

Pure GiftCarat Ltd.

(Formerly known as 'L'avance Dirays Limited')

Statement of Annual Audited Financial Results for the Half Year and Year Ended 31st March, 2017

(Rs. in lakh)

Sr. No.	Particulars	Half Year Ended		Year Ended	
		31.03.2017 (Audited)	30.09.2016 (Audited)	31.03.2017 (Audited)	31.03.2016 (Audited)
	(a) Revenue from Operations	4714.08	5071.41	9785.49	4539.31
	(b) Other Income	0.00	0.00	0.00	0.00
1	Total Income (a+b)	4714.08	5071.41	9785.49	4539.31
2	Expenses				
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	362.53	9,906.27	10268.80	4850.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	4302.46	(4878.63)	(576.17)	(342.47)
	(d) Employee benefits expense	16.46	31.42	47.88	4.02
	(e) Finance costs	0.09	0.02	0.11	0.15
	(f) Depreciation and amortisation expense	1.49	0.00	1.49	0.30
	(g) Other expenses	29.63	0.80	30.42	17.28
	Total expenses	4712.66	5059.87	9772.53	4529.28
3	Profit/(Loss) before exceptional and extraordinary items and tax	1.42	11.54	12.96	10.03
4	Exceptional items	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax	1.42	11.54	12.96	10.03
6	Extraordinary items	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax	1.42	11.54	12.96	10.03
8	Tax Expenses				
	Current tax	4.27	0.00	4.27	2.47
	Deffered tax	(0.17)	0.00	(0.17)	(0.01)
	Total Tax Expenses	4.10	0.00	4.10	2.46
9	Net Profit/(Loss) for the period from Continuing Operations	(2.68)	11.54	8.86	7.57
10	Net Profit/(Loss) for the period from discontinuing Operations	0.00	0.00	0.00	0.00
11	Net Profit/(Loss) for the period	(2.68)	11.54	8.86	7.57
12	Details of Equity Share capital				
	Paid Up Share Capital	1588.50	1588.50	1588.50	1588.50
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00
13	Reserves Excluding Revaluation reserve	0.00	0.00	14.56	5.70
14	(i) Earning per share (before extraordinary items) (of Rs. 10/- each) (not annualised):				
	(a) Basic EPS	(0.02)	0.07	0.06	0.05
	(b) Diluted EPS	(0.02)	0.07	0.06	0.05
	(i) Earning per share (after extraordinary items) (of Rs. 10/- each) (not annualised):				
	(a) Basic EPS	(0.02)	0.07	0.06	0.05
	(b) Diluted EPS	(0.02)	0.07	0.06	0.05

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(CIN No. - L36910GJ2011PLC065141)

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

Email : info@puregiftcarat.com | Tel : 0261-2473233 | Web : www.puregiftcarat.com

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Statement of Assets & Liabilities

(Rs. in lakh)

Particulars		As at 31.03.2017 Audited	As at 31.03.2016 Audited
A	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	1588.50	1588.50
	(b) Reserves and Surplus	14.56	5.70
	(c) Money received against share warrants	0.00	0.00
	Total Shareholders' Funds	1603.06	1594.20
2	Share application money pending allotment	0.00	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	86.15	183.44
	(c) Other current liabilities	0.00	0.00
	(d) Short- term provisions	6.34	7.74
	Total- Current Liabilities	92.49	191.17
	Total- Equity and Liabilities	1695.55	1785.37
B	ASSETS		
1	Non- Current assets		
	(a) Fixed assets		
	(i) Tangible assets	5.00	5.05
	(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	534.36	534.41
	(b) Non-current investments	0.00	0.00
	(c) Deferred tax assets (net)	0.96	0.79
	(d) Long-term loans and advances	0.00	0.00
	(e) Other non-current assets	0.00	0.00
	Total Non-current assets	535.31	535.20
2	Current assets		
	(a) Current Investments	0.15	0.00
	(b) Inventories	918.64	342.47
	(c) Trade Receivables	235.80	385.74
	(d) Cash and Cash equivalents	4.97	521.46
	(e) Bank Balance other than Cash and Cash equivalents	0.00	0.00
	(f) Short- term loans and advances	0.00	0.51
	(g) Other Current Assets	0.68	0.00
	Total Current assets	1160.24	1250.18
	Total - Assets	1695.55	1785.37

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Notes:-

- 1 The Audited Financial Results were reviewed by the Audit Committee and approved by Board of Directors at their meeting held on 30th May, 2017 and the Statutory Auditor has issued unqualified Report on the same.
- 2 The figures of the current half year/year ended 31st March, 2017 and previous half year ended 30th September, 2016 are the audited figures.
- 3 The Company is engaged in the Business of Trading of Diamonds, Precious Metals, Stones & Jewellery. Hence, there is no separate reporting segment in terms of Accounting Standard 17.
- 4 The Company is submitting financials results to BSE for the first time after listing on 08/05/2017. Accordingly, Half yearly figures for the March, 2016 are not provided in the result.
- 5 In May, 2017, The Company has completed the IPO pursuant to which 57,30,000 equity shares of Rs. 10/- each were allotted at an issue price of Rs. 13/- per share consisting of fresh issue of 57,30,000 shares of the Company.
- 6 Previous half year/year figures have been regrouped and rearranged wherever necessary.

Place: Surat
Date : 30/05/2017



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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