

ESPRIT STONES LIMITED

(Formerly Known as 'Esprit Stones Private Limited')

Reg. office: - SP 1, Udyog Vihar, Sukher Industrial Area, Udaipur, Rajasthan-313004

CIN: U74999RJ2016PLC056284, GSTIN: 08AAECE4280D1ZU, Website: www.espritstones.com

Phone No. 9116652582

Email Id: legal@espritstones.com

December 14, 2024

To,

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1, G Block,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400051.
Symbol: ESPRIT

Dear Sir / Madam,

Sub.: Clarification on Financial Results for the Half Year ended September 30, 2024

We refer to Company's submission of Outcome of Board Meeting dated November 13, 2024 with respect to the Financial Results for the Half Year ended September 30, 2024 by the Company.

Clarification: We would like to clarify that in the financial results submitted by the company, there was a clerical mistake due to which Place was missing in the Limited Review Report/ Independent Auditor's Report.

Now with this clarification we are submitting the revised Limited Review Report/ Independent Auditor's Report by correcting the mistake.

We hope the above clarification would suffice and request you to take Financial Results for the half year ended September 30th 2024 on your records.

Thanking You,
Yours Faithfully

For Esprit Stones Limited

Anjali Pandey
Company Secretary and Compliance Officer
Membership No: ACS 45660

Limited Review Report on Unaudited Half Yearly Standalone Financial Results of Esprit Stones Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Esprit Stones Limited
(Formerly known as Esprit Stones Private Limited)

1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of Esprit Stones Limited (formerly known as Esprit Stones Private Limited) ('the Company') for the half year ended 30th September 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the

applicable accounting standards ('AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A Bafna & Company
Chartered Accountants
FRN: 003660C

Gupta

(CA Vivek Gupta)
Partner
M.No.: 400543



UDIN: 24400543BKCXZT2112
Date: 13th Nov 2024
Place - Udaipur

Limited Review Report on Unaudited Half Yearly Consolidated Financial Results of Esprit Stones Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To
The Board of Directors of
Esprit Stones Limited
(formerly known as Esprit Stones Private Limited)**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Esprit Stones Limited (formerly known as Esprit Stones Private Limited) ('the Holding Company') and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the half year ended 30th September 2024 ('the Statement'), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 moderate assurance as to whether the Statement is 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.



4. The consolidated financial results include the financial results of the following subsidiaries Company: -

Sr. No.	Company Name	Percent of Holding
1.	Haique Stones Private Limited	100%
2.	Addwaya Chemicals Private Limited	51%
3.	Haique Stones Inc.	100%

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable accounting standards ('AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For A Bafna & Company
Chartered Accountants
FRN: 003660C**


**(Viyeka Gupta)
Partner
M.No. :400543**



UDIN: 24400543BKCXZS5774
Date: 13th Nov 2024
Place - Udaipur