

KOURA FINE DIAMOND JEWELRY LIMITED

CIN: L36999GJ2022PLC130379

Regd. Off: 304, Iscon Emporio, Beside Star India Bazar, Near Jodhpur Cross Road, Satellite,
Ahmedabad – 380015

Web: www.kouradiamondjewelry.com

Email: info@kouradiamondjewelry.com

Phone No: +91-7016302567

October 19, 2026

To,
BSE Limited
Phiroze Jeebhoy Towers,
Dalal Street,
Mumbai – 400001
Script Code: 543346

Dear Sir / Madam,

Sub: Outcome of the Board meeting held on 19th October, 2026 under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

With reference to the above-mentioned subject, this is to inform you that the Board of Directors of the Company at their meeting held on 19th October, 2026, has inter-alia, approved the following matters:

1. Board has approved Un-audited Financial Results of the Company for the half year ended on 30th September, 2026 as recommended by Audit Committee.
2. Board has allotted 2,15,000 Equity Shares of Rs. 10/- each at a price of Rs. 31.30/- per share (Including premium of Rs. 21.30/- per share) pursuant to conversion of 2,15,000 warrants i.e. One Warrant issued by the Company to be convertible into One Equity Share of the face value of Rs. 10/- each to the below mentioned allottees upon receipt of balance consideration, being 75% of Issue price of the warrants as prescribed under Regulation 169 of SEBI ICDR Regulation, 2018. The details of allotment of Equity Shares of Rs. 10/- each is as follows:

Sr. no.	Name of the equity holder	Equity Shares allotted	Total consideration (in Rs.)
1.	Soham Kamlesh Lodhiya	2,15,000	67,29,500
Total		2,15,000	67,29,500

The said Equity Shares allotted shall rank pari-passu in all aspects with the existing Equity Shares of the Company and be listed on the Stock Exchange (i.e. BSE Ltd.)

3. Ms. Charmi Kamlesh Lodhiya, Chief Financial Officer (CFO) and Key Managerial Person (KMP) of the Company has tendered her resignation as CFO on October 19, 2026, due to better career growth. Her last working day as CFO with the organization will be October 19, 2026. However, she will continue to serve as a Whole-time Director of the Company.
4. Board has appointed Mr. Soham Kamlesh Lodhiya as the Chief Financial Officer and Key Managerial Personnel of the Company with effect from October 19, 2026.

The disclosure as required under SEBI Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is attached herewith and marked as Annexure I to this letter.

The Board Meeting Commenced at 14:00 p.m. and concluded at 15:45 p.m.

Thanking you,

For, Koura Fine Diamond Jewelry Limited

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KAMLESH KESHAVLAL
KESHAVLA LODHIYA
Date: 2026.10.19
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Kamlesh Lodhiya
Managing Director
DIN: 09547591

Details as required under Regulation 30(6) read with Para A (7) of Part A of Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:

Disclosure Requirements	Mr. Soham Keshavlal Lodhiya, Chief Financial Officer (DIN: 11264461)
Reason for Change viz., appointment, resignation, removal, death or otherwise	Appointment
Date of Appointment & Term of Appointment	Appointed in Board Meeting held on 19/10/2026
Brief Profile	Mr. Soham Kamlesh Lodhiya has been appointed as Whole-time Director of the Company with effect from 3rd September, 2025. He belongs to the promoter group of the Company and has been actively associated with the business since inception. He holds a Bachelor's Degree in Architecture, which equips him with strong technical knowledge, design thinking, and project management skills. Being a young and dynamic professional, Mr. Lodhiya is committed to contributing towards the growth, strategic expansion, and sustainable development of the Company.
Disclosure of relationships between Directors	Mr. Soham Kamlesh Lodhiya is relative of Mr. Kamlesh Lodhiya, Managing Director, Ms. Charmi Lodhiya, Whole Time Director and Mrs. Pratibha Lodhiya, Non executive Director of the Company.



BIMAL SHAH ASSOCIATES
CHARTERED ACCOUNTANTS

412, 4th Floor, Ashwamegh Avenue,
Mayur Colony, Nr. Mithakhali Circle,
Navrangpura, Ahmedabad - 380 009.
Ph.: (0) 079-2640 8930, 2642 1975
M.: 98250 35884
Email : parikhshah412@yahoo.com

Limited Review Report

To,
The Board of Directors,
Koura Fine Diamond Jewellery Limited,
304, Iscon Emporio,
Beside Star India Bazar,
Near Jodhpur Cross Road,
Satellite, Ahmedabad – 380015

We have reviewed the accompanying statement of standalone unaudited financial results of Koura Fine Diamond Jewellery Limited for the half year ended September 30, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. We have not performed an audit and accordingly, we do not express an audit opinion.

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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For, M/s. Bimal Shah Associates,
Chartered accountants
Firm Registration No. : 101505W

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Bimal Shah
(Proprietor)

Membership No.: 042372
Ahmedabad, October 19, 2026
UDIN : 26042372IKDKMS1284

KOURA FINE DIAMOND JEWELRY LIMITED

(CIN: L36999GJ2022PLC130379)

Reg. Office: 304, Iscon Emporio, Beside Star India Bazar, Near Jodhpur Cross Road, Satellite, Ahmedabad - 380015

Statement of Un-audited Financial Results for the Half year ended on September 30, 2026

(₹ in Lakhs Except Share Data and Ratios)

Particulars		For the Half-Year ended			For the year ended
		September 30, 2026	March 31, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	6,383.72	3,177.79	6,000.78	9,178.57
II	Other Income	1.13	0.60	8.93	9.53
III	Total Revenue (I+II)	6,384.85	3,178.39	6,009.71	9,188.10
IV	Expenses:				
	(a) Cost of raw material consumed	5,968.45	2,473.02	6394.66	8,867.68
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(220.54)	36.61	-516.20	-479.59
	(c) Employee benefits expense	18.09	21.24	25.33	46.57
	(d) Finance costs	0.00	1.88	13.82	15.70
	(e) Depreciation and amortization expense	4.54	6.86	6.60	13.46
	(f) Other expenses	195.04	582.99	37.55	620.54
	Total Expenses	5,965.58	3,122.60	5,961.76	9,084.36
V	Profit before prior period items & tax (III - IV)	419.27	55.79	47.95	103.74
VI	Prior period items				
VI	Tax expense:				
	(a) Current tax expense	105.94	16.50	13.00	29.50
	(b) Deferred tax expense/(credit)	-0.41	-0.87	-0.80	-1.67
	Total Tax Expense	105.53	15.63	12.20	27.83
VII	Profit/(Loss) for the period/year (V-VI)	313.74	40.16	35.75	75.91
VIII	Paid-up equity share capital (Face Value of ₹ 10/- each)				603.65
IX	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				1,108.33
X	Earnings per share- Face Value of ₹ 10/- each (not annualised):				
	a) Basic & Diluted	5.20	0.67	0.76	1.26
	b) Basic & Diluted	5.20	0.67	0.76	1.26

Notes on Financial Results

1	The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on 19th October, 2026
2	The Statutory Auditors of the Company have carried out Limited Review of above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4	These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
5	Figures for the half year ended March 31, 2026 are the balancing figures in respect to the full Financial Year and the published year to date figures up to the First Half Year ended on September 30, 2025 of the respective Financial Year which were subject to the limited review.
6	The Company does not have more than one reportable segment in terms of AS - 17 (Segment Reporting). Hence, segment wise reporting is not applicable.
7	The figures of the previous period have been regrouped / rearranged where-ever necessary, to make them comparable with those of the current period

Date: 19/10/2026

Place: Ahmedabad

For and on behalf of the Board of Directors

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LODHIYA

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Date: 2026.10.19 16:11:03
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Kamlesh Keshavlal Lodhiya
(Managing Director)
DIN: 09547591

KOURA FINE DIAMOND JEWELRY LIMITED

CIN: L36999GJ2022PLC130379

Statement of Asset & Liabilities as at September 30, 2026

(₹ in Lakhs)

Particulars		As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
		₹	₹
A	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	603.65	603.65
	(b) Share Warrants	55.94	55.94
	(b) Reserves and Surplus	1,422.08	1,108.33
		2,081.67	1,767.92
(2)	Non-current liabilities		
	(a) Deferred tax liabilities (net)	-	-
(3)	Current liabilities		
	(a) Short Term Borrowings	76.79	33.01
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,042.36	5.12
	(c) Other current liabilities	540.13	38.00
		1,659.28	76.13
	TOTAL	3,740.95	1844.05
B	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	30.30	34.67
	(ii) Intangible assets	-	-
	(iii) Intangible Assets under Development	-	-
	(b) Deferred tax assets (net)	3.05	2.64
	(c) Long-term loans and advances	-	-
	(d) Other Non-Current Assets	6.05	6.04
		39.40	43.35
(2)	Current assets		
	(a) Inventories	1,643.27	1,550.56
	(b) Trade receivables	1,847.33	157.41
	(c) Cash and bank balances	65.79	13.95
	(d) Short-term loans and advances	145.16	78.78
		3,701.55	1,800.70
	TOTAL	3,740.95	1,844.05

For and on behalf of the Board of Directors

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Kamlesh Keshavlal Lodhiya

(Managing Director)

DIN: 09547591

Date: 19/10/2026

Place: Ahmedabad

KOURA FINE DIAMOND JEWELRY LIMITED
CIN: L36999GJ2022PLC130379

Cash Flow Statement for the Half Year Ended on 30.09.2026

Rs. In Lakhs

Particulars		30.09.2026		31.03.2026	
A	<u>Cash Flow from the operating Activities</u>				
	Net Profit After Tax and without Deferred Tax		313.34		74.24
	Add : Adjustments For :				
	Depreciation	4.54		13.46	
		4.54		13.46	
			4.54		13.46
	Operating Profit Before working Capital Changes		317.88		87.70
	Add: Decrease in Working Capital				
	Short Term Borrowing Increased	43.78		-	
	Trade Recivable Decreased	-		-	
	Short Term Loans & Advances Decreased	-		11.08	
	Short Term Provision Increased	-		22.40	
	Trade Payable Increased	1,037.24		-	
	Other Current Liabilities Increased	502.13		1.22	
	Less: Increase in Working Capital				
	Short Term Borrowing Decreased	-		454.47	
	Other Current Liabilities Decreased	-		-	
	Short Term Provision Decreased	-		-	
	Other Non Current Assets Increased	-		-	
	Inventory Increased	92.71		728.75	
	Short Term Loans & Advances Increased	66.38		-	
	Trade Payable Decreased	-		6.09	
	Trade Recivable Increased	1,689.92		141.68	
			(265.86)		(1296.29)
	Cash Generated From Operations		52.02		(1208.59)
	Less : Misc. Expenses Incurred		-		-
	Net Cash Flow From Operating Activities (A)		52.02		(1208.59)
B	<u>Cash Flow From Investing Activities</u>				
	<u>Inflows</u>				
	Sale of Fixed Assets	-		-	
			-		-
	<u>Out Flows</u>				
	Puechase of Fixed Assets	0.18		0.00	
			0.18		0.00
	Net Cash used in Investing Activities (B)		(0.18)		0.00
C	<u>Cash Flow From Financing Activities</u>				
	Proceed from issue of Equity Shares/Warrants	-		818.10	
	Share Premium Received	-	-	-	818.10
	Less:				
	Repayment of Unsecured Loans	-	-	-	-
	Net Cash Used in Financing Activities (C)		-		818.10
	Net Decrease / Increase in Cash & Cash Equivalents		51.84		(390.49)
	Cash & Cash Equivalents (Opening Balance)		13.95		404.44
	Cash & Cash Equivalents (Closing Balance)		65.79		13.95

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" specified under Section 133 of the Companies Act, 2013.

For and on behalf of the Board of Directors

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 by KAMLESH
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Kamlesh Keshavlal Lodhiya
(Managing Director)
DIN: 09547591
Date: 19/10/2026
Place: Ahmedabad

Date: 19-10-2026

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

Sub: Resignation as Chief Financial Officer of Koura Fine Diamond Jewelry Limited

Dear Sir / Madam,

I hereby give my resignation from the post of Chief Financial Officer (CFO) of the Company with effect from close of working hours of 19th October, 2026 due to better career growth.

I take this opportunity to thank all my colleagues on the Board of Directors of the Company for the support extended to me, during my tenure as a CFO of the Company.

Kindly accept my resignation.

Thanking you

Charmi
Kamlesh
Lodhiya

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Charmi Kamlesh
Lodhiya
Date: 2026.10.19
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Charmi Lodhiya
Chief Financial Officer

Acceptance:

Kindly provide the second copy after the acceptance.

For, Koura Fine Diamond Jewelry Limited

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LODHIYA

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LODHIYA
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Kamlesh Lodhiya
DIN: 09547591
Date: 19/10/2026

STATEMENT OF DEVIATION OR VARIATION IN UTILIZATION OF FUNDS RAISED

Name of Listed Entity	Koura Fine Diamond Jewelry Limited
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	August 22, 2025 (Date of allotment)
Amount Raised	Total Issue size – Rs. 985.95 Lakhs Amount Raised as on 30-09-2026 203.45 Lakhs (Equity Shares) 558.71 Lakhs (Conversion of warrants into equity shares) 55.95 Lakhs (Share Warrants) Total amount raised – 818.11 Lakhs
Report filed for Quarter / Half Year ended	September 30, 2026
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
Working Capital	N. A.	788.76	N.A.	788.76	0.00	-
General Corporate Purposes	N. A.	197.19	N. A.	29.35	0.00	-
Total*		985.95*		818.11		

*** The Total issue of Preferential Issue of Rs. 985.95 Lakhs however as on 30th September, 2026, the Company has raised 818.11 Lakhs, hence the fund utilised amount is restricted to the same.**

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) 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

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Kamlesh Lodhiya
Managing Director
DIN: 09547591