

	Name of the Issuer:		Koura Fine Diamond Jewelry Limited	Last updated on		13.10.2026
1	Type of Issue (IPO / FPO)		IPO			
2	Issue Size (Rs. lakhs)* - Fresh Issue Size (Rs. lakhs) <i>*Source: Prospectus dated February 28, 2024 and Final Post issue report dated March 06, 2024</i>		550.00			
3	Grade of issue along with name of the rating agency Name Grade		Not Applicable Not Applicable			
4	Subscription Level (Number of times) <i>Source: Final Post issue report dated March 06, 2024</i> <i>*The above figure is after technical rejections</i>		685.41*			
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)*					0.00%
	(v) at the end of 3rd FY (March 31, 2026)*					0.00%
	<i>*QIB Holding not disclosed as reporting for the relevant fiscal year has not been completed.</i> <i>(1) Source: Basis of Allotment</i>					
6	Financials of the issuer (Consolidated)					
						(In Rs. Cr.)
	Parameters	1st FY (March 31, 2024)*	2nd FY (March 31, 2025)*	3rd FY (March 31, 2026)*		
	Income from operations	30.97	41.96	91.78		
	Net Profit for the period	(-1.02)	0.17	0.76		
	Paid-up equity share capital	3.60	3.60	6.04		
	Reserves excluding revaluation reserves	4.96	5.14	1,108.32		
	<i>*Financials not disclosed as reporting for the relevant fiscal year has not been completed.</i>					
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)*					Frequently Traded
	(ii) at the end of 2nd FY (March 31, 2026)*					Frequently Traded
	(iii) at the end of 3rd FY (March 31, 2027)*					NA
	<i>*Trading status not disclosed as the relevant fiscal year has not been completed.</i>					
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	349.01				
	General Corporate Purpose	49.6				
	Total	398.61				
	(iii) Reasons for deviation, if any	Not applicable				
11	Comments of monitoring agency					
	(a) Comments on use of funds	Not Applicable, since Issue size is less than Rs. 100 crores				
	(b) Comments on deviation, if any, in the use of proceeds of the issue from the objects stated in the offer document					
	(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				
	As at the end of 1st FY after the listing of the issue					
	(March 31, 2024) ⁽³⁾					
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⁾	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					
	As at the end of 2nd FY after the listing of the issue		As at the end of 3rd FY after the listing of the issue			
	(March 31, 2025)		(March 31, 2026)			
Price parameters	Closing price	High (during the FY)	Low (during the FY)	Closing price	High (during the FY)	Low (during the FY)
Market Price on BSE	25.38	25.38	25.09	36.25	36.00	27.00
SENSEX50*	77,414.92	85,978.25	70,234.43	23,333.14	27,541.52	22,582.21
BSE Metal (As working in Gold and Diamond sector)	30,824.72	34,946.48	26,752.37	36,815.93	41,101.11	25,884.45
*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)	0.48	1.26
	Peer Group: Ashapuri gold ornament Limited	78.51	0.3	0.38	0.56
	Tribhovandas bhimji Zaveri Limited	78.13	8.1	10.25	30.04
	Industry Avg:	78.32	4.35	3.7	15.3
P/E	Issuer:	0.89	(-11.61)	52.8	40.5
	Peer Group: Ashapuri gold ornament Limited	107.63	37.37	15.94	7.8
	Tribhovandas bhimji Zaveri Limited	13.24	12.88	17.89	3.8
	Industry Avg:	114.25	43.81	28.9	5.8
RoNW	Issuer:	6.74%	(-11.70)	1.97%	28.8
	Peer Group: Ashapuri gold ornament Limited	2.16%	11.65	7.07%	5.7
	Tribhovandas bhimji Zaveri Limited	7.07%	9.19	10.25%	23.68
	Industry Avg:	4.62%	16.25	6.43%	14.69
NAV per share based on balance sheet	Issuer	5.56	23.79	24.27	29.29
	Peer Group: Ashapuri gold ornament Limited	158.14	35.98	4.4	5
	Tribhovandas bhimji Zaveri Limited	2399.19	91.11	98.49	126.88
	Industry Avg:	1357.735	81.535	42.39	65.94

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 TQR 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	
02-Oct-24	Notice of 2nd Annual General Meeting.
02-Oct-24	2nd Annual General Meeting.
14-Nov-24	Board Meeting Outcome for Outcome Of The Board Meeting Held On 14Th November, 2024 For Approved Un-Audited Financial Results Of The Company For The Half Year Ended On 30Th September, 2024
02-Jul-25	Alteration in article II sub clause 1 of the Articles of Association of the Company by insert the new article for to empower the Company for the said further issue of securities may be made in any manner whatsoever as the Board may determine including by way of preferential offer or private placement, subject to approval of shareholders
	increase in authorized share capital of the Company from existing Rs. 4,00,00,000 to Rs. 7,20,00,000
	Issue of 6,50,000 equity shares at an issue price of Rs. 31.30/- per share (including a premium of Rs. 20.30/- per share) to the Promoters on preferential basis
	Issue of 25,00,000 convertible Warrants at an issue price of Rs. 31.30/- per share (including a premium of Rs. 20.30/- per share) to the promoters & non-promoters on preferential basis
07-Aug-26	To increase authorized capital of company
15-Apr-26	Intimation of Change in Registered Office within Local Limits.
12-Oct-26	Allotment of Convertible Share Warrants on Preferential Basis

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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