



GOLKUNDA DIAMONDS & JEWELLERY LIMITED

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

Tel : (91-22) 2829 0155 / 2829 0156 / 6693 8470 Email : admin@golkunda.com Web : www.golkunda.com

CIN No. L36912MH1990PLC058729

To, Date: 20.10.2022

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 20th October, 2022.

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 Thursday, the 20th October, 2022, inter- alia, transacted the following business:

1. Approved the Unaudited Financial Results (UFR) of the Company for the 2nd Quarter/Half Year Ended September 30, 2022 including Statement of Assets and Liabilities and Cash Flow Statement thereto 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 2nd Quarter/Half Year Ended September 30, 2022.
- II. Limited Review Report (LRR) dated 20th October, 2022 from M/s Motilal & Associates LLP, Statutory Auditor.

The meeting commenced at 3:00 p.m. and ended at p.m. 5:00 p.m.

The above is for your information and record.

Thanking You,

Yours Faithfully,
For Golkunda Diamonds and Jewellery Limited

Kopal Jain
Company Secretary

**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 SIX MONTH ENDED 30TH SEPTEMBER 2022

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Accounting year ended
		30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.22
		Reviewed			Reviewed		AUDITED
1	Net Sales/ Income from Operations	5,483.84	6,662.48	5,658.95	12,146.31	11,689.24	23,806.12
2	Other Income	10.05	10.43	9.60	20.48	18.73	45.55
3	Total	5,493.89	6,672.90	5,668.55	12,166.79	11,707.97	23,851.67
4	Total Expenditure						
a)	Consumption of Raw Material /Purchase Cost	4,975.58	5,778.57	5,054.31	10,754.15	10,479.75	20,932.24
b)	Increase/Decrease in stock in trade	(188.31)	-	0.33	(188.31)	0.48	42.52
c)	Employees Cost	215.34	213.96	230.11	429.30	449.35	880.08
d)	Finance Cost	59.56	57.04	39.85	116.60	76.96	181.13
d)	Depreciation	15.52	15.55	15.44	31.07	29.79	60.63
e)	Other Expenditure	179.14	180.23	160.78	359.36	338.48	711.78
	Total	5,256.83	6,245.35	5,500.83	11,502.17	11,374.81	22,808.39
5	Profit Before Exceptional Items & Tax(3-4)	237.06	427.55	167.72	664.62	333.16	1,043.28
6	Exceptional Items	-	-	-	-	-	-
7	Profit before Tax (5-6)	237.06	427.55	167.72	664.62	333.16	1,043.28
8	Tax Expenses						
	Current Tax	67.00	108.00	46.00	175.00	92.00	266.00
	Deferred Tax	-	-	-	-	-	(0.83)
	Prior Year Tax Adjustments	-	-	-	-	-	40.98
9	Profit for the year (7-8)	170.06	319.55	121.72	489.62	241.16	737.13
10	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
(i)	Remeasurement of Defined Benefit Plan	-	-	-	-	-	2.78
(ii)	Income Tax related to item (i)	-	-	-	-	-	0.70
		-	-	-	-	-	2.08
	Items that will be reclassified to profit or loss						
(i)	MTM Gain/(Loss) on derivative instruments	12.14	(18.56)	(0.14)	(6.42)	0.35	4.01
(ii)	Income Tax related to item (i)	3.06	(4.67)	(0.04)	(1.62)	0.10	1.01
		9.09	(13.89)	(0.10)	(4.80)	0.25	3.00
	Other Comprehensive Income (Net of Tax)	9.09	(13.89)	(0.10)	(4.80)	0.25	5.08
	Total Comprehensive Income for the period (Net of Tax) (9+10)	179.15	305.66	121.62	484.81	241.41	742.21
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	2.44	4.59	1.75	7.03	3.46	10.58





**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 **30th September, 2022** (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 **20th October, 2022** 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, 20th October, 2022
UDIN: 22042975BALFNY8160

