



**KOURA**  
Fine Diamond Jewelry Limited

CIN : U36999GJ2022PLC130379  
GSTIN : 24AAJCK4106H1ZS

# KOURA FINE DIAMOND JEWELRY LIMITED

**Date: 22/07/2024**

**To,**  
**BSE Limited**  
Floor 25, P J Towers,  
Dalal Street,  
Mumbai - 400 051

**SCRIP CODE: 544139**

**Sub: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Change in Auditor.**

Dear Sir/Madam,

Pursuant to Regulation 30 of (SEBI Listing Regulations, 2015) read with SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, we wish to inform that M/s Piyush Kothari & Associates, Chartered Accountants (ICAI Firm Registration No. 140711W) Statutory Auditors of the Company have tendered their resignation vide their letters dated their letter dated 22<sup>nd</sup> July, 2024 informing their inability to continue as the Statutory Auditors of the Company.

The copy of the resignation letter dated 22<sup>nd</sup> July, 2024 with Annexure as received from M/s Piyush Kothari & Associates, Chartered Accountants is attached herewith.

Details required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 as enclosed as Annexure - A.



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



Thanking you,


Yours faithfully,

**For, Koura Fine Diamond Jewelry Limited**

**Kamlesh Lodhiya**  
**Managing Director**  
**DIN: 09547591**

 +91 9586 770 111  
 +91 79 4890 7514

 info@kouradiamondjewelry.com  
 www.kouradiamondjewelry.com

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

**Annexure – A**

<b>Sr. No.</b>	<b>Particulars</b>	<b>M/s Piyush Kothari &amp; Co.</b>
1.	Reason for Change	Resignation
2.	Date of appointment / reappointment / cessation (as applicable) & term of appointment/re-appointment;	22 <sup>nd</sup> July, 2024
3.	Brief Profile	Not Applicable
4.	Disclosure of relationships between directors	Not Applicable

To,  
The Board of Directors  
**Koura Fine Diamond Jewelry Limited**  
304, Iscon Emporio, Near Star India Bazar  
Nr. Jodhpur Cross Road, Satellite,  
Ahmedabad, Gujarat- 380015

**Subject: Resignation as statutory auditor**

Dear Sir,

This is to inform you that due to our pre-occupancy with other work along with shortage of time and lack of manpower, we are not in a position to devote our adequate time with respect to the affairs of your Company. Accordingly, we are submitting our resignation as Statutory Auditors of the Company with immediate effect.

We are enclosing the information required as per the circular No. CIR/CFD/C MD1/114/2019 dated October 18, 2019 issued by the Securities and Exchange Board of India in **Annexure -A**. In case you need any other information, please feel free to Contact us.

We, therefore, request you to consider this letter as our formal resignation from the Statutory Auditor of the company.

In case you require any professional service /assistance in future, please feel free to contact us.

For, **PIYUSH KOTHARI & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
(FRN No.:- 140711W)

*Piyush Kothari*

CA Piyush Kothari  
(Partner)  
M. No. 158407



**Date:** 22<sup>nd</sup> July, 2024  
**Place:** Ahmedabad

## Annexure A

Disclosure of information from the statutory auditor upon resignation

1. Name of the listed entity/ material subsidiary: Koura Fine Diamond Jewelry Limited

2. Details of the statutory auditor:

a. Name: Piyush Kothari & Associates

b. Address: Office No. 208, Hemkoot Building, Near Gandhigram Railway Station, Ashram Road, Ahmedabad-380009

c. Phone number: 08849398150

d. Email: Piyushkothari9999@gmail.com

3. Details of association with the listed entity/ ~~material subsidiary~~:

a. Date on which the statutory auditor was appointed: 30-12-2023

b. Date on which the term of the statutory auditor was scheduled to expire: 31-03-2028

c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission- Yes, Statutory Audit Report dated 23-05-2024.

4. Detailed reasons for resignation: We are resigning as statutory auditor due to our other commitments and other assignments; we are not able to continue the position of statutory auditor in the company.

5. In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors) – No any concern

6. In case the information requested by the auditor was not provided, then following shall be disclosed:-  
Not Applicable

a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management- imposed limitation or circumstances beyond the control of the management. - NA

b. Whether the lack of information would have significant impact on the financial statements/results.- NA

c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised) -NA

d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.  
NA

7. Any other facts relevant to the resignation: - None

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.

2. We hereby confirm that there is no other material reason other than those provided above for resignation of our firm.

Signature of the authorized signatory

Date: 22.07.2024 Place: Ahmedabad

