



29th May, 2019

To,
BSE Limited
Department of Corporate Services
P. J. Towers, Dalal Street,
Mumbai-400 001,
Maharashtra

Sub: Standalone Audited Financial Results for the Half Year and Year ended 31st March, 2019.

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 for the Half Year and Year ended 31st March, 2019 along with Auditors' Report of the Company for the Year ended 31st March, 2019 which has been considered and approved at the meeting of the Board of Directors of the Company held on 29th May, 2019.

Kindly take the same on your record and oblige.

Thanking you.

Yours faithfully,
For **PURE GIFT CARAT LIMITED**


KHUSHBOO MODI
Company Secretary & Compliance Officer
ACS No.: 57323



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 Audited Financial Results for the Half Year and Year Ended 31st March, 2019

(Rs. in lakh)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31.03.2019	30.09.2018	31.03.2018	31.03.2019	31.03.2018
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	431.24	963.77	1279.11	1395.01	2414.91
	(b) Other Income	0.00	0.00	0.00	0.00	0.00
	Total Income (a+b)	431.24	963.77	1279.11	1395.01	2414.91
2	Expenses					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	886.43	564.07	995.56	1450.50	2123.29
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-463.69	366.58	267.64	-97.11	215.44
	(d) Employee benefits expense	10.38	11.54	11.09	21.92	23.59
	(e) Finance costs	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.67	0.67	0.10	1.34	1.84
	(g) Other expenses	3.58	6.14	5.57	9.72	12.59
	Total expenses	437.38	949.00	1279.96	1386.38	2376.74
3	Profit/(Loss) before exceptional and extraordinary items and tax	(6.14)	14.77	(0.85)	8.63	38.17
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax	(6.14)	14.77	(0.85)	8.63	38.17
6	Extraordinary items	0.00	0.00	0.00	0.00	17.71
7	Profit/(Loss) before tax	(6.14)	14.77	(0.85)	8.63	20.46
8	Tax Expenses					
	Current tax	-1.81	4.50	0.49	2.69	7.99
	Deffered tax	-0.15	0.00	0.26	-0.15	0.26
	Total Tax Expenses	-1.96	4.50	0.75	2.54	8.25
9	Net Profit/(Loss) for the period from Continuing Operations	(4.18)	10.27	(1.60)	6.09	12.21
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	(4.18)	10.27	(1.60)	6.09	12.21
12	Details of Equity Share capital					
	Paid Up Share Capital	2161.50	2161.50	2161.50	2161.50	2161.50
	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	204.77	198.67
14	(i) Earning per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic EPS	(0.03)	0.07	(0.004)	0.04	0.18
	(b) Diluted EPS	(0.03)	0.07	(0.004)	0.04	0.18
	(i) Earning per share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic EPS	(0.03)	0.05	(0.01)	0.04	0.06
	(b) Diluted EPS	(0.03)	0.05	(0.01)	0.04	0.06

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Standalone Statement of Assets and Liabilities

Particulars		As at 31.03.2019 Audited	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	204.76	198.67
	(c) Money received against share warrants	0.00	0.00
	Total Shareholders' Funds	2366.26	2360.17
2	Share application money pending allotment		
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	4.77	81.20
	(c) Other current liabilities	0.00	0.00
	(d) Short- term provisions	8.85	13.04
	Total- Current Liabilities	13.62	94.24
	Total- Equity and Liabilities	2379.88	2454.41
B	ASSETS		
1	Non- Current assets		
	(a) Fixed assets		
	(i) Tangible assets	2.42	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	531.78	533.12
	(b) Non-current investments	0.15	0.00
	(c) Deferred tax assets (net)	0.85	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	532.78	533.81
2	Current assets		
	(a) Current Investments	0.00	0.15
	(b) Inventories	800.31	703.20
	(c) Trade Receivables	1028.33	1202.90
	(d) Cash and Cash equivalents	1.76	2.67
	(e) Bank Balance other than Cash and Cash equivalents	0.00	0.00
	(f) Short- term loans and advances	3.54	0.00
	(g) Other Current Assets	13.16	11.68
	Total Current assets	1847.10	1920.60
	Total - Assets	2379.88	2454.41

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Notes:-

- 1 The Audited Results of the Company for the half year and year ended 31st March, 2019 has been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 29th May, 2019.
- 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 figures of the Half Year ended 31st March, 2019 and 31st March, 2018 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures upto the half year ended 30th September, 2018
- 4 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.
- 5 The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemptions available to the Companies Listed with SME Exchange.
- 6 There are no Investors Complaints pending as on 31st March, 2019.
- 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 : 29/05/2019



FOR PURE GIFT CARAT LIMITED

SHWET KORADIYA
Chairman & Managing Director
(DIN: 03489858)

(CIN No. - L36910GJ2011PLC065141)

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Cell: 98253 64938

J. A. CHEVLI B. Com., A.C.A., DISA(I.C.A.I.)
Cell: 90338 57745



KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS

2/1447, "UTKARSH" 1st Floor,
Opp. Sanghvi Hospital, Behind Centre Point,
Sagrampura, SURAT-395002. Phone: 2364646-2364641
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 31st March, 2019 and year to date results attached herewith for the period from 1st April, 2018 to 31st March, 2019, 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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KANSARIWALA & CHEVLI
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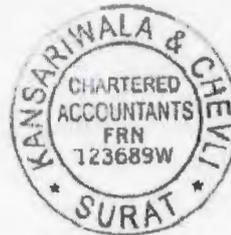
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Sagrampura, SURAT-395002. Phone: 2364640-2364641
e-mail : kansariwala_chevli@hotmail.com

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 31st March, 2019 and year to date results for the period from 1st April, 2018 to 31st March, 2019.

The Statement includes the results for the half year ended 31st March, 2019 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



A. H. Chevli
(Partner)
(M. No. 038259)

Place: Surat
Date: 29/05/2019



29th May, 2019

To,
BSE Limited
Department of Corporate Services
P. J. Towers, Dalal Street,
Mumbai-400 001,
Maharashtra

Sub: Declaration in respect of Auditor's Report with Unmodified Opinion related to the Financial Results for the Half Year and Year ended 31st March, 2019.

Scrip Code: 540492

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in compliance with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Kansariwala & Chevli, Chartered Accountants, Surat (FRN: 123689W) has issued the Audit Report with Unmodified Opinion in respect of the Audited Financial Statements of the Company for the Half Year and Year ended 31st March, 2019.

Kindly take the same on your record.

Thanking you.

Yours faithfully,
For PURE GIFT CARAT LIMITED

SHWET KORADIYA
Chairman & Managing Director
DIN: 03489858



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