

**STATEMENT OF DEVIATION OR VARIATION IN UTILIZATION OF FUNDS RAISED**

<b>Name of Listed Entity</b>	Koura Fine Diamond Jewelry Limited
<b>Mode of Fund Raising</b>	Preferential Issue
<b>Date of Raising Funds</b>	August 22, 2025 (Date of allotment)
<b>Amount Raised</b>	Total Issue size – Rs. 985.95 Lakhs  Amount Raised as on 31-03-2026 203.45 Lakhs (Equity Shares) 558.71 Lakhs (Conversion of warrants into equity shares) 55.95 Lakhs (Share Warrants) <hr/> Total amount raised – 818.11 Lakhs
<b>Report filed for Quarter / Half Year ended</b>	March 31, 2026
<b>Monitoring Agency</b>	Not Applicable
<b>Monitoring Agency Name, if applicable</b>	Not Applicable
<b>Is there a Deviation / Variation in use of Funds raised</b>	No
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Shareholders</b>	Not Applicable
<b>If Yes, Date of Shareholder Approval</b>	Not Applicable
<b>Explanation for the Deviation / Variation</b>	Not Applicable
<b>Comments of the Audit Committee after review</b>	Not Applicable
<b>Comments of the auditors, if any</b>	Not Applicable

**Objects for which funds have been raised and where there has been a deviation, in the following table: (₹ in Lakhs)**

<b>Original Object</b>	<b>Modified Object, if any</b>	<b>Original Allocation</b>	<b>Modified allocation, if any</b>	<b>Funds Utilized *</b>	<b>Amount of Deviation / Variation for the Half Year according to applicable Object</b>	<b>Remarks, if any</b>
Working Capital	N. A.	788.76	N.A.	788.76	0.00	-
General Corporate Purposes	N. A.	197.19	N. A.	29.35	0.00	-
<b>Total*</b>		<b>985.95*</b>		<b>818.11</b>		

**\* The Total issue of Preferential Issue of Rs. 985.95 Lakhs however as on 31<sup>st</sup> March, 2026, the Company has raised 818.11 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**