



2nd November, 2018

To,
The Corporate Relations Department
BSE Limited
P. J. Towers, Dalal Street,
Mumbai-400001, Maharashtra

Sub: Unaudited Financial Results for the Half Year ended 30th September, 2018 along with Limited Review Report of Statutory Auditor

Scrip Code: 540492

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board at its meeting held on 2nd November, 2018 has considered and approved Unaudited Financial Results for the Half Year ended 30th September, 2018. Accordingly, we are pleased to enclose herewith the following:

- (i) Statement of Unaudited Financial Results for the Half Year ended 30th September, 2018 alongwith the Statement of Assets & Liabilities for the Half Year ended 30th September, 2018; and
- (ii) Limited Review Report of issued by the Statutory Auditor of the Company on Unaudited Financial Results for the Half Year ended 30th September, 2018.

Kindly take the same on your record.

Thanking you,

Yours faithfully,
For PURE GIFT CARAT LIMITED

SHWET KORADIYA
Chairman & Managing Director
DIN: 03489858



Encl.: As Above

(CIN No. - L36910GJ2011PLC065141)

Registered Office : M-40, Second Floor, VIP Plaza, Near Shyam Temple, Vesu, Surat - 395007, Gujarat.
Email : info@puregiftcarat.com | Tel: 0261-2600343 | Mob: +91-7043999030 | Web : www.puregiftcarat.com



Statement of Standalone Unaudited Financial Results for the Half Year Ended 30th September, 2018

(Rs. in lakh)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30.09.2018	31.03.2018	30.09.2017	31.03.2018	31.03.2017
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	963.77	1279.11	1135.80	2414.91	9785.49
	(b) Other Income	0.00	0.00	0.00	0.00	0.00
	Total Income (a+b)	963.77	1279.11	1135.80	2414.91	9785.49
2	Expenses					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	564.07	995.56	1127.73	2123.29	10268.80
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	366.58	267.64	(52.20)	215.44	(576.17)
	(d) Employee benefits expense	11.54	11.09	12.50	23.58	47.88
	(e) Finance costs	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.67	0.10	1.74	1.83	1.49
	(g) Other expenses	6.14	5.57	7.02	12.59	30.53
	Total expenses	949.00	1279.96	1096.78	2376.74	9772.52
3	Profit/(Loss) before exceptional and extraordinary items and tax	14.77	(0.85)	39.02	38.17	12.96
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax	14.77	(0.85)	39.02	38.17	12.96
6	Extraordinary items	0.00	0.00	17.71	17.71	0.00
7	Profit/(Loss) before tax	14.77	(0.85)	21.31	20.46	12.96
8	Tax Expenses					
	Current tax	4.50	0.49	7.50	7.99	4.27
	Deferred tax	0.00	0.26	0.00	0.26	(0.17)
	Total Tax Expenses	4.50	0.75	7.50	8.25	4.10
9	Net Profit/(Loss) for the period from Continuing Operations	10.27	(1.60)	13.81	12.21	8.86
10	Net Profit/(Loss) for the period from discontinuing Operations	0.00	0.00	0.00	0.00	0.00
11	Net Profit/(Loss) for the period	10.27	(1.60)	13.81	12.21	8.86
12	Details of Equity Share capital					
	Paid Up Share Capital	2161.50	2161.50	2161.50	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	0.07	(0.004)	0.18	0.18	0.06
	(b) Diluted EPS	0.07	(0.004)	0.18	0.18	0.06
	(i) Earning per share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic EPS	0.05	(0.01)	0.06	0.06	0.06
	(b) Diluted EPS	0.05	(0.01)	0.06	0.06	0.06

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Standalone Statement of Assets and Liabilities

(Rs. in lakh)

Particulars		As at 30.09.2018 Unaudited	As at 31.03.2018 Audited
A	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	2161.50	2161.50
	(b) Reserves and Surplus	208.94	198.67
	(c) Money received against share warrants	0.00	0.00
	Total Shareholders' Funds	2370.44	2360.17
	Share application money pending allotment		0.00
3	Non- Current liabilities		
	(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
	Total Non- Current Liabilities	0.00	0.00
4	Current liabilities		
	(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	8.20	81.20
	(c) Other current liabilities	0.00	0.00
	(d) Short- term provisions	9.47	13.04
	Total- Current Liabilities	17.67	94.24
	Total- Equity and Liabilities	2388.11	2454.41
B	ASSETS		
1	Non- Current assets		
	(a) Fixed assets		
	(i) Tangible assets	3.09	3.76
	(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
	Total Fixed assets	532.45	533.12
	(b) Non-current investments	0.00	0.00
	(c) Deferred tax assets (net)	0.69	0.69
	(d) Long-term loans and advances	0.00	0.00
	(e) Other non-current assets	0.00	0.00
	Total Non-current assets	533.14	533.81
2	Current assets		
	(a) Current Investments	0.15	0.15
	(b) Inventories	336.62	703.20
	(c) Trade Receivables	1505.35	1202.90
	(d) Cash and Cash equivalents	1.77	2.67
	(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	11.08	11.68
	Total Current assets	1854.97	1920.60
	Total - Assets	2388.11	2454.41

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Notes:-

- 1 The above financial results of the Company for the half year ended 30th September, 2018 has been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 2nd November, 2018.
- 2 The Auditor of the Company has carried out a "Limited Review" on the financial results for the half year ended 30th June, 2018 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have expressed his unqualified opinion. 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 There are no Investors Complaints pending as on 30th September, 2018.
- 6 The Figures for the previous half year / year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.

Place: Surat
Date : 02/11/2018



FOR PURE GIFT CARAT LIMITED

SHWET KORADIYA
Chairman & Managing Director
(DIN: 03489858)

(CIN No. - L36910GJ2011PLC065141)

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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

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

To,

The Board of Directors of **PURE GIFTCARAT LIMITED**

1. We have reviewed the accompanying Statement of Standalone unaudited financial results of PURE GIFTCARAT LIMITED ("The Company") for the half year ended September 30, 2018 ("the statement"), 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. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of this Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

2. We conducted our review of the statements in accordance with the Standards on Review Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain reasonable assurance about whether the statements are free of material misstatement(s). A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on or review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financials result prepared in accordance with applicable Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR KANSARIWALA & CHEVLI,
Chartered Accountants,



(H. B. Kansariwala)

Partner

Membership No. 032429

Firm Registration No. 123689W

Peer Review No. PU0102793706

Place: **Surat**

Date: **02.11.2018**