

Name of the Issuer:		Koura Fine Diamond Jewelry Limited	Last updated on		14-Oct-24
1	Type of Issue (IPO / FPO)	IPO			
2	Issue Size (Rs. lakhs)*	550.00			
- Fresh Issue Size (Rs. lakhs)					
*Source: Prospectus dated February 28, 2024 and Final Post issue report dated March 06, 2024					
3	Grade of issue along with name of the rating agency				
Name		Not Applicable			
Grade		Not Applicable			
4	Subscription Level (Number of times)	685.41*			
Source: Final Post issue report dated March 06, 2024					
*The above figure is after technical rejections					
5	QIB Holding (as a % of outstanding capital) as disclosed to stock exchanges				
Particulars					
					%
(i) allotment in the issue ⁽¹⁾					1.43%
(ii) at the end of 1st Quarter immediately after the listing*					1.39%
(iii) at the end of 1st FY (March 31, 2024)*					0.00%
(iv) at the end of 2nd FY (March 31, 2025)*					-
(v) at the end of 3rd FY (March 31, 2026)*					-
*QIB Holding not disclosed as reporting for the relevant fiscal year has not been completed.					
(1) Source: Basis of Allotment					
6	Financials of the issuer (Consolidated)				
		(In Rs. Cr.)			
Parameters		1st FY	2nd FY	3rd FY	
		(March 31, 2024)*	(March 31, 2025)*	(March 31, 2026)*	
Income from operations		30.97	Not Available	Not Available	
Net Profit for the period		(-1.02)	Not Available	Not Available	
Paid-up equity share capital		3.60	Not Available	Not Available	
		4.96	Not Available	Not Available	
*Financials not disclosed as reporting for the relevant fiscal year has not been completed.					
7	Trading Status in the scrip of the issuer				
Company's Equity Shares are listed on SME Platform of BSE India Limited					
The Shares have not been suspended or delisted.					
Particulars					
					Status
(i) at the end of 1st FY (March 31, 2025)*					NA
(ii) at the end of 2nd FY (March 31, 2026)*					NA
(iii) at the end of 3rd FY (March 31, 2027)*					NA
*Trading status not disclosed as the relevant fiscal year has not been completed.					
8	Change in Directors of issuer from the disclosures in the offer document				
Particulars		Name of the Director		Appointed / Resigned	
(i) at the end of 1st FY (March 31, 2025)*		Not Available		Not Available	
(ii) at the end of 2nd FY (March 31, 2026)*		Not Available		Not Available	
(iii) at the end of 3rd FY (March 31, 2027)*		Not Available		Not Available	
Source: Stock Exchange Filings					
* Changes in Directors of Issuer not updated as the relevant financial years have not been completed					

9 Status of implementation of project/ commencement of commercial production

(i) as disclosed in the offer document	NA
(ii) Actual implementation	NA
(iii) Reasons for delay in implementation, if any	NA

10 Status of utilization of issue proceeds

(i) as disclosed in the offer document

(Rs. lakhs)

Objects of the Fresh Issue	Amount
Funding working capital requirements of our Company	450
General Corporate Purpose	49.60
Total	499.60

Source: Prospectus dated February 28, 2024

(ii) Actual utilization

(Rs. lakhs)

Objects of the Fresh Issue	Amount
Funding working capital requirements of our Company	450
General Corporate Purpose	49.6
Total	499.6

(iii) Reasons for deviation, if any

Not applicable

11 Comments of monitoring agency

(a) Comments on use of funds

(b) Comments on deviation, if any, in the use of proceeds of the issue from the objects stated in the offer document

Not Applicable, since Issue size is less than Rs. 100 crores

(c) Any other reservations expressed by the monitoring agency about the end use of funds

12 Pricing Data

Issue Price (Rs.):	55
Designated Stock Exchange:	BSE
Listing Date:	29-Jun-24

Price parameters	At close of listing day (March 14, 2024)	At close of 30th calendar day from listing day (April 15, 2024) ⁽¹⁾	At close of 90th calendar day from listing day (June 11, 2024) ⁽²⁾	As at the end of 1st FY after the listing of the issue (March 31, 2024) ⁽³⁾		
				Closing price	High (during the FY)	Low (during the FY)
Market Price on BSE	75.00	51.49	48.95	44.68	78.75	42.00
SENSEX50*	25,240.71	23,394.25	24,465.93	25,240.71	25,397.90	22,148.12
BSE Metal (As working in Gold and Diamond sector)	26,713.48	30,246.02	33,139.63	33,050.57	34,167.05	25,126.74
Sectoral Index	Comparable Sectoral Index is not available					

Price parameters	As at the end of 2nd FY after the listing of the issue (March 31, 2025)			As at the end of 3rd FY after the listing of the issue (March 31, 2026)		
	Closing price	High (during the FY)	Low (during the FY)	Closing price	High (during the FY)	Low (during the FY)
Market Price on BSE	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
SENSEX50*	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
BSE Metal (As working in Gold and Diamond sector)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available

*Being index of NSE, the designated stock exchange

Note:

(1) 30th calendar day shall be taken as listing date plus 29 calendar days.

(2) 90th calendar day shall be taken as listing date plus 89 calendar days.

(3) High and Low based on intra day prices

(4) In case of any reporting day falling on a holiday, previous trading day prices has been disclosed.

Basis for Issue Price

Accounting ratio	Name of company	As disclosed in the offer document (See (9)(K) Schedule VI of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018)	At the end of 1 st FY March 31, 2024*	At the end of 2 nd FY March 31, 2025*	At the end of 2 nd FY March 31, 2026*
EPS	Issuer:	55.89	(-3.85)	Not Available	Not Available
	Peer Group: Ashapuri gold ornament Limited	78.51	0.3	Not Available	Not Available
	Tribhovandas bhimji Zaveri Limited	78.13	8.1	Not Available	Not Available
	Industry Avg:	78.32	4.35	Not Available	Not Available
P/E	Issuer:	0.89	(-11.61)	Not Available	Not Available
	Peer Group: Ashapuri gold ornament Limited	107.63	37.37	Not Available	Not Available
	Tribhovandas bhimji Zaveri Limited	13.24	12.88	Not Available	Not Available
	Industry Avg:	114.25	43.81	Not Available	Not Available
RoNW	Issuer:	6.74%	(-11.70)	Not Available	Not Available
	Peer Group: Ashapuri gold ornament Limited	2.16%	11.65	Not Available	Not Available
	Tribhovandas bhimji Zaveri Limited	7.07%	9.19	Not Available	Not Available
	Industry Avg:	4.62%	16.25	Not Available	Not Available
NAV per share based on balance sheet	Issuer	5.56	23.79	Not Available	Not Available
	Peer Group: Ashapuri gold ornament Limited	158.14	35.96	Not Available	Not Available
	Tribhovandas bhimji Zaveri Limited	2399.19	91.11	Not Available	Not Available
	Industry Avg:	1357.735	81.535	Not Available	Not Available

Notes:

(1) Sourced from Prospectus dated January 03, 2024.

* The relevant data is not available yet.

**Information not provided as the relevant fiscal year has not completed

Key ratios for the Company for the three fiscal years stated above are/shall be calculated as follows:

(i) Earnings per Equity Share are computed in accordance with Accounting Standard 20 "earnings per Share" notified by the Companies (Accounting Standards) Rules, 2006.

Any other material information

Date of disclosure to Designated Stock Exchange	Announcement
11-Apr-24	Compliance Certificate for the Year Ended On March 31, 2024
16-Apr-24	Board Meeting Outcome for Appointment of Internal Auditor
16-May-24	Obtained TOR License to import Gold at Concessional Duty
23-May-24	Audited Financial Results Of The Company For The Half Year And Year Ended On 31st March, 2024
17-Jun-24	Appointment of Secretarial Auditor of the Company
03-Jul-24	Appointment of Ms. Charmi Kamlesh Lodhiya as CFO, Resignation of Mr. Krunal Soni as CFO, Appointment of M/s. Munir Shah & Associates as Internal Auditor for FY 2024-25
02-Sep-24	Notice of 2nd Annual General Meeting.
02-Oct-24	2nd Annual General Meeting.

Disclaimer:

The information compiled herein is in accordance with the disclosure requirements with regard to the track record of the public issues managed by GYR Capital Advisors Private Limited ("GYR") arising out of the SEBI Master Circular No. SEBI/HO/CFD/PoD-1/P/CIR/2023/157 dated September 26, 2023. This information is gathered from the Prospectus of the Issuer, as amended, and from the filings made by the Issuer with the BSE Limited ("BSE") and the National Stock Exchange of India Limited ("NSE" and together with the BSE, the "Stock Exchanges"), as applicable, from time to time, price-volume data available on the website of the Stock Exchanges, other sources as disclosed herein and information / clarifications provided by the Issuer.

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