



GOLKUNDA DIAMONDS & JEWELLERY LIMITED

REGD. OFF: G-30, GEMS & JEWELLERY COMPLEX – III, SEEPZ, ANDHERI (EAST), MUMBAI - 400 096 I

. Tel: (91-22) 69524444 Email: admin@golkunda.com Web: www.golkunda.com

CIN No. L36912MH1990PLC058729

To,

Date: 15.01.2024

BSE Limited

Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Scrip Code: 523676

Dear Sir/ Madam,

Subject: Outcome of Board Meeting of the Company held on 15th January, 2024.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on Monday, the 15th January, 2024 at Unit No. 601 & 603, SDF VIII, 5th Floor, SEEPZ-SEZ, Andheri (East), Mumbai-400096, inter- alia, transacted the following business:

1. Approved the Unaudited Financial Results (UFR) of the Company for the 3rd Quarter Ended December 31, 2023 pursuant to the Provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

2. We enclose a copy each of the following:

I. Un-Audited Financial Results for the 3rd Quarter Ended December 31, 2023.

II. Limited Review Report (LRR) dated 15th January, 2024 from M/s Motilal & Associates LLP, Statutory Auditor.

The meeting commenced at 3:00 p.m. and ended at 4:45 p.m.

The above is for your information and record.

Thanking You,

Yours Faithfully,

For Golkunda Diamonds and Jewellery Limited

Kopal

Jain

Kopal Jain

Company Secretary

Digitally signed by
Kopal Jain
Date: 2024.01.15
16:48:21 +05'30'

**GOLKUNDA DIAMONDS & JEWELLERY LTD**

CIN No.: L36912MH1990PLC058729

Regd. Office: G-30, Gems & Jewellery

Complex III, Seepz, Andheri (E), Mumbai 400 096

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Nine Month Ended		Accounting year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		REVIEWED			REVIEWED		AUDITED
1	Net Sales/ Income from Operations	5,044.50	4,445.40	5,586.09	14,979.88	17,732.41	23,344.40
2	Other Income	15.34	15.64	10.05	46.06	30.53	46.65
3	Total Income	5,059.84	4,461.03	5,596.14	15,025.94	17,762.92	23,391.06
4	Total Expenditure						
	a) Consumption of Raw Material /Purchase Cost	4,059.06	3,534.56	4,564.12	12,592.52	15,318.28	20,174.15
	b) Increase/Decrease in stock in trade	-	75.54	188.31	11.95	-	(15.37)
	c) Employees Cost	251.02	297.65	240.35	775.53	669.65	889.98
	d) Finance Cost	72.94	74.30	78.96	220.83	195.56	260.50
	e) Depreciation	24.45	24.33	16.37	72.19	47.44	65.20
	f) Other Expenditure	226.11	236.94	225.54	650.20	584.90	765.26
	Total	4,633.57	4,243.32	5,313.64	14,323.23	16,815.82	22,139.72
5	Profit before Exceptional Items & Tax (3-4)	426.27	217.71	282.50	702.71	947.12	1,251.34
6	Exceptional Items	-	-	-	-	-	-
7	Profit before Tax & after exceptional Item (5-6)	426.27	217.71	282.50	702.71	947.12	1,251.34
8	Tax Expenses						
	a) Current Tax	107.00	55.00	63.00	177.00	238.00	316.00
	b) Deferred Tax	-	-	-	-	-	3.89
	c) Prior Year Tax Adjustments	-	-	-	-	-	(11.20)
9	Profit for the year (7-8)	319.27	162.71	219.50	525.71	709.12	942.65
10	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	(i) Remeasurement of Defined Benefit Plan	-	-	-	-	-	(3.47)
	(ii) Income Tax related to item (i)	-	-	-	-	-	(0.87)
		-	-	-	-	-	(2.60)
	Items that will be reclassified to profit or loss						
	(i) MTM Gain/(Loss) on derivative instruments	3.88	(11.85)	6.42	1.88	-	6.69
	(ii) Income Tax related to item (i)	0.98	(2.98)	1.62	0.47	-	1.68
		2.90	(8.87)	4.80	1.41	-	5.01
	Other Comprehensive Income (Net of Tax)	2.90	(8.87)	4.80	1.41	-	2.41
11	Total Comprehensive Income for the period (Net of Tax) (9+10)	322.17	153.84	224.30	527.12	709.12	945.06
12	Paid up Equity Share Capital (Face Value of Rs. 10/-)	696.41	696.41	696.41	696.41	696.41	696.41
13	Earnings Per Shares (EPS)						
	a) Basic and diluted EPS	4.58	2.34	3.15	7.55	10.18	13.54

Notes:

- The above results have been reviewed by the the Audit Committee and approved by the Board of Directors at their Meeting held on 15th January,2024.
- The result have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act,2013 read with relevant rules issued thereunder.
- The above financial result have been subjected to "Limited Review" by the Statutory Auditor of the Company.
- The Provison for Deferred Tax will be made at the end of the financial year.
- Inventories are valued at lower of cost and net realisable value.
- Figures of previous periods have been regrouped & rearranged wherever necessary.
- Company operates in single business segment i.e. manufacturing and sale of Gems & Jewellery.
- The above figures are in lacs except EPS.

For Golkunda Diamonds & Jewellery Ltd

Kantikumar Dadha
(Chairman)

Place : Mumbai

Dated : 15/01/2024





**INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY
UNAUDITED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
GOLKUNDA DIAMONDS & JEWELLERY LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial results of **GOLKUNDA DIAMONDS & JEWELLERY LIMITED** (the 'Company') for the quarter ended **31st December, 2023** (the "statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors on **15th January 2024** has been prepared in accordance with 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. 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 Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MOTILAL & ASSOCIATES LLP
Chartered Accountants
FRN No. 106584W /W100751



(CA. MUKESH P. MODY)
Partner

Membership No. FCA 042975
Mumbai, 15th January, 2024
UDIN: 24042975BKFNDL2691

