

# PURE

GiftCarat Ltd.

14<sup>th</sup> May, 2018

To,  
The Manager  
The Corporate Relations Department  
**BSE Limited**  
P. J. Towers, Dalal Street,  
Mumbai - 400 001, Maharashtra.

**Sub: Standalone Audited Financial Results for the Half Year and Year ended 31<sup>st</sup> March, 2018.**

Scrip Code: 540492

Dear Sir/Madam,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to enclose herewith Standalone Audited Financial Results along with Auditors' Report of the Company for the Half Year and Year ended 31<sup>st</sup> March, 2018 which has been considered and approved at the meeting of the Board of Directors of the Company held on 14<sup>th</sup> May, 2018.

Kindly take the same on your record and oblige.

Thanking you.

Yours faithfully,

**For PURE GIFTCARAT LIMITED**



**SHWET KORADIYA**

Chairman & Managing Director

DIN: 03489858



Encl.: As Above.

(CIN No. - L36910GJ2011PLC065141)

**Registered Office : Plot - 828/829, 3<sup>rd</sup> Floor, Office - 3, Shree Kuberji Complex, Athugar Street,  
Nanpura Main Road, Surat - 395001, Gujarat.**

**Email: [info@puregiftcarat.com](mailto:info@puregiftcarat.com) | Tel: 0261-2473233 | Web: [www.puregiftcarat.com](http://www.puregiftcarat.com)**



**H.B. KANSARIWALA** B. Com., F.C.A.

Cell.: 98251 18009

**A. H. CHEVLI** B. Com., F.C.A.

Cell.: 98253 64938



**KANSARIWALA & CHEVLI**  
CHARTERED ACCOUNTANTS

2/1447, "UTKARSH", 1st Floor.  
Opp. Sanghvi Hospital, Behind Centre Point.  
Sagrampura, SURAT-395002. Phone: 2364640-2364641  
e-mail : kansariwala\_chevli@hotmail.com

**Auditor's Report on Half Yearly Standalone Financial Results and Year to Date Result of Pure Giftcarat Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

To,

The Board of Directors

**PURE GIFTCARAT LIMITED**

We have audited the Statement of Standalone Financial Results of **Pure Giftcarat Limited** ("The Company") for the half year ended 31<sup>st</sup> March, 2018 and year to date results attached herewith for the period from 1<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the Stock Exchange. This half year and year to date financial results have been prepared on the basis of interim financial statement, which is the responsibility of the Company's management and has been approved by Board of Directors. Our responsibility is to express an opinion on these financial results and statements based on our audit of the such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 for Interim Financial Reporting, prescribed, under section 133 of the Companies Act, 2013 read with relevant rules issued and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.





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In our opinion and to the best of our information and according to the explanations given to us this half year and year to date financial results:

- i. are presented in accordance with the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard, and
- ii. gives a true and fair view of the net profit and other financial information for the half year ended 31<sup>st</sup> March, 2018 and year to date results for the period from 1<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018.

The Statement includes the results for the half year ended 31<sup>st</sup> March, 2018 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the half year of the current financial year which were subject to limited review by us.

**For Kansariwala & Chevli**

Chartered Accountants

FRN. 123689W



**H. B. Kansariwala**

(Partner)

(M. No. 032429)

Place: Surat

Date: 14-05-2018



# PURE

## GiftCarat Ltd.

### Statement of Standalone Audited Financial Results for the Half Year and Year Ended 31st March, 2018

(Rs. in lakh)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31.03.2018 (Audited)	30.09.2017 (Unaudited)	31.03.2017 (Audited)	31.03.2018 (Audited)	31.03.2017 (Audited)
1	<b>Income</b>					
	(a) Revenue from Operations	1279.11	1135.80	4714.08	2414.91	9785.49
	(b) Other Income	0.00	0.00	0.00	0.00	0.00
	<b>Total Income (a+b)</b>	<b>1279.11</b>	<b>1135.80</b>	<b>4714.08</b>	<b>2414.91</b>	<b>9785.49</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	995.56	1127.73	362.53	2123.29	10268.80
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	267.64	(52.20)	4302.46	215.44	(576.17)
	(d) Employee benefits expense	11.09	12.50	16.46	23.58	47.88
	(e) Finance costs	0.00	0.00	0.09	0.00	0.00
	(f) Depreciation and amortisation expense	0.10	1.74	1.49	1.83	1.49
	(g) Other expenses	5.57	7.02	29.63	12.59	30.53
	<b>Total expenses</b>	<b>1279.96</b>	<b>1096.78</b>	<b>4712.66</b>	<b>2376.74</b>	<b>9772.52</b>
3	<b>Profit/(Loss) before exceptional and extraordinary items and tax</b>	<b>(0.85)</b>	<b>39.02</b>	<b>1.42</b>	<b>38.17</b>	<b>12.96</b>
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	<b>Profit/(Loss) before extraordinary items and tax</b>	<b>(0.85)</b>	<b>39.02</b>	<b>1.42</b>	<b>38.17</b>	<b>12.96</b>
6	Extraordinary items	0.00	17.71	0.00	17.71	0.00
7	<b>Profit/(Loss) before tax</b>	<b>(0.85)</b>	<b>21.31</b>	<b>1.42</b>	<b>20.46</b>	<b>12.96</b>
8	Tax Expenses					
	Current tax	0.49	7.50	4.27	7.99	4.27
	Deferred tax	0.26	0.00	(0.17)	0.26	(0.17)
	<b>Total Tax Expenses</b>	<b>0.75</b>	<b>7.50</b>	<b>4.10</b>	<b>8.25</b>	<b>4.10</b>
9	<b>Net Profit/(Loss) for the period from Continuing Operations</b>	<b>(1.60)</b>	<b>13.81</b>	<b>(2.68)</b>	<b>12.21</b>	<b>8.86</b>
10	Net Profit/(Loss) for the period from discontinuing Operations	0.00	0.00	0.00	0.00	0.00
11	<b>Net Profit/(Loss) for the period</b>	<b>(1.60)</b>	<b>13.81</b>	<b>(2.68)</b>	<b>12.21</b>	<b>8.86</b>
12	<b>Details of Equity Share capital</b>					
	Paid Up Share Capital	2161.50	2161.50	1588.50	2161.50	1588.50
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
13	Reserves Excluding Revaluation reserve	0.00	0.00	0.00	198.67	14.56
14	(i) Earning per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic EPS	(0.004)	0.18	(0.02)	0.18	0.06
	(b) Diluted EPS	(0.004)	0.18	(0.02)	0.18	0.06
	(i) Earning per share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic EPS	(0.01)	0.06	(0.02)	0.06	0.06
	(b) Diluted EPS	(0.01)	0.06	(0.02)	0.06	0.06

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(CIN No. - L36910GJ2011PLC065141)

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## GiftCarat Ltd.

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### Standalone Statement of Assets and Liabilities

(Rs. in lakh)

Particulars		As at 31.03.2018 Audited	As at 31.03.2017 Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholder's Funds</b>		
	(a) Share Capital	2161.50	1588.50
	(b) Reserves and Surplus	198.67	14.56
	(c) Money received against share warrants	0.00	0.00
	<b>Total Shareholders' Funds</b>	<b>2360.17</b>	<b>1603.06</b>
<b>2</b>	<b>Share application money pending allotment</b>	<b>0.00</b>	<b>0.00</b>
<b>3</b>	<b>Non- Current liabilities</b>		
	(a) Long-term borrowings	0.00	0.00
	(b) Deferred tax liabilities (net)	0.00	0.00
	(c) Other long- term liabilities	0.00	0.00
	(d) Long- term Provisions	0.00	0.00
	<b>Total Non- Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>
<b>4</b>	<b>Current liabilities</b>		
	(a) Short- term borrowings	0.00	0.00
	(b) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	81.20	86.15
	(c) Other current liabilities	0.00	0.00
	(d) Short- term provisions	13.04	6.34
	<b>Total- Current Liabilities</b>	<b>94.24</b>	<b>92.49</b>
	<b>Total- Equity and Liabilities</b>	<b>2454.41</b>	<b>1695.55</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non- Current assets</b>		
	(a) Fixed assets		
	(i) Tangible assets	3.76	5.00
	(ii) Intangible assets	0.00	0.00
	(iii) Intangible assets under development	529.36	529.36
	(ii) Capital Work in Progress	0.00	0.00
	<b>Total Fixed assets</b>	<b>533.12</b>	<b>534.36</b>
	(b) Non-current investments	0.00	0.00
	(c) Deferred tax assets (net)	0.69	0.96
	(d) Long-term loans and advances	0.00	0.00
	(e) Other non-current assets	0.00	0.00
	<b>Total Non-current assets</b>	<b>533.81</b>	<b>535.31</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current Investments	0.15	0.15
	(b) Inventories	703.20	918.64
	(c) Trade Receivables	1202.90	235.80
	(d) Cash and Cash equivalents	2.67	4.97
	(e) Bank Balance other than Cash and Cash equivalents	0.00	0.00
	(f) Short- term loans and advances	0.00	0.00
	(g) Other Current Assets	11.68	0.68
	<b>Total Current assets</b>	<b>1920.60</b>	<b>1160.24</b>
	<b>Total - Assets</b>	<b>2454.41</b>	<b>1695.55</b>

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**Notes:-**

- 1 The Audited Results of the Company for the half year and year ended 31<sup>st</sup> March, 2018 has been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 14<sup>th</sup> May, 2018.
- 2 The Statutory Auditor has issued unqualified report on the Audited Financial Results. These financial results are available on the Company's Website.
- 3 The Company is engaged in the Business of Trading of Diamonds & Jewellery. Hence, there is no separate reporting segment in terms of Accounting Standard 17.
- 4 The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemptions available to the Companies Listed with SME Exchange.
- 5 The statement includes the results for the Half year ended 31<sup>st</sup> March, 2018 and 31<sup>st</sup> March, 2017, being the balancing figures between the audited figures in respect of the full financial year and the unaudited figures in respect of the half year ended 30<sup>th</sup> September, 2017 and 30<sup>th</sup> September, 2016 respectively.
- 6 There are no Investors Complaints pending as on 31<sup>st</sup> March, 2018.
- 7 The Figures for the previous half year / year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.

Place: Surat  
Date : 14/05/2018



FOR PURE GIFT CARAT LIMITED

A handwritten signature in blue ink, appearing to read "Shwet Koradiya".

**SHWET KORADIYA**  
Chairman & Managing Director  
(DIN: 03489858)

( CIN No. - L36910GJ2011PLC065141)

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