

# PURE

## GiftCarat Ltd.

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

14<sup>th</sup> November, 2017

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

**Sub: Un-Audited Financial Results for the Half Year ended 30<sup>th</sup> September, 2017.**

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 Un-Audited Financial Results alongwith Limited Review Report of Auditor of the Company for the Half Year ended 30<sup>th</sup> September, 2017 which has been approved and taken on record at the meeting of the Board of Directors of the Company held on 14<sup>th</sup> November, 2017.

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)**

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## GiftCarat Ltd.

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

### Statement of Standalone Unaudited Financial Results for the Half Year Ended 30<sup>th</sup> September, 2017

(Rs. in lakh)

Sr. No.	Particulars	Half Year Ended	Half Year Ended	Year Ended
		30.09.2017	30.09.2016	31.03.2017
		(Unaudited)	(Audited)	(Audited)
1	<b>Income</b>			
	(a) Revenue from Operations	1135.80	5071.41	9785.49
	(b) Other Income	0.00	0.00	0.00
	<b>Total Income (a+b)</b>	<b>1135.80</b>	<b>5071.41</b>	<b>9785.49</b>
2	<b>Expenses</b>			
	(a) Cost of materials consumed	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	1127.73	9,906.27	10268.80
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(52.20)	(4878.63)	(576.17)
	(d) Employee benefits expense	12.50	31.42	47.88
	(e) Finance costs	0.00	0.02	0.00
	(f) Depreciation and amortisation expense	1.74	0.00	1.49
	(g) Other expenses	7.02	0.80	30.53
	<b>Total expenses</b>	<b>1096.78</b>	<b>5059.87</b>	<b>9772.52</b>
3	<b>Profit/(Loss) before exceptional and extraordinary items and tax</b>	<b>39.02</b>	<b>11.54</b>	<b>12.96</b>
4	Exceptional items	0.00	0.00	0.00
5	<b>Profit/(Loss) before extraordinary items and tax</b>	<b>39.02</b>	<b>11.54</b>	<b>12.96</b>
6	Extraordinary items	(17.71)	0.00	0.00
7	<b>Profit/(Loss) before tax</b>	<b>21.31</b>	<b>11.54</b>	<b>12.96</b>
8	Tax Expenses			
	Current tax	7.50	0.00	4.27
	Deffered tax	0.00	0.00	(0.17)
	<b>Total Tax Expenses</b>	<b>7.50</b>	<b>0.00</b>	<b>4.10</b>
9	<b>Net Profit/(Loss) for the period from Continuing Operations</b>	<b>13.81</b>	<b>11.54</b>	<b>8.86</b>
10	Net Profit/(Loss) for the period from discontinuing Operations	0.00	0.00	0.00
11	<b>Net Profit/(Loss) for the period</b>	<b>13.81</b>	<b>11.54</b>	<b>8.86</b>
12	<b>Details of Equity Share capital</b>			
	Paid Up Share Capital	2161.50	1588.50	1588.50
	Face value of Equity Share Capital	10.00	10.00	10.00
13	Reserves Excluding Revaluation reserve	-	17.24	14.56
14	(i) Earning per share (before extraordinary items) (of Rs. 10/- each) (not annualised):			
	(a) Basic EPS	0.18	0.07	0.06
	(b) Diluted EPS	0.18	0.07	0.06
	(i) Earning per share (after extraordinary items) (of Rs. 10/- each) (not annualised):			
	(a) Basic EPS	0.06	0.07	0.06
	(b) Diluted EPS	0.06	0.07	0.06

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## Standalone Statement of Assets and Liabilities

(Rs. in lakh)

Particulars		As at 30.09.2017 Unaudited	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	200.27	14.56
	(c) Money received against share warrants	0.00	0.00
	<b>Total Shareholders' Funds</b>	<b>2361.77</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	102.92	86.15
	(c) Other current liabilities	0.00	0.00
	(d) Short- term provisions	11.41	6.34
	<b>Total- Current Liabilities</b>	<b>114.33</b>	<b>92.49</b>
	<b>Total- Equity and Liabilities</b>	<b>2476.10</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	3.26	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>532.62</b>	<b>534.36</b>
	(b) Non-current investments	0.00	0.00
	(c) Deferred tax assets (net)	0.96	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>533.57</b>	<b>535.31</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current Investments	0.15	0.15
	(b) Inventories	970.84	918.64
	(c) Trade Receivables	954.12	235.80
	(d) Cash and Cash equivalents	6.42	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	10.99	0.68
	<b>Total Current assets</b>	<b>1942.53</b>	<b>1160.24</b>
	<b>Total - Assets</b>	<b>2476.10</b>	<b>1695.55</b>

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### Notes:-

- 1 The above results, reviewed by the Audit Committee, were approved and taken on record by the Board of Directors in their meeting held on 14th November, 2017.
- 2 The above results have been subjected to a "Limited Review" by the Statutory Auditors of the Company.
- 3 The Company has only one segment of activity. i.e. Trading of Diamonds & Jewellery.
- 4 Extraordinary items represents IPO expenses incurred by the Company.
- 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. Utilisation of issued IPO funds as on 30th September, 2017 are as below:

Sr. No.	Particular	Projected utilization of funds as per offer document	Actual utilization of funds till 30 <sup>th</sup> September, 2017
1	Working Capital Requirements	535.00	716.95
2	General Corporate Purpose	185.90	3.21
3	IPO Issue Expenses	24.00	24.74
	<b>Total</b>	<b>744.90</b>	<b>744.90</b>

FOR PURE GIFTCARAT LIMITED



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

Place: Surat

Date : 14/11/2017

( CIN No. - L36910GJ2011PLC065141)

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