

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 30-09-2025 203.45 Lakhs (Equity Shares) 195.63 Lakhs (25% of all Share Warrants) 100.00 Lakhs (75% of partial Share Warrants) <hr/> Total amount raised – 499.07 Lakhs
Report filed for Quarter / Half Year ended	September 30, 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
Working Capital	N. A.	788.76	N.A.	499.07	0.00	-
General Corporate Purposes	N. A.	197.19	N. A.	0.00	0.00	-
Total*		985.95*		499.07		

*** The Total issue of Preferential Issue of Rs. 985.95 Lakhs however as on 30th September, 2025, the Company has raised 499.07 Lakhs, hence the fund utilised amount is restricted to the same.**

Deviation or variation could mean:

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