



# DEEP DIAMOND INDIA LIMITED

Regd. Office: 309, 3<sup>rd</sup> Floor, V Star Plaza, Plot No. 16, Chandavarkar Road, Borivali West, Mumbai, Maharashtra 400092 CIN: L24100MH1994PLC082609

Tel: [022-46065770](tel:022-46065770)

E-mail: [info.deepdiamondltd@gmail.com](mailto:info.deepdiamondltd@gmail.com) Website: [www.deepdiamondltd.in](http://www.deepdiamondltd.in)

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**Date:** November 13, 2024

**To,**  
**The Manager**  
**BSE Limited,**  
**Address:** Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai – 400001

**Scrip Code: 539559**

**Subject: Outcome of the Board Meeting held on November 13, 2024:**

**Reference: Disclosure pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015.**

Dear Sir/Madam,

Pursuant to Regulation 30 read with Regulation 33 of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; it is hereby informed that the Board of Directors at its meeting held on **November 13, 2024**, at the Registered Office of the Company situated at 309, 3<sup>rd</sup> Floor, V Star Plaza, Plot No. 16, Chandavarkar Road, Borivali West, Mumbai, Maharashtra 400092, Maharashtra, inter alia, considered and approved:

1. The Un-Audited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2024, along with Limited Review Report of the Auditors thereon.

Further, in view of the ensuing Board Meeting, the Trading Window for dealing in shares of the Company was already being closed for all Directors/ KMPs/Designated Employees/ Connected Persons of the Company from the closing of trading hours on BSE from October 01, 2024, till 48 hours after the declaration of Financial Results for the quarter and half year ended on September 30, 2024 (both days inclusive) in accordance with SEBI (Prohibition of Insider Trading) Regulation, 2015 and the Company's Code of Internal Procedures and Conduct for Regulating, Monitoring, and Reporting of Trading by Insiders.

The meeting commenced at **3:30 P.M.** and concluded at **5.15 P.M.**

Request you to kindly take the aforementioned information on your records.

**FOR DEEP DIAMOND INDIA LIMITED**

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**Ganpat Lal Nyati**  
**Managing Director**

**DIN:** 09608005

**Address:** 309, 3<sup>rd</sup> Floor, V Star Plaza,  
Plot No. 16, Chandavarkar Road, Borivali West,  
Mumbai, Maharashtra 400092



VRSK & Co. LLP

CHARTERED ACCOUNTANTS

A-304, Bhaveshwar Arcade, Shreyas Circle, LBS Marg, Ghatkopar (West) Mumbai - 400086  
Phone: +91-22-35736454 | Mob: +91-9820572292 | Email: sureshk18@gmail.com

## INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

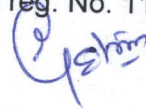
To,  
The Board of Directors,  
Deep Diamond India Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Deep Diamond India Limited** (the "Company"), for the quarter ended September 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **V R S K & Co. LLP**  
(Formerly known as V R S K & Co.)  
Chartered Accountants  
Firm reg. No. 111426W/W100988



**Suresh G. Kothari**  
Partner  
Membership No. 047625  
UDIN – 24047625BKESQE8167



Place: Mumbai  
Date: November 13, 2024

## DEEP DIAMOND INDIA LIMITED

309, 3rd Floor, V Star Plaza, Plot No. 16, Chandavarkar Road, Opp. Saraswat Bank, Opp. Raj Mahal Hotel, Borivali West, Mumbai - 400092

CIN NO. L24100MH1994PLC082609

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024							( Rs. in Lacs)
Sr. No.	Particulars	Quarter ended			Half year ended		
		30.09.2024	30.06.2024	30.09.2023	30.9.2024	30.9.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Current Year	Current Year	Previous Year	Current Year	Previous Year	Previous Year
1	Revenue from operations	30.00	50.91	89.36	80.91	119.36	255.61
	-Pharmaceutical Business	30.00	30.00	60.00	60.00	90.00	150.00
	-Jewellery Business	-	20.91	29.36	20.91	29.36	105.61
2	Other income	8.76	18.76	25.69	27.52	53.12	109.11
3	<b>Total income (1+2)</b>	<b>38.76</b>	<b>69.67</b>	<b>115.05</b>	<b>108.43</b>	<b>172.48</b>	<b>364.72</b>
4	<b>Expenses</b>						
	a) Cost of material consumed	-	-	-	-	-	-
	b) Purchase of Stock -in-Trade	-		4.85	-	4.85	50.79
	c) Changes in inventories of finished goods work-in-progress and Stock -in-Trade	-	14.51	20.55	14.51	20.55	39.85
	d) Employee benefits expense	5.02	5.02	6.69	10.04	13.95	26.27
	e) Finance costs	2.11	2.79	3.23	4.90	15.69	25.65
	f) Depreciation	0.32	0.29	0.27	0.61	0.54	1.17
	g) Other expenses	11.21	8.87	114.59	20.08	129.46	163.31
	<b>Total expenses</b>	<b>18.66</b>	<b>31.48</b>	<b>150.18</b>	<b>50.14</b>	<b>185.04</b>	<b>307.04</b>
5	<b>Profit/ (Loss) before exceptional items and tax (3-4)</b>	<b>20.10</b>	<b>38.19</b>	<b>-35.13</b>	<b>58.29</b>	<b>-12.56</b>	<b>57.68</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>20.10</b>	<b>38.19</b>	<b>-35.13</b>	<b>58.29</b>	<b>-12.56</b>	<b>57.68</b>
8	Tax expenses :						
	Current tax- current year	5.02	9.52	-	14.54	5.87	16.06
	prior year	-	-	-	-	-	-
	Deferred tax liability/ (asset)	-	-	-	-	-	-0.26
9	<b>Profit/ (Loss) for the period (7-8)</b>	<b>15.08</b>	<b>28.67</b>	<b>-35.13</b>	<b>43.75</b>	<b>-18.43</b>	<b>41.88</b>
10	Other Comprehensive Income - (OCI) -(net of tax)	24.61	11.96	-	36.57	-	26.66
11	<b>Total Comprehensive Income/(Expense) for the period (9+10)</b>	<b>39.69</b>	<b>40.63</b>	<b>-35.13</b>	<b>80.32</b>	<b>-18.43</b>	<b>68.54</b>
12	Paid-up equity share capital (face value of Rs.1/- each)	480.50	480.50	480.50	480.50	480.50	480.50
13	Reserves and Surplus excluding Revaluation reserves	-	1,590.28	-	-	-	1,561.62
14	<b>Basic &amp; Diluted earning per share (face value of Rs.1/- each)*</b>	0.08	0.08	-0.07	0.17	-0.04	0.14
15	<b>Basic &amp; Diluted Earning Per Share after extraordinary items (face value of Rs.1/- each)</b>	0.08	0.08	-0.07	0.17	-0.04	0.14

\* Not annualised, except year end basic and diluted EPS

**DEEP DIAMOND INDIA LIMITED**  
**CIN NO. L24100MH1994PLC082609**

**Unaudited Standalone Balance Sheet as at 30th September, 2024**

(Rupees in Lacs)

Particulars	As at 30th Sept,2024	As at 31st March, 2024
<b>(1) ASSETS</b>		
<b>(i) Non-current assets</b>		
(a) Property Plant & Equipment	1.96	2.47
(b) <u>Financial Assets</u>		
(i) Investments	932.98	799.19
(ii) Loans and advances	865.25	841.47
(iii) Others	33.13	80.00
(c) Deferred Tax Asset on Comprehensive Income	-	-
<b>(ii) Current assets</b>		
(a) Inventories	51.46	65.96
(b) <u>Financial Assets</u>		
(i) Trade Receivables	10.60	145.51
(ii) Cash & Cash Equivalents	330.61	335.09
(iii) Loans & Advances	28.00	29.32
(c) Current Tax Assets (Net)	13.35	7.04
<b>Total Assets</b>	<b>2,267.34</b>	<b>2,306.05</b>
<b>(2) EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share capital	480.50	480.50
(b) Other Equity	1,641.94	1,561.62
<b>2) LIABILITIES</b>		
<b>(i) Non-Current liabilities</b>		
(a) Deferred Tax Liability (Net)	-0.26	-0.26
(b) Deferred Tax Liability on Comprehensive Income	-	-
<b>(ii) Current liabilities</b>		
(a) <u>Financial Liabilities</u>		
(i) Borrowings	59.63	166.46
(ii) Trade Payables	65.51	59.40
(b) Other Current Liabilities	-	34.27
(c) Current Tax Liabilities (Net)	20.03	4.06
<b>Total Equity and Liabilities</b>	<b>2,267.34</b>	<b>2,306.05</b>

**Notes :-**

- The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 13th November 2024
- Figures of the previous period/year have been regrouped wherever necessary to conform to the current period/year presentation.
- The Company has two business segment, disclosure under Ind AS 108 on "Segment Reporting" issued by the ICAI is applicable to Company.

**For Deep Diamond India Limited**

**Place: Mumbai,**

**Dated: 13th November 2024**

**Ganpat Lal Nyati**  
**Director**  
DIN : 09608005

**DEEP DIAMOND INDIA LIMITED**  
**CIN NO. L24100MH1994PLC082609**

**Unaudited Standalone Cash Flow Statement for the period ended Sep 30, 2024**

		(Rs. in Lacs)	
		As at 30 Sep, 2024	As at 31st March, 2024
		Rupees	Rupees
<b>A.</b>	<b>Cash flow from operating activities:</b>		
	Profit/(loss) before tax	58.29	57.69
	Adjustments for:		
	Depreciation	0.61	1.17
	Interest Expenses	4.90	25.65
	Profit/Loss on sale of shares	-	3.26
	Profit on sale of fixed assets (net)	-	-
	Interest/Dividend Income (net)	27.52	-107.12
	Others	68.90	-
	<b>Operating profit before working capital changes</b>	<b>160.22</b>	<b>-19.35</b>
	Adjustments for:		
	Trade and Other Receivables	134.91	122.02
	Inventories	14.50	39.85
	Loans and Advances	-22.46	-383.99
	Current Tax Assets (Net)	-6.31	-23.10
	Financial Liabilities	-106.83	-219.58
	Other Current Liabilities	-34.27	-
	Other Current Tax Liabilities	15.97	-20.89
	Trade Payable & Provisions	6.11	-10.40
	<b>Cash (used in)/generated from operations</b>	<b>161.83</b>	<b>-515.44</b>
	Income Tax /Refund (Net)	-	-
	<b>Net cash (used in)/from operating activities</b>	<b>161.83</b>	<b>-515.44</b>
<b>B.</b>	<b>Cash flow from investing activities:</b>		
	Purchases & Sale of fixed Assets	-0.10	0.35
	Purchases & Sale of Investments	-133.79	-332.46
	Interest /Dividend Income	-32.42	81.46
	<b>Cash (used in)/from investing activities</b>	<b>-166.31</b>	<b>-250.65</b>
<b>C.</b>	<b>Cash flow from financing activities:</b>		
	Proceeds from fresh issue of share capital	-	500.76
	<b>Net cash (used in)/ from financing activities</b>	<b>-166.31</b>	<b>250.11</b>
	<b>Net (decrease)/increase in cash and cash equivalents (A + B + C)</b>	<b>-4.48</b>	<b>-265.33</b>
	<b>Cash and cash equivalents at beginning of the period</b>	<b>335.09</b>	<b>600.42</b>
	<b>Cash and cash equivalents at end of the period</b>	<b>330.61</b>	<b>335.09</b>

Previous year's figures have been reworked, regrouped and rearranged wherever necessary.

**For Deep Diamond India Limited**

Place: Mumbai,  
Dated: 13th November, 2024

**Ganpat Lal Nyati**  
**Director**  
**DIN : 09608005**

**DEEP DIAMOND INDIA LIMITED**

Regd. Office: Regd. Office: 309, 3<sup>rd</sup> Floor, V Star Plaza, Plot No. 16, Chandavarkar Road, Borivali  
West, Mumbai, Maharashtra 400092

CIN: L24 100MH 1994PLC082609

Tel:022—46065770 E-mail: [info.deepdiamondltd@gmail.com](mailto:info.deepdiamondltd@gmail.com) Website: [www.deepdiamondltd.in](http://www.deepdiamondltd.in)

**Segment Reporting (Standalone)**

The Company is responsible for Segment reporting as per IndAS -108 “Operating Segment” specified under section 133 of the Companies Act, 2013. As the Company is engaged in two segments viz. Jewellery of Gold and Diamond Studded and Marketing of Pharmaceutical goods in India.

(Rs. In Lacs)

Particulars		Quarter Ended	Year ended
		September 30, 2024 (Unaudited)	March 31, 2024 (Audited)
<b>1.</b>	<b>Segment Revenue (Income)</b>		
	(net sale/income from each segment should be disclosed)		
	Jewellery Business	-	105.61
	Pharmaceutical Business	30.00	150.00
	<b>Less: Intersegment revenue</b>	-	-
	<b>Revenue from operations</b>	30.00	255.61
<b>2.</b>	<b>Segment Results</b>		
	Jewellery Business	-	(41.56)
	Pharmaceutical Business	13.45	15.61
	Add: Other Income	8.76	109.11
	<b>Total Profit before tax</b>	<b>22.21</b>	<b>83.33</b>
	i. Finance Cost	2.11	25.65
	ii. Other Unallocable Expenditure net off Unallocable income	-	-
<b>3.</b>	<b>Profit before Tax</b>	<b>20.10</b>	<b>57.68</b>
<b>4.</b>	<b>Current tax- current year</b>	<b>5.02</b>	<b>15.80</b>
<b>5.</b>	<b>Profit after Tax</b>	<b>15.08</b>	<b>41.88</b>
<b>6.</b>	<b>Share of Profit / (Loss) from Associate Co/Joint Venture</b>	-	-
<b>7.</b>	<b>Other Comprehensive Income</b>	<b>24.61</b>	<b>26.66</b>
<b>8.</b>	<b>Profit after OCI</b>	<b>39.69</b>	<b>68.54</b>

For Deep Diamond India Limited

Place : Mumbai  
Date : 13/11/2024

Ganpat Lal Nyati  
Director  
DIN : 09608005



# VRSK & Co. LLP

CHARTERED ACCOUNTANTS

A-304, Bhaveshwar Arcade, Shreyas Circle, LBS Marg, Ghatkopar (West) Mumbai - 400086  
Phone: +91-22-35736454 | Mob: +91-9820572292 | Email: sureshk18@gmail.com

## Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,  
The Board of Directors,  
Deep Diamond India Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Consolidated Financial Results of M/s. DEEP DIAMOND INDIA LIMITED (the "Company"), for the quarter ended September 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





4. We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

5. The Statement includes the results of the following entities:

Name of Entity	Relationship
Deep Diamond India Limited	Parent Company
Microcure Biotech Private Limited	Subsidiary Company
Ferry Automotive Private Limited	Associate Company
Hermon Pharma Private Limited	Joint Venture Company

6. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Statement includes the interim financial results and other financial information of an associate company whose interim financial results/information reflects share of profit of associate concern amounting to Rs.4.80 Lacs for the quarter ended September 30, 2024. These financial statements are unaudited and have been furnished to us by the management and our opinion in so far as it relates to the amounts and disclosures included in respect of these associates is based solely on the information and explanation provided by the management. Our conclusion on the Statement is not modified in respect of the above matter.

Place : Mumbai  
Date : 13<sup>TH</sup> November 2024  
UDIN : 24047625BKESQG9074



For VRSK & CO. LLP  
(Formerly known as VRSK & Co.)  
CHARTERED ACCOUNTANTS  
Firm Regn. No: 111426W/W100988

A handwritten signature in blue ink, appearing to read 'Suresh G. Kothari'.

SURESH G. KOTHARI  
Partner  
Membership No: 047625

**DEEP DIAMOND INDIA LIMITED**

309, 3rd Floor, V Star Plaza, Opp. Saraswat Bank, Opp. Raj Mahal Hotel, Chandavarkar Road, Borivali West, Mumbai - 400092  
CIN NO. L24100MH1994PLC082609

**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**

(Rs. In Lacs)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.9.2024	30.9.2023	31.03.2024
		Unaudited Current Year	Unaudited Current Year	Unaudited Previous Year	Unaudited Current Year	Unaudited Previous Year	Audited Previous Year
1	Revenue from operations	30.00	50.91	89.36	80.91	119.36	255.61
	-Pharmaceutical Business	30.00	30.00	60.00	60.00	90.00	150.00
	-Jewellery Business	-	20.91	29.36	20.91	29.36	105.61
2	Other income	8.76	18.76	25.69	27.52	53.12	109.11
3	<b>Total income (1+2)</b>	<b>38.76</b>	<b>69.67</b>	<b>115.05</b>	<b>108.43</b>	<b>172.48</b>	<b>364.72</b>
4	<b>Expenses</b>						
	a) Cost of material consumed	-	-	-	-	-	-
	b) Purchase of Stock -in-Trade	-	-	4.85	-	4.85	50.79
	c) Changes in inventories of finished goods work-in-progress and Stock -in-Trade	-	14.51	20.55	14.51	20.55	39.85
	d) Employee benefits expense	5.02	5.02	6.69	10.04	13.95	26.27
	e) Finance costs	2.11	2.79	3.23	4.90	15.69	25.68
	f) Depreciation	0.32	0.29	0.27	0.61	0.54	1.22
	g) Other expenses	11.21	8.87	114.59	20.08	129.46	163.42
	<b>Total expenses</b>	<b>18.66</b>	<b>31.48</b>	<b>150.18</b>	<b>50.14</b>	<b>185.04</b>	<b>307.23</b>
5	<b>Profit/ (Loss) before exceptional items and tax (3-4)</b>	<b>20.10</b>	<b>38.19</b>	<b>-35.13</b>	<b>58.29</b>	<b>-12.56</b>	<b>57.49</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>20.10</b>	<b>38.19</b>	<b>-35.13</b>	<b>58.29</b>	<b>-12.56</b>	<b>57.49</b>
8	Tax expenses :						
	Current tax- current year	5.02	9.52	-	14.54	5.87	16.06
	prior year	-	-	-	-	-	-
	Deferred tax liability/ (asset)	-	-	-	-	-	-0.25
9	<b>Profit/ (Loss) for the period (7-8)</b>	<b>15.08</b>	<b>28.67</b>	<b>-35.13</b>	<b>43.75</b>	<b>-18.43</b>	<b>41.68</b>
10	Share of Profit from Associate Concern	4.85	-0.05	-	4.80	0.22	-1.80
11	Other Comprehensive Income - (OCI) -(net of tax)	24.61	11.96	-	36.57	-	26.66
12	<b>Total Comprehensive Income/(Expense) for the period (9+10)</b>	<b>44.54</b>	<b>40.58</b>	<b>-35.13</b>	<b>85.12</b>	<b>-18.21</b>	<b>66.54</b>
13	Paid-up equity share capital (face value of Rs.1/- each)	480.50	480.50	480.50	480.50	480.50	480.50
14	Reserves and Surplus excluding Revaluation reserves	-	-	-	-	-	1,559.40
15	<b>Basic &amp; Diluted earning per share (face value of Rs.1/- each)*</b>	<b>0.09</b>	<b>0.08</b>	<b>-0.07</b>	<b>0.18</b>	<b>-0.04</b>	<b>0.14</b>
16	<b>Basic &amp; Diluted Earning Per Share after extraordinary items (face value of Rs.1/- each)</b>	<b>0.09</b>	<b>0.08</b>	<b>-0.07</b>	<b>0.18</b>	<b>-0.04</b>	<b>0.14</b>

\* Not annualised, except year end basic and diluted EPS

**DEEP DIAMOND INDIA LIMITED**  
**CIN NO. L24100MH1994PLC082609**  
**Consolidated Balance Sheet as at 30th September , 2024**

(Rupees in Lacs)

Particulars	As at 30th Sept,2024 (Total)	As at 31st March, 2024 (Total)
<b>(1) ASSETS</b>		
<b>(i) Non-current assets</b>		
(a) Property Plant & Equipment	2.05	2.56
(b) <u>Financial Assets</u>		
(i) Investments	930.98	797.19
(ii) Loans and advances	865.25	841.47
(iii) Others	33.13	80.00
(c) Deferred Tax Asset on Comprehensive Income	-	-
<b>(ii) Current assets</b>		
(a) Inventories	51.46	65.96
(b) <u>Financial Assets</u>		
(i) Trade Receivables	10.60	145.51
(ii) Cash & Cash Equivalents	332.13	336.61
(iii) Loans & Advances	28.00	29.32
(c) Current Tax Assets (Net)	13.35	7.04
<b>Total Assets</b>	<b>2,266.95</b>	<b>2,305.66</b>
<b>(2) EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share capital	480.50	480.50
(b) Other Equity	1,641.35	1,561.03
<b>2) LIABILITIES</b>		
<b>(i) Non-Current liabilities</b>		
(a) Deferred Tax Liability (Net)	-0.26	-0.26
(b) Deferred Tax Liability on Comprehensive Income	-	-
<b>(ii) Current liabilities</b>		
(a) <u>Financial Liabilities</u>		
(i) Borrowings	59.63	166.46
(ii) Trade Payables	65.51	59.40
(b) Other Current Liabilities	0.20	34.47
(c) Current Tax Liabilities (Net)	20.03	4.06
<b>Total Equity and Liabilities</b>	<b>2,266.96</b>	<b>2,305.66</b>

**Notes :-**

- The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 13th November 2024
- Figures of the previous period/year have been regrouped wherever necessary to conform to the current period/year presentation.
- The Company has two business segment, disclosure under Ind AS 108 on "Segment Reporting" issued by the ICAI is applicable to Company.

For Deep Diamond India Limited

Place: Mumbai,  
Dated: 13th November 2024

Ganpat Lal Nyati  
Director  
DIN : 09608005

**DEEP DIAMOND INDIA LIMITED**  
**CIN NO. L24100MH1994PLC082609**

**Consolidated Cash Flow Statement for the period ended Sep 30, 2024**

(Rs.in Lakhs)

		As at 30 Sep, 2024	As at 31st March, 2024
		Rupees	Rupees
<b>A.</b>	<b>Cash flow from operating activities:</b>		
	Profit/(loss) before tax	58.29	55.69
	Adjustments for:		
	Depreciation	0.61	1.22
	Interest Expense	4.90	15.69
	Loss on sale of fixed assets (net)	-	-
	Profit/Loss on sale of shares	-	3.26
	Interest/Dividend Income (net)	27.52	-107.12
	Others	68.90	-
	<b>Operating profit before working capital changes</b>	<b>160.22</b>	<b>-31.26</b>
	Adjustments for:		
	Trade and Other Receivables	134.91	122.02
	Inventories	14.50	39.85
	Loans and Advances	-22.46	-383.99
	Current Tax Assets (Net)	-6.31	-23.10
	Other Current Liabilities	-34.27	-
	Other Current Tax Liabilities	15.97	-20.89
	Provisions	-	-
	Trade Payable & Provisions	6.11	-10.20
	Financial Liabilities	-106.84	-219.58
	<b>Cash (used in)/generated from operations</b>	<b>161.83</b>	<b>-527.15</b>
	Income Tax /Refund (Net)	-	-
	<b>Net cash (used in)/from operating activities</b>	<b>161.83</b>	<b>-527.15</b>
<b>B.</b>	<b>Cash flow from investing activities:</b>		
	Purchases & Sale of fixed Assets	-0.10	0.35
	Purchases & Sale of Investments	-133.79	-330.71
	Interest /Dividend Income	-32.42	91.43
	<b>Cash (used in)/from investing activities</b>	<b>-166.31</b>	<b>-238.93</b>
<b>C.</b>	<b>Cash flow from financing activities:</b>		
	Loans and borrowings	-	-
	Proceeds from fresh issue of share capital	-	500.76
	<b>Net cash (used in)/ from financing activities</b>	<b>-</b>	<b>500.76</b>
	<b>Net (decrease)/increase in cash and cash equivalents (A + B + C)</b>	<b>-4.48</b>	<b>-265.32</b>
	<b>Cash and cash equivalents at beginning of the period</b>	<b>336.61</b>	<b>601.95</b>
	<b>Cash and cash equivalents at end of the period</b>	<b>332.13</b>	<b>336.63</b>

Previous year's figures have been reworked, regrouped and rearranged wherever necessary.

**For Deep Diamond India Limited**

**Place: Mumbai,**

**Dated: 13th November, 2024**

**Ganpat Lal Nyati**  
**Director**  
**DIN : 09608005**

**DEEP DIAMOND INDIA LIMITED**

Regd. Office: Regd. Office: 309, 3<sup>rd</sup> Floor, V Star Plaza, Plot No. 16, Chandavarkar Road, Borivali  
West, Mumbai, Maharashtra 400092  
CIN: L24 100MH 1994PLC082609

Tel:022—46065770 E-mail: [info.deepdiamondltd@gmail.com](mailto:info.deepdiamondltd@gmail.com) Website: [www.deepdiamondltd.in](http://www.deepdiamondltd.in)

**Segment Reporting (Consolidated)**

The Company is responsible for Segment reporting as per IndAS -108 “Operating Segment” specified under section 133 of the Companies Act, 2013. As the Company is engaged in two segments viz. Jewellery of Gold and Diamond Studded and Marketing of Pharmaceutical goods in India.

(Rs. In Lacs)

Particulars		Quarter Ended	Year ended
		September 30, 2024 (Unaudited)	March 31, 2024 (Audited)
<b>1.</b>	<b>Segment Revenue (Income)</b>		
	(net sale/income from each segment should be disclosed)		
	Jewellery Business	-	105.61
	Pharmaceutical Business	30.00	150.00
	<b>Less: Intersegment revenue</b>	-	-
	<b>Revenue from operations</b>	30.00	255.61
<b>2.</b>	<b>Segment Results</b>		
	Jewellery Business	-	(41.56)
	Pharmaceutical Business	13.45	15.61
	Add: Other Income	8.76	109.11
	<b>Total Profit before tax</b>	<b>22.21</b>	<b>83.16</b>
	i. Finance Cost	2.11	25.68
	ii. Other Unallocable Expenditure net off Unallocable income	-	-
<b>3.</b>	<b>Profit before Tax</b>	<b>20.10</b>	<b>57.49</b>
<b>4.</b>	<b>Current tax- current year</b>	<b>5.02</b>	<b>15.80</b>
<b>5.</b>	<b>Profit after Tax</b>	<b>15.08</b>	<b>41.69</b>
<b>6.</b>	<b>Share of Profit / (Loss) from Associate Co/Joint Venture</b>	<b>4.85</b>	<b>(1.80)</b>
<b>7.</b>	<b>Other Comprehensive Income</b>	<b>24.61</b>	<b>26.66</b>
<b>8.</b>	<b>Profit after OCI</b>	<b>44.54</b>	<b>66.55</b>

For Deep Diamond India Limited

Place : Mumbai  
Date : 13/11/2024

Ganpat Lal Nyati  
Director  
DIN : 09608005