Koura Fine Diamond Jewelry Limited
CIN: L36999GJ2022PLC130379
Registered Office: 304, Iscon Emporio, Beside Star India Bazar, Near Jodhpur Cross Road, Satellite, Ahmedabad – 380015
Website: www.kouradiamondjewelry.com **Tel:** 079 49385740
Email: info@kouradiamondjewelry.com

NOTICE

NOTICE is hereby given that an Extraordinary General Meeting **("EGM")** of the Members of **Koura Fine Diamond Jewelry Limited (**hereinafter referred to as the **"the Company")** will be held on Monday, August 31, 2026 at 04:30 P.M. Indian Standard Time ("IST") through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM"), to transact the following businesses:

SPECIAL BUSINESSES

ITEM NO. 1:

TO INCREASE IN THE AUTHORIZED SHARE CAPITAL OF THE COMPANY:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 61 and other applicable provisions, if any, of the Companies Act, 2013, read with the Rules made thereunder, and other applicable laws, if any, and subject to such approvals, consents, permissions and sanctions as may be required, the consent of the members of the Company be and is hereby accorded to increase the Authorised Share Capital of the Company from the existing Rs. 7,20,00,000 (Rupees Seven Crores Twenty Lakhs only) divided into 72,00,000 (Seventy-Two Lakhs) Equity Shares of Rs. 10/- (Rupees Ten only) each to Rs. 7,40,00,000 (Rupees Seven Crores Forty Lakhs only) divided into 74,00,000 (Seventy-Four Lakhs) Equity Shares of Rs. 10/- (Rupees Ten only) each by creating additional Rs. 20,00,000 (Rupees Twenty Lakhs only) divided into 2,00,000 (Two Lakhs) Equity Shares of Rs. 10/- (Rupees Ten only) each, ranking *pari passu* in all respects with the existing Equity Shares of the Company, in accordance with the Memorandum of Association and the Articles of Association of the Company.

RESOLVED FURTHER THAT pursuant to Section 13 and all other applicable provisions, if any, of the Companies Act, 2013, and the Rules framed thereunder, and other applicable laws, and subject to such other approvals as may be required in this regard, the consent of the members of the Company be and is hereby accorded, for alteration of existing Clause V of the Memorandum of Association of the Company by substituting the following in its place:

"The Authorised Capital of the Company is to Rs. 7,40,00,000 (Rupees Seven Crore Forty Lakhs only) divided into 74,00,000 (Seventy-Four Lakhs) Equity Shares of having face value of Rs.10/- (Rupees Ten only).

RESOLVED FURTHER THAT Any Director, the Chief Financial Officer, and the Company Secretary & Compliance Officer of the Company be and are hereby severally authorized to take such steps and to do all such acts, deeds, matters and things as may be required to give effect to the foregoing resolution."

ITEM NO. 2:

TO CONSIDER AND APPROVE ISSUANCE OF UPTO 6,00,000 CONVERTIBLE WARRANTS ON A PREFERENTIAL BASIS TO PROMOTERS AND NON-PROMOTER FOR CONSIDERATION IN CASH:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 23, 42, 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 (the "Act"), Companies (Prospectus and Allotment of Securities) Rules, 2014, Companies (Share Capital and Debentures) Rules, 2014, (including any amendment(s), modification(s) or re-enactment thereof), for the time being in force and in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "ICDR Regulations") and the Securities and Exchange Board of India (Substantial Acquisitions and Takeovers) Regulations, 2011, as amended (the "Takeover Regulations") and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations"), and the Foreign Exchange Management Act, 1999, as amended ("FEMA") and any other rules, regulations, guidelines, notifications, circulars and clarifications issued there under from time to time by the Government of India, the Reserve Bank of India, the Securities and Exchange Board of India and BSE Limited, the stock exchange where the shares of the company are listed (Stock Exchange) and any other guidelines and clarifications issued by any other appropriate authority, from time to time, to the extent applicable including the enabling provisions of the Memorandum and Articles of Association of the Company, and subject to such approvals, consents, permissions and sanctions as may be necessary or required and subject to such conditions as may be imposed or prescribed while granting such approvals, consents, permissions and sanctions, the consent and approval of the Members of the Company be and is hereby accorded to the Board to create, issue, offer and allot from time to time in one or more tranches up to 6,00,000 (Six Lakhs) Convertible Warrants ('Warrants'), each carrying a right exercisable by the Warrant Holder to subscribe to 1 (one) Equity Share per Warrant, Equity Shares having face value of Rs. 10/- (Rupee Ten only) each to the proposed allottee(s) as mentioned below, for cash consideration at an issue price of Rs. 37/- (Rupees Thirty-Seven only) per Warrant including a premium of Rs. 27/- (Rupees Twenty-Seven only) ('Warrant Issue Price') per Warrant, aggregating up to

Rs. 2,22,00,000/- (Rupees Two Crores Twenty-Two Lakhs only) by way of a preferential issue on a private placement basis (**'Preferential issue')** (hereinafter 'Issue of Warrants') to the following persons as follows:

Details of proposed allottees of convertible warrants:

SN.	Name of proposed allottees	No. of warrant proposed to be allotted	Current status of the allottees	Proposed status of the allottees
1.	Kamlesh Keshavlal Lodhiya	3,50,000	Promoter	Promoter
2.	Anil Vrujlal Jogia	2,50,000	Non-promoter	Non-promoter

RESOLVED FURTHER THAT such other terms and conditions as set out in the Statement annexed to the Notice convening this meeting and on such other terms and conditions, as the Board may in its absolute discretion decide, subject to applicable laws and regulations, including the provisions of Chapter V of the ICDR Regulations and the Act.

RESOLVED FURTHER THAT in terms of the provisions of Chapter V of the ICDR Regulations, the Relevant Date for determining the minimum issue price for the Preferential Allotment of the Convertible Warrants shall be Friday, July 31, 2026, being the date 30 days prior to the date of this Extra-ordinary General Meeting on Monday, August 31, 2026 and the minimum issue price has been determined accordingly in terms of the applicable provisions of the ICDR Regulations.

RESOLVED FURTHER THAT, without prejudice to the generality of the above, the issue of Convertible Warrants and the resultant Equity Shares to be allotted on exercise of such Warrants shall be subject to the following terms and conditions apart from others as prescribed under applicable laws:

i The warrant holder shall pay an amount equivalent to at least 25% of the price fixed per warrant in terms of the SEBI (ICDR) Regulations on or before the allotment of warrants. Upon exercise of the option of conversion of the warrants into Equity shares by the warrant holder, the price equivalent to 75% of the issue price per warrant shall be payable on exercising the right of conversion of warrants. If the option to acquire equity shares pursuant to conversion of warrants is not exercised within the prescribed time period of 18 months from the date of allotment of warrants, then such warrants shall be lapsed and the amount paid under this clause shall be forfeited by the Company.

ii The said Warrants shall be issued and allotted by the Company to Promoter and Non-Promoter categories of persons within a period of 15 days from the date of passing of this resolution in dematerialized form provided that in case the allotment of the said Warrants is pending on account of pendency of any approval or permission by any regulatory authority or the Government of India, the allotment shall be completed within a period of 15 days from the date of receipt of last such approval or permissions.

iii The Equity Shares allotted on conversion of the Warrants shall rank *pari passu* in all respects (including voting powers and the right to receive dividend), with the existing Equity Shares of the Company from the date of allotment thereof and shall be subject to the provisions of the Memorandum and Articles of Association of the Company.

iv The Warrants may be exercised by the Warrant Holder, in one or more tranches, at any time on or before the expiry of 18 (Eighteen) months from the date of allotment of the Warrants by issuing a written notice to the Company specifying the number of Warrants proposed to be exercised along with the aggregate amount payable thereon, prior to or at the time of conversion. The Company shall accordingly, without any further approval from the Members of the Company, issue and allot the corresponding number of Equity Shares and perform such actions as required to credit the Equity Shares to the depository account and entering the name of allottee in the records of the Company as the registered owner of such Equity Shares. Upon exercise of the option by the allottee to convert the warrants in to Equity Shares, the Company shall ensure that the allotment of Equity Shares pursuant to exercise of the warrants is completed within 15 days from the date of such exercise by the allottee.

v The Warrants shall be exercised in a manner that is in compliance with the minimum public shareholding norms prescribed for the Company under the LODR Regulations and the Securities Contracts (Regulation) Rules, 1957.

vi The issue of the Warrants as well as Equity Shares arising from the exercise of the Warrants shall be governed by the regulations and guidelines issued by SEBI or any other statutory authority as the case may be including any modifications thereof.

vii That the Warrants do not give any rights/entitlements to the Warrant holders that of shareholder of the Company.

viii The Warrants and the Equity Shares allotted pursuant to exercise of such Warrants shall be subject to a lock-in for such period as specified under applicable provisions of the ICDR Regulations and allotted equity shares shall be listed on the stock exchange subject to the receipt of necessary permissions and approvals.

ix The Company shall procure the listing and trading approvals for the Equity Shares to be issued and allotted to the Warrant holders upon exercise of the Warrants from the relevant Stock Exchange in accordance with the LODR Regulations and all other applicable laws, rules and regulation.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board be and is hereby authorised to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, desirable or expedient for such purpose, including without limitation, issuing clarifications, resolving all questions of doubt, effecting any modifications or changes to the foregoing (including modification to the terms of the issue of Convertible Warrants), entering into contracts, arrangements, agreements, documents (including for appointment of agencies, intermediaries and advisors for the Issue) and to authorize all such persons as may be necessary, in connection therewith and incidental thereto as the Board in its absolute discretion shall deem fit without being required to seek any fresh approval of the Members of the Company and to settle all questions, difficulties or doubts that may arise in regard to the offer and acceptance of such conditions as may be imposed or prescribed by any regulatory, statutory authority or Government of India, while granting such approvals, consents, permissions and sanctions, issuing and allotment of the Equity Shares, Warrants including the resultant Equity Shares and listing thereof with the Stock Exchange as appropriate and utilization of proceeds of the issue, filing of necessary forms with Registrar of Companies, Opening of separate bank account, filing of corporate action forms with depositories i.e., NSDL and CDSL and take all other steps which may be incidental, consequential, relevant or ancillary in this connection and to effect any modification to the foregoing and the decision of the Board shall be final and conclusive.

RESOLVED FURTHER THAT any Director, the Chief Financial Officer, and the Company Secretary & Compliance Officer of the Company be and are hereby severally authorized to take such steps and to do all such acts, deeds, matters and things as may be required to give effect to the foregoing resolution."

By order of the Board,
Koura Fine Diamond Jewelry Limited

Place: Ahmadabad
Date: 06th August, 2026

Sd/-

Kamlesh Keshavlal Lodhiya
Managing Director
DIN: 09547591

1. Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold EGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, EGM shall be conducted through VC / OAVM.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this EGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the EGM through VC/OAVM and participate there at and cast their votes through e-voting.

3. The Members can join the EGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the EGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secret arial St andard on General Meet ings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the EGM For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the EGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the EGM has been uploaded on the website of the Company at www.kouradiamondjewelry.com/?page_id=3341. The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com and

the EGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins on Friday, August 28, 2026 at 9:00 A.M. and ends on Sunday, August 30, 2026 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Monday, August 24, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Monday, August 24, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.
Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your

	vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner**" icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience.

	NSDL Mobile App is available on App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

<u>How to Log-in to NSDL e-Voting website?</u>

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csdilipsonioffice@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Mrs. Pallavi Mhatre, at evoting@nsdl.com.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to info@kouradiamondjewelry.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to info@kouradiamondjewelry.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the EGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the EGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM. However, they will not be eligible to vote at the EGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the EGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at info@kouradiamondjewelry.com. The same will be replied by the company suitably.

6. The voting rights of Members shall be in proportion to their shares of the total paid up equity share capital of the Company as on the cut-off date.

7. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names shall be entitled to vote.

8. Any person, who acquires shares of the Company and becomes Member of the Company after sending the Notice of the Meeting and holding shares as of the **cut-off date** i.e. **Monday, August 24, 2026** needs to refer the instruction above regarding login ID and password and may contact the Company or RTA for any query or assistance in this regard. Any person who is not a member as on the cut-off date should treat this Notice for information purposes only.

9. The Members who have cast their vote by remote e-voting prior to the EGM may also attend the EGM through VC/OAVM but shall not be entitled to cast their vote again or change it subsequently.

10. Only those Members, whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date shall be entitled to avail the facility of remote e-voting as well as e-voting at the EGM.

Instructions for Shareholders/ Members to Speak during the Extra-ordinary General Meeting:

i. Shareholders who would like to speak during the meeting must register their request 7 days in advance with the company on theinfo@kouradiamondjewelry.com.

ii. Shareholders will get confirmation on first cum first basis depending upon the provision made by the Company.

iii. Shareholders will receive “speaking serial number” once they mark attendance for the meeting.

iv. Other shareholder may ask questions to the panelist, via active chat-board during the meeting.

v. Please remember speaking serial number and start your conversation with panelist by switching on video mode and audio of your device.

vi. Shareholders are requested to speak only when moderator of the meeting/ management will announce the name and serial number for speaking.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 IN RESPECT OF THE SPECIAL BUSINESSES:

In respect of Item No. 1:

Considering the overall business growth, future expansion and the operational needs, the Company needs to raise funds for its operations by various means. Further, raising of funds by way of issuance of equity shares requires the sufficient Authorised Share Capital of the Company. Therefore, it is proposed to increase the Authorised Share Capital of the Company.

Considering the aforesaid, the Board of Directors at its meeting held on Thursday, August 06, 2026, subject to the approval of the members of the Company, considered, approved and recommended to increase in the Authorised Share Capital of the Company from the existing Rs. 7,20,00,000 (Rupees Seven Crores Twenty Lakhs only) divided into 72,00,000 (Seventy-Two Lakhs) Equity Shares of Rs. 10/- (Rupees Ten only) each to Rs. 7,40,00,000 (Rupees Seven Crores Forty Lakhs only) divided into 74,00,000 (Seventy-Four Lakhs) Equity Shares of Rs. 10/- (Rupees Ten only) each by creating additional Rs. 20,00,000 (Rupees Twenty Lakhs only) divided into 2,00,000 (Two Lakhs) Equity Shares of Rs. 10/- (Rupees Ten only) each, ranking *pari passu* in all respects with the existing Equity Shares of the Company as per the Memorandum and Articles of Association of the Company.

Consequently, the existing clause V of the Memorandum of Association of the Company also needs to be altered for increase in the Authorised Share Capital of the Company.

Pursuant to the provisions of Section 13, and 61 of the Companies Act, 2013, any amendment in Memorandum of Association pursuant to alteration of share capital requires the approval of the members of the Company by way of an ordinary resolution.

The Board recommends the resolution for the approval of Members by way of Ordinary Resolution.

Copy of the existing Memorandum of Association with proposed alterations, will be made available for inspection at the registered office of the Company on any working day except Saturday, between 11:00 a.m. and 1:00 p.m. up to the date of the EGM. The aforesaid documents will also be available for inspection electronically as the same would be uploaded on the website of the Company at www.kouradiamondjewelry.com/?page_id=3341

None of its Directors, Key Managerial Personnel and relatives thereof are concerned or interested, financially or otherwise, in the aforesaid resolution.

In respect of Item No. 2.

The members are being informed that considering the future growth prospects, the Company requires more working capital, and adequate liquidity in line with growth strategy. Therefore, in order to enhance its long-term resources and thereby strengthening the financial structure, the Company has been exploring various options for raising funds.

Considering the above, the Board of Directors of the Company in its meeting held on Thursday, August 06, 2026 subject to the approval of the members of the Company and other regulatory approvals, considered and approved the proposal for raising funds by way of issuance and allotment of

a) Up to 6,00,000 convertible warrants at an issue price of Rs. 37/- per share (including a premium of Rs. 27/- per share) to the promoters & non-promoters on preferential basis.

The proceeds from the Offer shall be used for the working capital and general corporate purposes of the Company.

In accordance with section 23, 42, 62 and other applicable provisions of the Companies Act, 2013 (‘Act’) read with Rule 14(1) of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and Rule 13(2)(d) of the Companies (Share Capital and Debentures) Rules, 2014 of Companies Act, 2013 and Chapter V of the and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 (“SEBI ICDR Regulations”), the approval of the Members of the Company by way of special resolution is required to issue securities by way of private placement on a preferential basis.

Information required in respect of the proposed issue of Convertible Warrants, pursuant to the applicable provisions of the Companies Act, 2013, read with applicable rules made thereunder and SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 is as under.

1. **Purpose(s) and Object(s) of the Issue and particulars of the offer**

The Company proposes to raise funds by issue of warrants through preferential allotment on private placement basis. The funds raised through the proposed issue will be utilized for the purpose of meeting working capital requirements and general corporate purposes.

The intended use of the Net Proceeds of the Issue by our Company is set forth in the following table: **(Amount in Rs.)**

SN.	Objects	Total estimated amount to be utilized for each object *	Tentative timeline For utilization of issue proceeds
1.	Working Capital Requirements	1,77,60,000	1 Years
2.	General Corporate Purposes*	44,40,000	1 Years
	Total Net Proceeds	**2,22,00,000**	

**The amount utilised for general corporate purposes does not exceed 25% of the total issue proceeds. Further, it includes expenses for the Preferential Issue.*

Considering the aforesaid, the proceeds are proposed to be deployed towards the purpose set out above and not proposed to be utilized towards any specific project. Accordingly, the requirement to disclose: (i) the break-up of cost of the project, (ii) means of financing such project, and (iii) proposed deployment status of the proceeds at each stage of the project, are not applicable.

The requirement stipulated by BSE Notice No. 20221213-47 dated December 13, 2022 with respect to the additional disclosures for objects of the issue is not applicable as the issue size of the preferential issue is less than Rs. 100 Crores.

2. **Kind of Securities:** Convertible Warrants

3. **Maximum number of specified securities to be issued, and the price at which security is being offered**

   It is proposed to issue and allot in aggregate:

   a) Up to 6,00,000 Convertible Warrants at an issue price of Rs. 37/- per share (including a premium of Rs. 27/- per share) to the Promoters on preferential basis.

   The pricing for the proposed allotment of shares is in accordance with the terms of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

4. **Date of passing Board Resolution:** Thursday, August 06, 2026.

5. **Amount which the Company intends to raise by way of such issue of securities**

   The Company intends to raise an amount aggregating up to Rs. 2,22,00,000/- (Rupees Two Crores Twenty-Two Lakhs only), as specified in item No. 2.

6. **Intention of the Promoters / Promoter Group / Directors or Key Managerial Personnel or senior management of the Company to subscribe to the offer; Contribution being made by the promoters or directors either as part of the offer or separately in furtherance of objects**

   None of the Promoters, Directors or Key Managerial Personnel or senior management of the Company intends to subscribe to any of the Subscription Shares proposed to be issued under the preferential issue except below mentioned:

SN.	Name of the proposed allottee	Category/Designation/Relation	Securities proposed to be allotted
1	Kamlesh Keshavlal Lodhiya	Promoter and Managing Director	3,50,000

7. **Justification for the price (including premium, if any) at which the offer or invitation is being made; Basis on which the price has been arrived, along with the report of the registered valuer and name and address of the valuer who performed valuation:**

The Equity Shares of the Company have been listed on BSE Limited for more than 90 trading days as on the Relevant Date, i.e., Friday, July 31, 2026, and are frequently traded in accordance with the provisions of the SEBI ICDR Regulations.

Accordingly, the issue price of the Equity Shares to be allotted pursuant to the conversion of the Warrants to the Proposed Allottees shall not be less than the price determined in accordance with Regulation 164 of the SEBI ICDR Regulations.

Regulation 164 of the SEBI ICDR Regulations prescribes the minimum price at which a preferential issue may be made. Accordingly, the minimum issue price of the Equity Shares shall be the higher of:

a) the 90 trading days' volume weighted average price (VWAP) of the related Equity Shares quoted on the recognised stock exchange preceding the Relevant Date; and

b) the 10 trading days' volume weighted average price (VWAP) of the related Equity Shares quoted on the recognised stock exchange preceding the Relevant Date.

As per the pricing formula prescribed under Regulation 164 of the SEBI ICDR Regulations, the minimum issue price at which the Equity Shares pursuant to the conversion of the Warrants can be issued is Rs. 36.48/- per Equity Share.

Further, as the issue of Equity Shares pursuant to the conversion of the Warrants may result in the allotment of more than five per cent of the post-issue fully diluted share capital of the Company to certain allottees, the Company has complied with the provisions of Regulation 166A of the SEBI (ICDR) Regulations, 2018.

Accordingly, the Company has obtained a valuation certificate dated 6th August, 2026, from Mr. Abhishek Chhajed (CS), a Registered Valuer bearing IBBI Registration No. IBBI/RV/03/2020/13674 ("Independent Valuer"), certifying the issue price of the Convertible Warrants in accordance with Regulations 164 and 166A of the SEBI (ICDR) Regulations, 2018. The valuation report has been uploaded to the Company's website and website link at www.kouradiamondjewelry.com/?page_id=3341.

The Company proposes to issue the Convertible Warrants at an issue price of Rs. 37/- (Rupees Thirty-Seven only) per Warrant, which is not less than the minimum price determined in accordance with Regulation 164 and 166A of the SEBI ICDR Regulations.

8. Pricing of Preferential Issue

The Equity Shares of the Company are listed on BSE Limited. The Equity Shares of the Company are frequently traded on BSE Limited in terms of Regulation 164 of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations").

Further, as the proposed issue of Equity Shares may result in the allotment of more than five per cent of the post-issue fully diluted share capital of the Company to certain allottees, the pricing of the proposed preferential issue has also been determined in accordance with Regulation 166A of the SEBI ICDR Regulations.

Accordingly, the Company has obtained a valuation certificate dated 6th August, 2026, from Mr. Abhishek Chhajed (CS), a Registered Valuer bearing IBBI Registration No. IBBI/RV/03/2020/13674 ("Independent Valuer"), certifying the issue price of the Convertible Warrants in accordance with Regulations 164 and 166A of the SEBI (ICDR) Regulations, 2018. The valuation report has been uploaded to the Company's website and website link at www.kouradiamondjewelry.com/?page_id=3341.

Accordingly, the issue price has been fixed at Rs. 37/- (Rupees Thirty-Seven only) per Equity Share and per Warrant.

9. Method of determination of price as per the Articles of Association of the Company

The Articles of Association of the Company do not contain any provision relating to the determination of the floor price or minimum price for the issuance of securities on a preferential basis. Accordingly, this disclosure is not applicable.

Each Equity Share having a face value of Rs. 10/- (Rupees Ten only) is proposed to be issued at a price of Rs. 37/- (Rupees Thirty-Seven only) per Equity Share, as determined in accordance with Chapter V of the SEBI ICDR Regulations.

10. Relevant Date with reference to which the price has been arrived at:

In accordance with Regulation 161 of the SEBI ICDR Regulations, the Relevant Date for determining the minimum issue price of the Equity Shares proposed to be issued on a preferential basis is Friday, July 31, 2026, being 30 (thirty) days prior to the date of the Extraordinary General Meeting (EGM).

11. The names and Identity of proposed allottees, identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control, the percentage of post preferential issue capital that may be held by them and change in control, if any, in the issuer consequent to the preferential issue:

Sr. No.	Name of proposed allottees	Beneficial Ownership	Current & Proposed Status / Category	*Pre Issue Shareholding		No. of Equity Shares to be allotted	No. of Warrants to be allotted	#Post Issue Shareholding	
				No of share	%			No of share	% of the post Capital

1	Kamlesh Keshavlal Lodhiya	Kamlesh Keshavlal Lodhiya	Promoter	25,81,975	42.77	-	3,50,000	29,31,975	39.88
2	Anil Vrujlal Jogia	Anil Vrujlal Jogia	Non-promoter	10,000	0.17	-	2,50,000	2,60,000	3.54

#The post proposed issue share capital of the Company as shown above is calculated assuming full subscription and allotment of the Warrants and conversion of Warrants into equity shares i.e., 6,00,000 along with the conversion of previously pending convertible warrants into equity shares i.e., 7,15,000 Warrants.

12. Number of persons to whom preferential allotment has already been made during the year, in terms of number of securities and as well as price:

The Company has not made Preferential allotment during the Financial Year 2026-27.

13. Shareholding Pattern before and after the issue:

SN.	Category	Pre-issue		Post Issue considering full conversion of 7,15,000 Convertible Warrants		#Post Issue considering full conversion of 6,00,000 Convertible Warrants	
		No. of shares held	% of shares held	No. of shares held	% of shares held	No. of shares held	% of shares held
A	**Promoters and Promoter Group Holding**						
1	Individuals/Hindu undivided Family	40,36,225	66.86	47,51,225	70.37	51,01,225	69.39
	Bodies Corporate	0	0.00	0	0.00	0	0.00
	Sub Total (A) (1)	**40,36,225**	**66.86**	**47,51,225**	**70.37**	**51,01,225**	**69.39**
2	Foreign	0	0.00	0	0.00	0	0.00
	Promoters/ Promoter Group	0	0.00	0	0.00	0	0.00
	Individuals / HUF	0	0.00	0	0.00	0	0.00
	Bodies Corporate	0	0.00	0	0.00	0	0.00
	Sub Total (A) (2)	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
	Sub Total (A)	**40,36,225**	**66.86**	**47,51,225**	**70.37**	**51,01,225**	**69.39**
B1	Institutions (Domestic)	0	0.00	0	0.00	0	0.00
	Alternative Investment Fund	0	0.00	0	0.00	0	0.00
	Sub Total B1	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
B2	Institutions (Foreign)	0	0.00	0	0.00	0	0.00
	Foreign Portfolio Investors Category I	0	0.00	0	0.00	0	0.00

B2	**Sub Total B2**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
B3	Central Government/ State Government(s)/ President of India	0	0.00	0	0.00	0	0.00
B4	Non-Institutions	0	0.00	0	0.00	0	0.00
	Key Managerial Personnel	0	0.00	0	0.00	0	0.00
	Resident Individuals holding nominal share capital up to Rs. 2 lakhs	9,52,275	15.78	9,52,275	14.10	9,52,275	12.95
	Resident Individuals holding nominal share capital in excess of Rs. 2 lakhs	9,90,000	16.40	9,90,000	14.66	12,40,000	16.87
	Bodies Corporate	2,000	0.03	2,000	0.03	2,000	0.03
	Non-Resident Indians (NRIs)	22,000	0.36	22,000	0.33	22,000	0.30
	Any Other (specify)	0	0.00	0	0.00	0	0.00
	Firm/Trust	0	0.00	0	0.00	0	0.00
	HUF	34,000	0.56	34,000	0.50	34,000	0.46
	Sub Total B4	**20,00,275**	**33.14**	**20,00,275**	**29.63**	**22,50,275**	**30.61**
	B=(B1+B2+B3+B4)	**20,00,275**	**33.14**	**20,00,275**	**29.63**	**22,50,275**	**30.61**
	Total (A+B)	**60,36,500**	**100.00**	**67,51,500**	**100.00**	**73,51,500**	**100.00**

#The post proposed issue share capital of the Company as shown above is calculated assuming full subscription and allotment of the Warrants and conversion of Warrants into equity shares i.e., 6,00,000 along with the conversion of previously pending convertible warrants into equity shares i.e., 7,15,000 Warrants.

14. Proposed time frame within which the issue or allotment shall be completed:

Pursuant to the provisions of the SEBI (ICDR) Regulations, 2018, the allotment of the Convertible Warrants pursuant to this preferential issue shall be completed within 15 days from the date of passing the Special Resolution by the shareholders.

However, where the allotment is pending on account of the requirement to obtain any approval or permission from any regulatory authority or the Government of India, the allotment shall be completed within 15 days from the date of receipt of the last of such approvals or permissions, in accordance with Regulation 170 of the SEBI ICDR Regulations.

The Convertible Warrants may be exercised by the Warrant holder, in one or more tranches, at any time on or before the expiry of 18 months from the date of their allotment, by submitting a written notice specifying the number of Warrants proposed to be exercised together with the aggregate consideration payable. The Company shall, without any further approval from the shareholders, allot the corresponding number of Equity Shares in dematerialized form. The

Company shall ensure that the allotment of such Equity Shares upon exercise of the Warrants is completed within 15 days from the date of exercise.

15. Change in Control, if any, in the Company that would occur consequent to the Preferential Allotment

There shall be no change in the management or control over the Company, pursuant to the above-mentioned preferential allotment.

16. The justification for the proposed allotment to be made for consideration other than cash, together with the valuation report of the registered valuer: Not applicable.

17. Lock-in period

The Convertible Warrants shall be locked in for such period as may be specified under Regulations 167 and 168 of the SEBI ICDR Regulations.

The Convertible Warrants, as well as the Equity Shares allotted upon conversion of the Warrants, shall be locked-in in accordance with Chapter V of the SEBI ICDR Regulations. The entire pre-preferential allotment shareholding of the proposed allottee(s), if any, in the Company shall also be subject to lock-in as per the provisions of the SEBI ICDR Regulations.

18. Listing of the proposed shares

The Company shall make an application to BSE Limited, on which the existing equity shares of the Company are listed, for listing of the aforementioned shares. The above shares, once allotted, shall rank *pari passu* with the existing equity shares of the Company in all respects, including dividend.

19. Certificate of Practicing Company Secretary:

The certificate from, M/S Dilip Swarnkar & Associates, the Practicing Company Secretary, certifying that the Preferential Allotment is being made in accordance with the requirements contained in the SEBI (ICDR) Regulations, is hosted on the Company's website and is accessible at link: www.kouradiamondjewelry.com/?page_id=3341.

20. The percentage (%) of Post Preferential Issue Capital that may be held by the allottees and change in control, if any, consequent to the Preferential Issue:

The percentage (%) of Post Preferential Issue Capital that may be held by the allottees as mentioned in table below and there shall be no change in the management or control of the Company pursuant to the aforesaid issue and allotment of Equity Shares pursuant to the conversion of the Warrants.

Sr. No.	Name of proposed allottees	Current & Proposed Status / Category	Pre Issue Shareholding		No. of Equity Shares to be allotted	No. of Warrants to be allotted	#Post Issue Shareholding	
			No of share	%			No of share	% of the post Capital
1	Kamlesh Keshavlal Lodhiya	Promoter	25,81,975	42.77	-	3,50,000	29,31,975	39.88
2	Anil Vrujlal Jogia	Non-promoter	10,000	0.17	-	2,50,000	2,60,000	3.54

#The post proposed issue share capital of the Company as shown above is calculated assuming full subscription and allotment of the Warrants and conversion of Warrants into equity shares i.e., 6,00,000 along with the conversion of previously pending convertible warrants into equity shares i.e., 7,15,000 Warrants.

21. Current and Proposed Status of Allottees:

SN.	Name of proposed allottees	No. of warrant proposed to be allotted	Current status of the allottees	Proposed status of the allottees
1.	Kamlesh Keshavlal Lodhiya	3,50,000	Promoter	Promoter
2.	Anil Vrujlal Jogia	2,50,000	Non-promoter	Non-promoter

22. Other Disclosures/ Undertakings

a) The Company, none of the Promoters and Directors of the Company are categorized as wilful defaulters by any bank(s) or financial institution(s) or any consortium thereof, in accordance with the guidelines on wilful defaulters, issued by the Reserve Bank of India. Consequently, the disclosures required under Regulation 163(1)(i) of SEBI ICDR Regulations.

b) The proposed allottees, the beneficial owners to proposed allottees, issuer, its promoter and directors, have not been declared as wilful defaulter or a fraudulent borrower as per RBI Circular Ref. No. RBI/2015-16/100 DBR.No.CID.BC.22/20.16.003/2015-16 dated 1 July 2015 by the banks.

c) The proposed allottees and the beneficial owners to proposed allottees have not been, directly or indirectly, debarred from accessing the capital market or have been restrained by any regulatory authority from, directly or indirectly, acquiring the said securities.

d) None of the Promoters or Directors of the Company is a fugitive economic offender as defined under section 12 of the Fugitive Economic Offenders Act, 2018.

e) Neither the Company nor any of its Promoters or Directors is a fraudulent borrower;

f) Issuer, proposed allottees and beneficial owners do not have direct or indirect relation with the companies, its promoters and whole-time directors, which are compulsorily delisted by any recognized stock exchange.

g) The proposed allottees have confirmed that they have not sold any equity share of the Company during the 90 trading days preceding the Relevant Date.

h) The Company has no subsisting default in the redemption or payment of dividend on equity shares of the Company since the commencement of Companies Act, 2013.

i) Since the Company's equity shares are listed on BSE Limited for a period of more than 90 trading days prior to the Relevant Date, the Company is neither required to re-compute the price, nor is required to submit an undertaking as specified under applicable provisions of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

j) There is no outstanding due to Securities Exchanges Board of India, the stock exchange or the depositories.

k) The Company is in compliance with the conditions for continuous listing of equity shares, as specified in the listing agreement with BSE Limited, where the equity shares of the issuer are listed, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015, as amended, and any circular or notification issued by the Board thereunder; and is eligible to make the preferential issue under Chapter V of the SEBI ICDR Regulations.

l) The preferential issue of securities is being made in strict compliance with the provisions of SEBI (ICDR) Regulations, 2018 and the amendments, thereof, pertaining to conditions for preferential issue.

m) The proposed preferential issue is not ultra vires to the provisions of Articles of Association of the issuer.

The approval of the shareholders by way of a special resolution is required for the proposed issue and allotment of Convertible Warrants to the promoters and non-promoters on a preferential basis, pursuant to the applicable provisions of the Companies Act, 2013, read with applicable rules made thereunder and SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

The Board of Directors recommend passing of Special Resolutions as set out in Item No. 2 of the accompanying notice relating to the issue and allotment of Equity Shares pursuant to conversion of Warrant on a preferential basis.

Except Mr. Kamlesh Keshavlal Lodhiya and their relatives, none of the Directors, Key Managerial Personnel of the Company, or their respective relatives, are in any way concerned or interested, financially or otherwise, in the said resolution.

By order of the Board,
Koura Fine Diamond Jewelry Limited

Place: Ahmadabad
Date: 06th August, 2026

Sd/-

Kamlesh Keshavlal Lodhiya
Managing Director
DIN: 09547591