ensuing Annual General Meeting.

The Board meeting commenced at 04:00 p.m. and concluded at 07:55 p.m.

This is for your information and records.

Yours sincerely,

**For Senco GOLD LIMITED**

**Surendra Gupta**

Company Secretary & Compliance Officer  
Membership No. A20666

**Enclosed: As above**



**Senco Gold Limited**

CIN No. : L36911WB1994PLC064637

**Registered & Corporate Office :** “Diamond Prestige”, 41A, A.J.C. Bose Road,  
10th Floor, Kolkata-700 017 , Phone : 033 4021 5000 / 5004, Fax No. : 033-4021 5025

Email : [contactus@sencogold.co.in](mailto:contactus@sencogold.co.in) Website : [www.sencogoldanddiamonds.com](http://www.sencogoldanddiamonds.com)

## Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

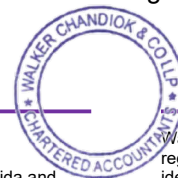
### To the Board of Directors of Senco Gold Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **Senco Gold Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the statements) for the quarter ended 31 December 2023 and the consolidated year to date results for the period 01 April 2023 to 31 December 2023, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31 December 2022 and the corresponding period from 01 April 2022 to 31 December 2022, as reported in the Statement have been approved by the Holding Company's Board of Directors but have not been subjected to audit or review.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.

#### Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune



Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Senco Gold Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)**

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4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review report of the other auditors referred to in paragraph 5 below, 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We did not review the interim financial information of one subsidiary included in the Statement, whose financial information reflect total revenues of ₹ Nil and ₹ Nil, total net loss after tax of ₹ 4.46 million and ₹ 12.73 million, total comprehensive loss of ₹ 4.46 million and ₹ 12.73 million, for the quarter and nine months period ended on 31 December 2023, respectively, as considered in the Statement. These interim financial information have been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of other auditor.

**For Walker Chandiook & Co LLP**

Chartered Accountants

Firm Registration No: 001076N/N500013

**Rajni Mundra**

Partner

Membership No. 058644

UDIN: 24058644BKFUEG8444



**Place:** Mumbai

**Date:** 13 February 2024

# Walker Chandiook & Co LLP

**Annexure 1 Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of Senco Gold Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

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## Annexure 1

### List of entities included in the Statement

<b>Name of the Entity</b>	<b>Relationship</b>
Senco Gold Artisanhip Private Limited	Subsidiary
Senco Global Jewellery Trading LLC	Subsidiary

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A.

(₹ in million, unless otherwise stated)

Sl. No.	Particulars	Three months ended			Nine months ended		Year ended
		31 December 2023 (Unaudited)	30 September 2023 (Unaudited)	31 December 2022 (Unaudited) (Refer note 3)	31 December 2023 (Unaudited)	31 December 2022 (Unaudited) (Refer note 3)	31 March 2023 (Audited)
	<b>Income</b>						
I.	Revenue from operations	16,522.02	11,465.57	13,396.36	41,041.59	32,634.70	40,774.04
II.	Other income	89.12	110.34	96.44	293.99	237.56	311.36
III.	<b>Total revenue (I + II)</b>	<b>16,611.14</b>	<b>11,575.91</b>	<b>13,492.80</b>	<b>41,335.58</b>	<b>32,872.26</b>	<b>41,085.40</b>
	<b>Expenses</b>						
IV.	a) Cost of materials consumed	13,049.94	9,192.69	8,886.80	31,769.29	24,484.36	29,722.19
	b) Purchases of stock-in-trade	3,091.69	2,249.38	2,750.27	8,121.28	7,706.22	8,460.78
	c) Changes in inventories of finished goods and stock-in-trade	(2,703.00)	(1,330.89)	(822.57)	(4,919.08)	(4,576.12)	(3,963.63)
	d) Employee benefits expense	324.74	253.20	246.98	831.88	654.12	933.80
	e) Finance costs	282.65	233.58	227.19	782.99	615.31	860.53
	f) Depreciation and amortisation expense	158.48	132.51	115.73	417.23	315.14	455.53
	g) Other expenses	947.63	706.37	707.39	2,360.40	1,867.13	2,454.68
	<b>Total expenses</b>	<b>15,152.13</b>	<b>11,436.84</b>	<b>12,111.79</b>	<b>39,363.99</b>	<b>31,066.16</b>	<b>38,923.88</b>
V.	<b>Profit before tax (III - IV)</b>	<b>1,459.01</b>	<b>139.07</b>	<b>1,381.01</b>	<b>1,971.59</b>	<b>1,806.10</b>	<b>2,161.52</b>
VI.	Tax expense						
	- Current tax	371.64	26.26	398.02	507.30	539.10	634.74
	- Pertaining to earlier years	-	-	(21.38)	-	(21.38)	(21.38)
	- Deferred tax credit	(5.83)	(6.67)	(29.13)	(24.02)	(36.14)	(36.63)
	<b>Total tax expense</b>	<b>365.81</b>	<b>19.59</b>	<b>347.51</b>	<b>483.28</b>	<b>481.58</b>	<b>576.73</b>
VII.	<b>Profit for the period/ year (V-VI)</b>	<b>1,093.20</b>	<b>119.48</b>	<b>1,033.50</b>	<b>1,488.31</b>	<b>1,324.52</b>	<b>1,584.79</b>
VIII.	<b>Other comprehensive income (OCI)</b>						
	<b>Items that will not be reclassified to profit and loss:</b>						
	- Remeasurement of defined benefit plans	(9.39)	(16.76)	(4.16)	(28.06)	(2.79)	(6.96)
	- Income tax effect on above	2.35	4.22	1.05	7.03	0.71	1.75
	- Gain on fair valuation of equity instruments	-	-	1.01	-	-	1.01
	- Income tax effect on above	-	-	(0.25)	-	-	(0.25)
	<b>Other comprehensive income for the period/ year</b>	<b>(7.04)</b>	<b>(12.54)</b>	<b>(2.35)</b>	<b>(21.03)</b>	<b>(2.08)</b>	<b>(4.45)</b>
IX.	<b>Total comprehensive income for the period/ year (VII+VIII)</b>	<b>1,086.16</b>	<b>106.94</b>	<b>1,031.15</b>	<b>1,467.28</b>	<b>1,322.44</b>	<b>1,580.34</b>
X.	<b>Profit after tax attributable to:</b>						
	- Owners of the Holding Company	1,093.20	119.48	1,033.50	1,488.31	1,324.52	1,584.79
	- Non-controlling interest	-	-	-	-	-	-
		<b>1,093.20</b>	<b>119.48</b>	<b>1,033.50</b>	<b>1,488.31</b>	<b>1,324.52</b>	<b>1,584.79</b>
	<b>Other comprehensive Income for the period/ year attributable to :</b>						
	- Owners of the Holding Company	(7.04)	(12.54)	(2.35)	(21.03)	(2.08)	(4.45)
	- Non-controlling interest	-	-	-	-	-	-
		<b>(7.04)</b>	<b>(12.54)</b>	<b>(2.35)</b>	<b>(21.03)</b>	<b>(2.08)</b>	<b>(4.45)</b>
	<b>Total comprehensive Income for the period/ year attributable to :</b>						
	- Owners of the Holding Company	1,086.16	106.94	1,031.15	1,467.28	1,322.44	1,580.34
	- Non-controlling interest	-	-	-	-	-	-
		<b>1,086.16</b>	<b>106.94</b>	<b>1,031.15</b>	<b>1,467.28</b>	<b>1,322.44</b>	<b>1,580.34</b>
XI.	<b>Paid-up equity share capital</b> (Face value of ₹ 10 each )	776.88	776.63	691.46 **	776.88	691.46 **	691.16 **
XII.	<b>Other equity</b>	-	-	-	-	-	6,763.74
XIII.	<b>Earnings per equity share (EPS) ( in ₹ )</b> (* not annualised)						
	Basic	14.59 *	2.01 *	14.92 *	19.71 *	19.13 *	22.92
	Diluted	14.55 *	2.00 *	14.88 *	19.65 *	19.08 *	22.86

(\*\*) Refer note 5.

See accompanying notes to the consolidated unaudited financial results.



*Suman Kumar*

*SuBanks*

**B. Notes to the consolidated unaudited financial results :-**

- 1 The consolidated unaudited financial results of Senco Gold Limited (the 'Holding Company') and its wholly owned subsidiaries, Senco Gold Artisanship Private Limited and Senco Global Jewellery Trading LLC, (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter and nine months period ended 31 December 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 February 2024 and a limited review of the same has been carried out by the Statutory Auditors of the Holding Company.
- 2 These consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 3 The consolidated unaudited financial results for the quarter and nine months period ended 31 December 2022 has been approved by the Company's Board of Directors but has not been subjected to audit or review.
- 4 The chief operating decision maker (CODM) has identified 'jewellery business' as a single business operating segment per management approach enumerated in Ind AS 108, 'Operating Segment'. Accordingly, no other disclosures are required to be furnished per the aforementioned standard.
- 5 Paid-up equity share capital reported in the consolidated unaudited financial results includes 0.01% compulsorily convertible non-cumulative preference shares issued by the Holding Company. These have been converted into equity shares during the quarter ended June 2023.
- 6 During the current quarter, the Holding Company has allotted 24,314 equity shares of ₹ 10 each to its eligible employees pursuant to the "Senco Gold Limited Employees Stock Option Scheme – 2018".
- 7 Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to current period's classification.

Place: Kolkata  
Dated : 13 February 2024



By Order of the Board of Directors  
For Senco Gold Limited

  
Suvankar Sen  
Managing Director and Chief Executive Officer  
DIN: 01178803



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**Walker Chandiook & Co LLP**  
16<sup>th</sup> Floor, Tower III,  
One International Center,  
S B Marg, Prabhadevi (W),  
Mumbai – 400 013  
Maharashtra, India

**T +91 22 6626 2600**

## **Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

### **To the Board of Directors of Senco Gold Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Senco Gold Limited** ('the Company') for the quarter ended 31 December 2023 and the year to date results for the period 01 April 2023 to 31 December 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'). Attention is drawn to the fact that the figures for the corresponding quarter and year to date period ended 31 December 2022 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



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#### **Chartered Accountants**

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

# Walker Chandiook & Co LLP

## **Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Senco Gold Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)**

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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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

### **For Walker Chandiook & Co LLP**

Chartered Accountants

Firm Registration No: 001076N/N500013

**Rajni Mundra**

Partner

Membership No. 058644

UDIN: 24058644BKFUEF4521



**Place:** Mumbai

**Date:** 13 February 2024



**Senco Gold Limited**  
Registered Office: "Diamond Prestige", 10th Floor, 41A, AJC Bose Road, Kolkata-700017; (T): +91 33 4021 5000  
CIN: U36911WB1994PLC064637

E-mail: [ir@sencogold.co.in](mailto:ir@sencogold.co.in) ; Website: [www.sencogoldanddiamonds.com](http://www.sencogoldanddiamonds.com)

**Statement of Unaudited Standalone Financial Results for the quarter and nine months ended 31 December 2023**

(₹ in million, unless otherwise stated)

Sl. No.	Particulars	Three months ended			Nine months ended		Year ended
		31 December 2023 (Unaudited)	30 September 2023 (Unaudited)	31 December 2022 (Unaudited) (Refer note 3)	31 December 2023 (Unaudited)	31 December 2022 (Unaudited) (Refer note 3)	31 March 2023 (Audited)
	<b>Income</b>						
I.	Revenue from operations	16,512.42	11,444.04	13,444.72	40,997.30	32,627.78	40,755.64
II.	Other income	90.27	112.18	99.26	297.61	241.71	317.01
III.	<b>Total revenue (I + II)</b>	<b>16,602.69</b>	<b>11,556.22</b>	<b>13,543.98</b>	<b>41,294.91</b>	<b>32,869.49</b>	<b>41,072.65</b>
	<b>IV. Expenses</b>						
	a) Cost of materials consumed	12,993.29	9,113.87	8,785.53	31,448.69	24,487.33	29,196.54
	b) Purchases of stock-in-trade	3,117.59	2,329.14	2,917.81	8,380.82	7,642.82	8,932.31
	c) Changes in inventories of finished goods and stock-in-trade	(2,699.05)	(1,348.33)	(835.24)	(4,907.00)	(4,511.18)	(3,911.26)
	d) Employee benefits expense	317.32	246.45	241.79	811.48	640.66	915.15
	e) Finance costs	282.36	233.32	227.20	781.87	615.32	860.53
	f) Depreciation and amortisation expense	156.47	130.68	114.10	410.94	310.61	449.36
	g) Other expenses	954.97	711.35	705.97	2,366.02	1,859.58	2,444.16
	<b>Total expenses</b>	<b>15,122.95</b>	<b>11,416.48</b>	<b>12,157.16</b>	<b>39,292.82</b>	<b>31,045.14</b>	<b>30,886.79</b>
V.	<b>Profit before tax (III - IV)</b>	<b>1,479.74</b>	<b>139.74</b>	<b>1,386.82</b>	<b>2,002.09</b>	<b>1,824.35</b>	<b>2,185.86</b>
VI.	Tax expense						
	- Current tax	371.64	26.26	398.02	507.30	539.10	634.74
	- Pertaining to earlier years	-	-	(21.38)	-	(21.38)	(21.38)
	- Deferred tax credit	(6.19)	(6.67)	(29.13)	(24.38)	(36.14)	(36.63)
	<b>Total tax expense</b>	<b>365.45</b>	<b>19.59</b>	<b>347.51</b>	<b>482.92</b>	<b>481.58</b>	<b>576.73</b>
VII.	<b>Profit for the period/ year (V-VI)</b>	<b>1,114.29</b>	<b>120.15</b>	<b>1,039.31</b>	<b>1,519.17</b>	<b>1,342.77</b>	<b>1,609.13</b>
VIII.	<b>Other comprehensive income (OCI)</b>						
	<b>Items that will not be reclassified to profit and loss:</b>						
	- Remeasurement of defined benefit plans	(9.35)	(16.76)	(4.18)	(27.95)	(2.85)	(7.03)
	- Income tax effect on above	2.35	4.22	1.05	7.03	0.72	1.77
	- Gain on fair valuation of equity instruments	-	-	1.01	-	-	1.01
	- Income tax effect on above	-	-	(0.25)	-	-	(0.25)
	<b>Other comprehensive income for the period/ year</b>	<b>(7.00)</b>	<b>(12.54)</b>	<b>(2.37)</b>	<b>(20.92)</b>	<b>(2.13)</b>	<b>(4.50)</b>
IX.	<b>Total comprehensive income for the period/ year (VII+VIII)</b>	<b>1,107.29</b>	<b>107.61</b>	<b>1,036.94</b>	<b>1,498.25</b>	<b>1,340.64</b>	<b>1,604.63</b>
X.	<b>Paid-up equity share capital</b> (Face value of ₹ 10 each)	776.88	776.63	691.46 **	776.88	691.46 **	691.46 **
XI.	<b>Other equity</b>	-	-	-	-	-	8,798.90
XII.	<b>Earnings per equity share (EPS) ( in ₹ )</b> (* not annualised)						
	Basic	14.88 *	2.02 *	15.55 *	20.13 *	19.96 *	23.29
	Diluted	14.83 *	2.01 *	15.51 *	20.07 *	19.91 *	23.23

(\*\*) Refer note 5.

See accompanying notes to the unaudited standalone financial results.



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**B. Notes to the standalone unaudited financial results :-**

- 1 The standalone unaudited financial results of Senco Gold Limited (the 'Company') for the quarter and nine months period ended 31 December 2023 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 February 2024 and a limited review of the same has been carried out by the Statutory Auditors of the Company.
- 2 These standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 3 The standalone unaudited financial results for the quarter and nine months period ended 31 December 2022 has been approved by the Company's Board of Directors but has not been subjected to audit or review.
- 4 The chief operating decision maker (CODM) has identified 'jewellery business' as a single business operating segment per management approach enumerated in Ind AS 108, 'Operating Segment'. Accordingly, no other disclosures are required to be furnished per the aforementioned standard.
- 5 Paid-up equity share capital reported in the standalone unaudited financial results includes 0.01% compulsorily convertible non-cumulative preference shares issued by the Company. These have been converted into equity shares during the quarter ended June 2023.
- 6 During the quarter, the Company has infused share capital amounting to ₹ 38.48 million in Senco Global Jewellery Trading LLC, a wholly owned subsidiary in Dubai.
- 7 During the current quarter, the company has allotted 24,314 equity shares of ₹ 10 each to its eligible employees pursuant to the "Senco Gold Limited Employees Stock Option Scheme – 2018".
- 8 Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to current period's classification.

Place: Kolkata  
Dated : 13 February 2024



By Order of the Board of Directors  
For Senco Gold Limited

Suvankar Sen  
Managing Director and Chief Executive Officer  
DIN: 01178803

