



Date: 22nd October, 2024

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex, Bandra (East),
Mumbai-400051

Dear Sir/Madam,

Subject: Intimation cum Outcome of Board Meeting held today on 22nd October, 2024

Ref. No.: - Symbol: GOLDKART, ISIN: INE06MH01016

Pursuant to Regulation 30 read with Schedule III of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at its meeting held today on 22nd October, 2024, had inter alia taken on the records/approved the following:

1. Considered and approved the Unaudited Standalone Financial Result for the half year ended 30th September, 2024 as per the Regulation 33 of SEBI (LODR) Regulations, 2015

The Board of Directors considered and approved the Unaudited Standalone Financial Result for the half year ended 30th September, 2024 and Limited Review Report thereon received from Statutory Auditor.

The Board Meeting commenced at 11:45 AM and concluded at 12:15 PM.

You are requested to take the above information on record.

Thanking You,

Yours faithfully,

**For, GOLDKART JEWELS LIMITED
(Formerly known as SONA HI SONA JEWELLERS (GUJARAT) LIMITED)**

**Vijay C. Shah
(Managing Director)
DIN: 02895347**



Limited Review Report

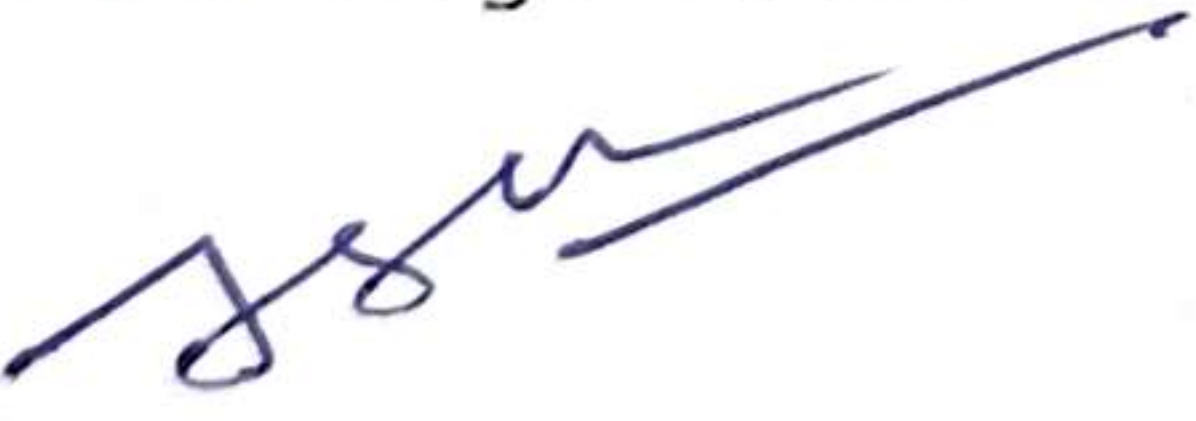
To,
Board of Directors of
GOLDKART JEWELS LIMITED
(Formerly known as, Sona Hi Sona Jewellers (Gujarat) Limited)

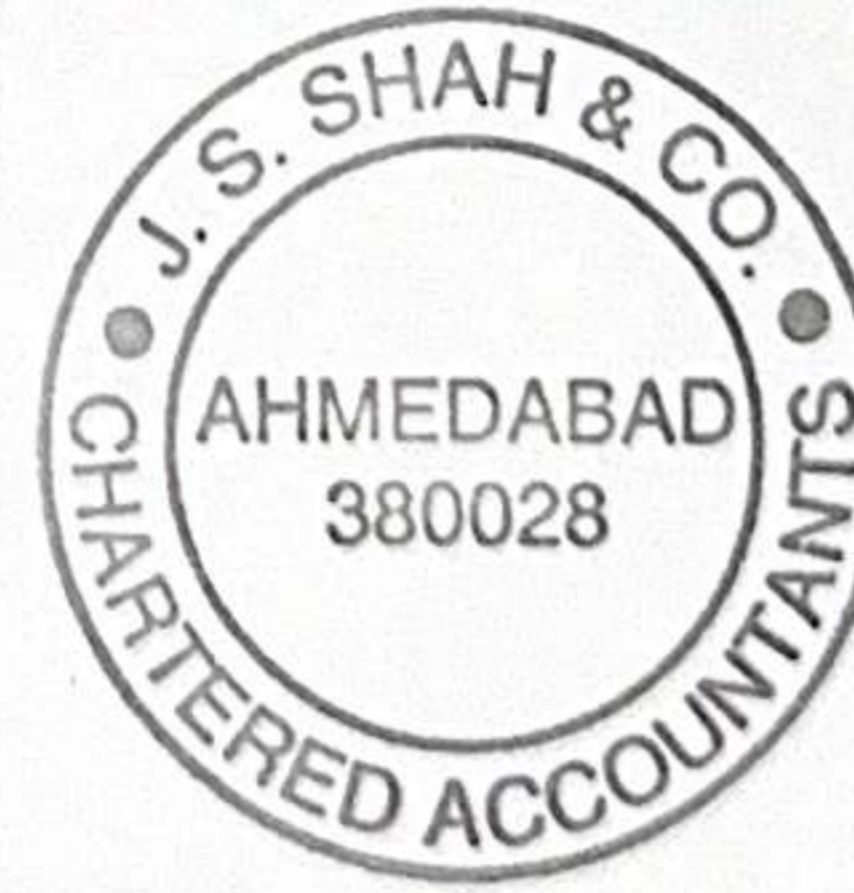
We have reviewed the accompanying statement of unaudited financial results of **GOLDKART JEWELS LIMITED** (Formerly known as, Sona Hi Sona Jewellers (Gujarat) Limited) for the half year ended 30th September, 2024. This statement is the responsibility of the Company's Management and has been approved 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, engagements to Review Financial Statements 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J S SHAH & CO
Chartered Accountants
Firm Registration Number: 132059W


CA JAIMIN S SHAH
Partner
Membership Number: 138488
Date: 22.10.2024
UDIN: 24138488BKBHUU5559



GOLDKART JEWELS LIMITED**[FORMERLY KNOWN AS SONA HI SONA JEWELLERS (GUJARAT) LIMITED]**

Registered Office: 7-GF, Millenium Plaza, Opp. Swaminarayan Mandir, Vastrapur, Ahmedabad

CIN: L36910GJ2010PLC059513

**Statement of Standalone Un-audited Financial Results for the Half Year ended 30th
September, 2024****STATEMENT OF ASSET & LIABILITIES****(Rs. In Lakh)**

Particulars	Half Year Ended on	Year Ended on
	30/09/2024	31/03/2024
	unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1678.54	1678.54
(b) Reserves and Surplus	2272.35	1900.77
(2) Share Application money pending allotment		.00
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	127.78	165.05
(b) Deferred Tax Liabilities (Net)	.31	.31
(c) Other Long Term Liabilities	.00	.00
(d) Long Term Provisions	.00	.00
(4) Current Liabilities		
(a) Short-Term Borrowings	1289.15	1280.18
(b) Trade Payables	.52	.00
(c) Other Current Liabilities	.00	.00
(d) Short-Term Provisions	1.84	38.25
(e) Differ tax liability	.00	.00
Total Equity & Liabilities	5370.49	5063.09
II. ASSETS		
(1) Non-Current Assets		
(a) Fixed Assets (Net)		
(i) Property, Plant and Equipment	31.56	37.96
(ii) Intangible Assets	.24	.24
(iii) Capital Work in Progress	53.49	
(b) Non-current investments	1427.20	1290.72
(c) Deferred tax assets (net)	.00	.00
(d) Long term loans and advances	.00	.00
(e) Other non-current assets	4.79	4.79
(2) Current Assets		
(a) Current investments	.00	.00
(b) Inventories	2487.66	2866.35
(c) Trade receivables	1276.40	765.38
(d) Cash and cash equivalents	56.59	55.28
(e) Short-term loans and advances	6.76	38.70
(f) Other current assets	25.79	3.68
Total Assets	5370.49	5063.09

For GoldKart Jewels Limited

[Formerly Known as Sona Hi Sona Jewellers (Gujarat) Limited]

10/10/24

Vijay C. Shah
Managing Director
DIN: 02895347Date: 22/10/2024
Place: Ahmedabad

GOLDKART JEWELS LIMITED
[FORMERLY KNOWN AS SONA HI SONA JEWELLERS (GUJARAT) LIMITED]

Registered Office: 7-GF, Millenium Plaza, Opp. Swaminarayan Mandir, Vastrapur, Ahmedabad

CIN: L36910GJ2010PLC059513

Statement of Standalone Un-audited Financial Results for the Half Year ended 30th September, 2024

Sr. No	Particulars	For the Half Year Ended			For the Year Ended on	
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		UnAudited	Audited	Audited	Audited	Audited
I	Revenue from operations	3450.32	3655.93	3165.10	6821.03	5839.94
II	Other Income	.00	.00	.00	.00	140.61
III	Total Revenue (I + II)	3450.32	3655.93	3165.10	6821.03	5980.55
IV	Expenses:					
	Cost of materials consumed	.00	.00	.00	.00	.00
	Purchase of Stock-in-Trade	2700.66	4531.70	3156.16	7687.86	5486.87
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	378.69	-1134.13	-156.48	-1290.61	83.54
	Employee Benefit Expense	13.48	12.51	9.59	22.10	13.95
	Financial Costs	82.85	84.40	94.14	178.54	175.81
	Depreciation and Amortization Expense	6.39	2.65	3.73	6.38	3.05
	Other Expenses	33.13	45.25	39.47	84.72	41.53
	Total Expense	3215.21	3542.38	3146.61	6688.99	5804.74
V	Profit before exceptional and extraordinary items and tax	235.11	113.55	18.49	132.04	175.81
VI	Exceptional Items		.00	.00	.00	.00
VII	Profit before extraordinary items and tax (V - VI)	235.11	113.55	18.49	132.04	175.81
VIII	Extraordinary Items		.00	.00	.00	.00
IX	Profit before tax (VII - VIII)	235.11	113.55	18.49	132.04	175.81
X	Tax expense:					
	(1) Current tax	51.72	30.43	4.07	34.50	3.59
	(2) Deferred tax	.00	.13	.00	.13	.17
XI	Profit(Loss) for the period from continuing operations	183.39	82.99	14.42	97.41	172.05
XII	Other Comprehensive income	136.48	864.57	327.50	1192.07	.00
XIII	Total Comprehensive Income for the period	319.86	947.56	341.92	1289.48	172.05
XIV	Paid-up Equity share capital (at par Value of Rs.10 each)	167.85	167.85	167.85	167.85	167.85
XV	Reserves excluding revaluation reserves	.00	.00	.00	.00	.00
XVI	a) Earning per equity share before Exceptional items					
	(1) Basic	1.093	0.494	0.086	0.580	1.025
	(2) Diluted	1.093	0.494	0.086	0.580	1.025
	b) Earning per equity share after Exceptional items					
	(1) Basic	1.91	5.65	2.04	7.68	1.03
	(2) Diluted	1.91	5.65	2.04	7.68	1.03

For GoldKart Jewels Limited
[Formerly known as Sona Hi Sona Jewellers (Gujarat Limited)]


 Vijay C. Shah
 Managing Director
 DIN: 02895347
 

Date: 22/10/2024
 Place: Ahmedabad

GOLDKART JEWELS LIMITED
[FORMERLY KNOWN AS SONA HI SONA JEWELLERS (GUJARAT) LIMITED]
Registered Office: 7-GF, Millentum Plaza, Opp. Swaminarayan Mandir, Vastrapur, Ahmedabad
CIN: L36910GJ2010PLC059513

Statement of Cash Flow Statement for the Half year ended on 30th September, 2024

PARTICULARS	(Rs. In Lakh)	
	As at 30th September, 2024	As at 31st March, 2024
A. Cash Flow from Operating Activity	Rs.	Rs.
Profit before Taxation and Extra Ordinary Items		
Add : Non Cash & Non Operating Expenses	235.11	132.04
Depreciation		
Interest Expenses	6.39	6.38
Other Comprehensive Income	82.85	178.54
Loss on Sale Assets	136.48	864.57
Deferred Tax	.00	0.06
Operating Profit before Working Capital Changes	.00	0.13
Adjustment for:	460.84	1181.72
(Increase) / Decrease in Inventory	378.69	-1290.61
(Increase) / Decrease in Trade Receivable	- 511.03	1195.47
Increase/(Decrease) in Short Term provision	- 36.42	0.00
Increase/(Decrease) in Trade Payables	.52	0.00
(Increase)/ Decrease in Loans & Advances	.00	-26.77
(Increase) / Decrease in other Current Assets	- 22.11	-3.26
Increase / (Decrease) in Current Liabilities	.00	10.10
Increase / (Decrease) in Non Current Assets	.00	(4.37)
Cash Generated from Operation	270.50	1062.28
Taxes Paid	.00	34.63
Net Cash Flow from Operating Activities	270.50	1027.65
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets	- 53.48	-3.07
Sale of Assets	.00	0.70
(Increase) / Decrease in Investments & Accured Int	- 136.48	-864.57
Net Cash Flow from Investing Activities	- 189.96	-866.94
C. Cash Flow from Financing Activity		
Increase / (Decrease) in Short term Borrowings	8.97	147.13
Increase / (Decrease) in Long term Borrowings	- 37.28	-103.83
(Increase) / Decrease in Short term Loans and Adv	31.93	0.00
Interest Expenses	- 82.85	-178.54
Net Cash Flow from Financing Activities	- 79.23	-135.24
Net Increase / (Decrease) in Cash & Cash Equivalents	1.31	25.48
Opening Balance of Cash & Cash Equivalents	55.28	29.80
Closing Balance of Cash & Cash Equivalents	56.59	55.28
Net Increase / (Decrease) in Cash & Cash Equivalents	1.31	25.48

NOTES :

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3. "Cash Flow Statement" issued by ICAI.
2. The previous year figures have been regrouped/restated wherever necessary to confirm to this year's classification.

For GoldKart Jewels Limited
[Formerly known as Sona Hi Sona Jewellers (Gujarat Limited)]

Vijay C. Shah
Managing Director
DIN: 02895347



Date: 22/10/2024
Place: Ahmedabad

1 The Above Un-audited Financial Results for the half year ended 30th September, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 22nd October, 2024. The same have also been subjected to Review by the Statutory Auditor and have issued unmodified opinion and given Limited Review Report for the half year ended 30th September, 2024.

2 The Statutory Auditor of the Company have given their report on the financial result for the half year ended 30th September, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

3 The above financials have been prepared in Accordance AS-25 interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 and other recognized Accounting practices and policies to the extend applicable

4 **Recognition**

Revenue is recognized on transfer of the title and the Ownership to the Customer and where there is certainty of realization of payments.

01. Jewelry Business:

Revenue is recognized on transfer of ownership which coincides with delivery of Goods to the customers.

5 The Statement includes results for the half year ended 31st March 2024 being balancing figures between the audited figures for the financial year ended 31st March, 2024 and half year ended 30th September, 2024, 31st March 2023

6 Previous period figures have been reclassified in conformity with the classification of the current period results if any.

7 Statement of Assets and Liabilities as on 30th September, 2024 and 31st March 2024 is enclosed herewith.

8 The Company is not having any Subsidiary, Associate or Joint Ventures, thereof, it has prepared only standalone result as consolidated is not applicable to the Company

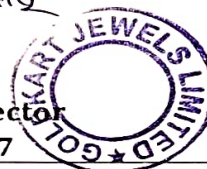
9 IND AS is not applicable to the company.

10 The company has only one reportable primary segment.

For GoldKart Jewels Limited
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(Gujarat Limited)]

Vijay C. Shah

Vijay C. Shah
Managing Director
DIN: 02895347



Date: 22/10/2024
Place : Ahmedabad