



# GOLKUNDA DIAMONDS & JEWELLERY LIMITED

REGD. OFF: G-30, GEMS & JEWELLERY COMPLEX - III. SEEPZ, ANDHERI (EAST), MUMBAI - 400 096  
Tel: (91-22) 69524444 Email: admin@golkunda.com Web: www.golkunda.com  
CIN No. L36912MH1990PLC058729

To,

July 16, 2024

**BSE Limited**

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

**Ref.: Scrip Code: 523676**

**Subject: Outcome of Board Meeting of the Company held on 16<sup>th</sup> July, 2024.**

**Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Dear Sir/ Madam,**

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 Tuesday, the 16<sup>th</sup> July, 2024, inter- alia, transacted the following business:

1. Approved the Unaudited Financial Results (UFR) of the Company for the First Quarter Ended 30<sup>th</sup> June, 2024.
2. We enclose a copy each of the following:
  - I. Un-Audited Financial Results for the First Quarter Ended 30<sup>th</sup> June, 2024.
  - II. Limited Review Report (LRR) dated 16<sup>th</sup> July, 2024 from M/s Motilal & Associates LLP, Statutory Auditor.

The meeting commenced at 03:00 p.m. and ended at 04:10 p.m.

Kindly take above document/information on your records.

Thanking You,

Yours Faithfully,

**For Golkunda Diamonds and Jewellery Limited**

**Kopal  
Jain**

**Kopal Jain**

**Company Secretary**

Digitally signed  
by Kopal Jain  
Date: 2024.07.16  
16:16:56 +05'30'

**GOLKUNDA DIAMONDS & JEWELLERY LTD**

CIN No.: L36912MH1990PLC058729

Regd. Office: G-30, Gems &amp; Jewellery

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

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024**

(Rs in Lakhs)

Particulars	Quarter Ended			Year ended
	30.06.2024 Reviewed	31.03.2024 Audited	30.06.2023 Reviewed	31.03.2024 Audited
<b>1 Total Income</b>				
Net Sales/ Income from Operations	6,000.67	8,067.38	5,489.98	23,047.26
Other Income	15.75	19.22	15.09	65.28
<b>Total</b>	<b>6,016.42</b>	<b>8,086.59</b>	<b>5,505.07</b>	<b>23,112.53</b>
<b>2 Total Expenditure</b>				
a) Consumption of Raw Material /Purchase Cost	4,930.44	6,894.83	4,998.90	19,487.35
b) Increase/Decrease in stock in trade	0.98	(5.51)	(63.59)	6.44
c) Employees Cost	235.21	232.58	226.86	1,008.11
d) Finance Cost	116.26	80.10	73.60	300.93
d) Depreciation	28.23	27.54	23.42	99.73
e) Other Expenditure	232.17	270.51	187.15	920.71
<b>Total</b>	<b>5,543.30</b>	<b>7,500.04</b>	<b>5,446.34</b>	<b>21,823.26</b>
<b>3 Profit Before Exceptional Items &amp; Tax ( 1-2)</b>	<b>473.12</b>	<b>586.55</b>	<b>58.73</b>	<b>1,289.27</b>
4 Exceptional Items	-	-	-	-
<b>5 Profit before Tax (3-4)</b>	<b>473.12</b>	<b>586.55</b>	<b>58.73</b>	<b>1,289.27</b>
<b>6 Tax Expenses</b>				
Current Tax	119.00	153.00	15.00	330.00
Deferred Tax	-	(2.24)	-	(2.24)
Prior Year Tax Adjustments	-	(0.38)	-	(0.38)
<b>7 Profit after Tax &amp; Exceptional Item (5-6)</b>	<b>354.12</b>	<b>436.17</b>	<b>43.73</b>	<b>961.89</b>
<b>8 Other Comprehensive Income</b>				
<b>Items that will not be reclassified to profit or loss</b>				
(i) Remeasurement of Defined Benefit Plan	-	7.95	-	7.95
(ii) Income Tax related to item (i)	-	2.00	-	2.00
	-	<b>5.95</b>	-	<b>5.95</b>
<b>Items that will be reclassified to profit or loss</b>				
(i) MTM Gain/(Loss) on derivative instruments	1.40	(4.14)	9.86	(2.26)
(ii) Income Tax related to item (i)	0.35	(1.04)	2.48	(0.57)
	<b>1.05</b>	<b>(3.10)</b>	<b>7.38</b>	<b>(1.69)</b>
<b>Other Comprehensive Income (Net of Tax)</b>	<b>1.05</b>	<b>2.85</b>	<b>7.38</b>	<b>4.26</b>
<b>9 Total Comprehensive Income for the period (Net of Tax) (7+8)</b>	<b>355.17</b>	<b>439.02</b>	<b>51.11</b>	<b>966.15</b>
10 Paid up Equity Share Capital (Face Value of Rs. 10/-)	696.41	696.41	696.41	696.41
11 Earnings Per Shares (EPS)				
a) Basic and diluted EPS	5.08	6.26	0.63	13.81

## Notes:

- 1 The above results have been reviewed by the the Audit Committee and approved by the Board of Directors at their meeting held on **16th July,2024**
- 2 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 there under.
- 3 The above financial result have been subjected to "Limited Review" by the Statutory Auditors of the Company.
- 4 The Provison for Deferred Tax will be made at the end of the financial year.
- 5 Figures of previous periods have been regrouped wherever necessary.
- 6 Company operates in single business segment i.e. manufacturing and sale of Gems & Jewellery.

For Golkunda Diamonds &amp; Jewellery Ltd

Arvind Dadha  
Managing Director

Place : Mumbai

Dated : 16th July,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 **30<sup>th</sup> June, 2024** (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 16<sup>th</sup> July 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 provides 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, 16<sup>th</sup> July, 2024

UDIN: 24042975BKFNDT7270

