

KOURA FINE DIAMOND JEWELRY LIMITED

Date: 24/05/2025

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

SCRIP CODE: 544139

Sub: Statement on Deviation or Variation of funds under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations).

Dear Sir/Madam,

Pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, please note that there are no deviation(s) or variation(s) in respect of the utilization of the proceeds of the Initial Public Offer ("IPO") of the Company for the half year ended March 31, 2025, as mentioned in the object clause of the Prospectus. Please find enclosed herewith a statement in this regard.

The aforesaid statement has been reviewed by the Audit Committee and taken on record by the Board at their respective meetings held on May 24, 2025.

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

Yours faithfully,

For, Koura Fine Diamond Jewelry Limited

Kamlesh Lodhiya
Managing Director
DIN: 09547591

STATEMENT OF DEVIATION OR VARIATION IN UTILIZATION OF FUNDS RAISED

Name of Listed Entity	Koura Fine Diamond Jewelry Limited
Mode of Fund Raising	Public Issue
Date of Raising Funds	March 12, 2024 (Date of allotment)
Amount Raised	550.00 Lakhs
Report filed for Quarter / Half Year ended	March 31, 2025
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
Funding the working capital requirements of the company	N. A.	450.00	N.A.	450.00	0.00	-
General Corporate Purposes	N. A.	49.60	N. A.	49.60	0.00	-
Issue related expenses	N. A.	50.40	N. A.	50.40	0.00	-
Total		550.00		550.00		

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

Kamlesh Lodhiya
Managing Director
DIN: 09547591