



DEEP DIAMOND INDIA LIMITED

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

Corporate office: 506-509 fifth floor, Apeksha, plot no. 256, Main Road, Hiran Magri, Sector 11, Udaipur, Rajasthan (313001) [Tel: 0294-3569097](tel:0294-3569097).

E-mail: info.deepdiamondltd@gmail.com Website: www.deepdiamondltd.in

Date: October 07, 2025

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

Scrip Code: 539559

Subject: Outcome of Board meeting of the Company held today i.e., Tuesday, October 07, 2025.

Reference: Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), 2015 ['Listing Regulations']

Dear Sir/Madam,

This is to inform you that pursuant to Regulation 30 and Regulation 33 of the Listing Regulations, the Board at its meeting held today i.e., Tuesday, October 07, 2025, through video Conferencing, inter alia, considered and approved the following:

1. Un-audited Standalone and Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2025, along with Draft Limited Review Report pursuant to Regulation 33 of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, in view of the ensuing Board Meeting, the Trading Window for dealing in shares of the Company was already being closed for all Designated Persons of the Company and/or their immediate relative of the Company from the closing of trading hours on BSE from October 01, 2025, till 48 hours after the declaration of Financial Results for the quarter and half year ended on September 30, 2025 (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 Board Meeting commenced at 06.00 P.M. and concluded at 09.40 P.M.

Kindly take the same on your records.

FOR DEEP DIAMOND INDIA LIMITED

Narayan Singh Rathore

Managing Director

DIN: 10900646

Place: 309, 3rd Floor, V Star Plaza,
Plot No. 16, Chandavarkar Road, Borivali West,
Mumbai, Maharashtra 400092
Encl. As above



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

"We have reviewed the accompanying statement of unaudited quarterly financial results of M/s **Deep Diamond India Limited** ('the Company'), for the period ended 30 September, 2025 ('the Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015. This statement which is the responsibility of the Company's Management and approved by Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), 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 issue a report on the Statement based on our review.

We conducted our review 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 Statements are free of material misstatement. A review is limited primarily to inquire 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement is prepared, in all material aspects, in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

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

SURESH G. KOTHARI
Partner
Membership No: 047625



Place : Mumbai
Date : 07th October 2025
UDIN : 25047625BMIBUL1763

DEEP DIAMOND INDIA LIMITED
CIN NO. L24100MH1994PLC082609
Unaudited Standalone Balance Sheet as at 30th September, 2025

		(Rupees in Lacs)	
Particulars	As at 30th Sept, 2025	As at 31st March, 2025	
(1) ASSETS			
(I) Non-current assets			
(a) Property Plant & Equipment	1.16	1.45	
(b) <u>Financial Assets</u>			
(i) Investments	1,200.46	1,002.62	
(ii) Loans and advances	515.14	828.17	
(iii) Others	273.57	55.00	
(c) Deferred Tax Asset on Comprehensive Income	-	-	
(II) Current assets			
(a) Inventories	51.46	51.46	
(b) <u>Financial Assets</u>			
(i) Trade Receivables	364.20	50.80	
(ii) Cash & Cash Equivalents	329.69	330.97	
(iii) Loans & Advances	84.42	74.05	
(c) Current Tax Assets (Net)	23.47	-	
Total Assets	2,843.58	2,394.51	
(2) EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share capital	480.50	480.50	
(b) Other Equity	2,092.14	1,753.90	
2) LIABILITIES			
(I) Non-Current liabilities			
(a) Deferred Tax Liability (Net)	-0.26	-0.26	
(b) Deferred Tax Liability on Comprehensive Income	-	-	
(II) Current liabilities			
(a) <u>Financial Liabilities</u>			
(i) Borrowings	36.32	60.85	
(ii) Trade Payables	55.27	66.62	
(b) Other Current Liabilities	17.02	17.98	
(c) Current Tax Liabilities (Net)	162.59	14.92	
Total Equity and Liabilities	2,843.58	2,394.51	

Notes :-

- 1 The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 07th October 2025
- 2 Figures of the previous period/year have been regrouped wherever necessary to conform to the current period/year presentation.
- 3 The Company has two business segment, disclosure under Ind AS 108 on "Segment Reporting" issued by the ICAI is applicable to Company.
- 4(a) Pursuant to the order of the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench, Court - V, dated 24 March 2025, Deep Diamond India Limited is acquiring Oasis Ceramics Pvt. Ltd. (herein after referred Corporate debtor) under the provisions of the Insolvency and Bankruptcy Code, 2016. As per the approved Resolution Plan, the total consideration of ₹32 crore is payable out of which ₹2 crore was paid on 24 April 2025 and the balance ₹30 crore is payable on or before 24 September 2025 however, The Company has applied for an extension of the payment timeline for the balance amount.
- 4(b) Further as per RP Plan, the Company has to borne Resolution Professional (RP) charges of ₹89,62,585 out of which claimants has incurred ₹72,02,437 and the same has been partly reimbursed to the extent of Rs.55,00,000 through Corporate Debtor. These costs, being settlement of the acquiree's liabilities under the Resolution Plan, have been capitalised as part of the acquisition cost in accordance with applicable accounting standards.
- 4(C) Upon completion of the payment obligations, Oasis Ceramics Pvt. Ltd. will become a wholly owned subsidiary and will be consolidated in accordance with Ind AS 110.

Place: Mumbai,
Dated: 07th October 2025

For Deep Diamond India Limited


Narayan Singh Rathore
Managing Director
DIN : 10900646



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, 2025

(Rs. in Lacs)

Sr. No.	Particulars	Quarter ended			Half year ended		
		30.09.2025	30.06.2025	30.09.2024	30.9.2025	30.9.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
		Current Year	Current Year	Previous Year	Current Year	Previous Year	
1	Revenue from operations	335.00	15.00	30.00	350.00	80.91	125.91
	-Pharmaceutical Business	335.00	15.00	30.00	350.00	60.00	105.00
	-Jewellery Business	-	-	-	-	20.91	20.91
2	Other income	15.71	18.68	8.76	34.39	27.52	74.63
3	Total Income (1+2)	350.71	33.68	38.76	384.39	108.43	200.54
4	Expenses						
a)	Cost of material consumed	-	-	-	-	-	-
b)	Purchase of Stock -in-Trade	-	-	-	-	-	-
c)	Changes in inventories of finished goods work-in-progress and Stock -in-Trade	-	-	-	-	14.51	14.51
d)	Employee benefits expense	4.33	4.14	5.02	8.47	10.04	16.74
e)	Finance costs	0.62	0.74	2.11	1.36	4.90	9.42
f)	Depreciation	0.27	0.27	0.32	0.54	0.61	1.06
g)	Other expenses	7.74	16.06	11.21	23.75	20.08	48.96
	Total expenses	12.96	21.21	18.66	34.12	50.14	90.68
5	Profit/ (Loss) before exceptional items and tax (3-4)	337.75	12.47	20.10	350.27	58.29	109.86
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	337.75	12.47	20.10	350.27	58.29	109.86
8	Tax expenses :						
	Current tax- current year	85.03	3.14	5.02	88.17	14.54	27.76
	prior year	-	-	-	-	-	(3.97)
	Deferred tax liability/ (asset)	-	-	-	-	-	-
9	Profit/ (Loss) for the period (7-8)	252.72	9.33	15.08	262.10	43.75	86.07
10	Other Comprehensive Income - (OCI) -(net of tax)	50.67	25.40	24.61	76.07	36.57	106.21
11	Total Comprehensive Income/(Expense) for the period (9+10)	303.39	34.74	39.69	338.18	80.32	192.28
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	1,886.27	1,633.55	1,558.34	1,886.27	1,585.93	1,624.22
14	Basic & Diluted earning per share (face value of Rs.1/- each)*	0.53	0.02	0.03	0.55	0.09	0.18
15	Basic & Diluted Earning Per Share after extraordinary items (face value of Rs.1/- each)	0.53	0.02	0.03	0.55	0.09	0.18

* Not annualised, except year end basic and diluted EPS



For DEEP DIAMOND INDIA LIMITED

[Signature]
Director

DEEP DIAMOND INDIA LIMITED
CIN NO. L24100MH1994PLC082609

Unaudited Standalone Cash Flow Statement for the period ended Sep 30, 2025

		(Rs. in Lacs)	
		As at 30 Sep, 2025	As at 31st March, 2025
		Rupees	Rupees
A.	Cash flow from operating activities:		
	Profit/(loss) before tax	350.27	109.86
	Adjustments for:		
	Depreciation	0.54	1.06
	Interest Expenses	1.36	-
		0.05	-
	Profit on sale of fixed assets (net)	-	0.05
	Interest/Dividend Income (net)	-34.39	-74.06
	Others	-230.68	-
	Operating profit before working capital changes	87.15	36.91
	Adjustments for:		
	Trade and Other Receivables	-313.40	94.71
	Inventories	-	14.51
	Loans and Advances	302.66	-6.43
	Current Tax Assets (Net)	-23.47	-16.75
	Financial Liabilities	-24.53	-
	Other Current Liabilities	-0.96	-105.61
	Other Current Tax Liabilities	147.67	10.86
	Trade Payable & Provisions	-11.35	-9.07
	Cash (used in)/generated from operations	163.77	19.13
	Income Tax /Refund (Net)	-	-
	Net cash (used in)/from operating activities	163.77	19.13
B.	Cash flow from investing activities:		
	Purchases & Sale of fixed Assets	-0.25	-0.1
	Purchases & Sale of Investments	-197.84	-97.22
	Interest /Dividend Income	33.03	74.06
	Cash (used in)/from investing activities	-165.07	-23.25
C.	Cash flow from financing activities:		
	Proceeds from fresh issue of share capital	-	-
	Net cash (used in)/ from financing activities	-	-
	Net (decrease)/increase in cash and cash equivalents (A + B + C)	-1.30	-4.12
	Cash and cash equivalents at beginning of the period	330.97	335.09
	Cash and cash equivalents at end of the period	329.68	330.97

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

For Deep Diamond India Limited



[Signature]
Narayan Singh Rathore
Managing Director
DIN : 10900646

Place: Mumbai,
Dated: 07th October, 2025



DEEP DIAMOND INDIA LIMITED

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

CIN: L24100MH1994PLC082609

E-Mail: info.deepdiamondltd@gmail.com

Website: www.deepdiamondltd.co.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 Laes)

Particulars	Quarter Ended September 30, 2025 (Unaudited)	Year Ended March 31, 2025 (Audited)
1. Segment Revenue (Income) (Net sale/income from each segment should be disclosed)		
Jewellery Business	0.00	20.91
Pharmaceutical Business	335.00	105.00
Less: Intersegment revenue	0.00	-
Revenue from operations	335.00	125.91
2. Segment Results		
Jewellery Business	0.00	-5.12
Pharmaceutical Business	322.66	47.13
Add: Other Income	15.71	74.63
Total Profit before tax	338.37	116.64
i. Finance Cost	0.62	6.78
ii. Other Unallocable Expenditure net off Unallocable income		-
3. Profit before Tax	337.75	109.86
4. Current Tax - Current year	85.03	23.79
5. Profit after Tax	252.72	86.07
6. Share of Profit / (Loss) from Associate Co / Joint Venture	0.00	0.00
7. Other Comprehensive Income	50.67	106.21
8. Profit after OCI	303.39	192.28
9. Segment Asset		
Jewellery Business	51.46	106.66
Pharmaceutical Business	371.20	383.01
other Income		0.00
Total Segment Asset	422.66	489.67
Un-allocable Assets	2420.92	1904.84
Net Segment Asset	2843.58	2394.51
10. Segment Liabilities		
Jewellery Business	0.00	0.00
Pharmaceutical Business	0.00	0.00
other Income		
other Income		
Total Segment Liabilities	0.00	0.00
Un-allocable Liabilities	2843.58	2394.51
Net Segment Liabilities	2843.58	2394.51

Place: Mumbai
Date: 07/10/2025

For Deep Diamond India Limited

Narayan Singh Rathore
Managing Director
DIN: 10900646





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 Unaudited Consolidated Financial Results of M/s. DEEP DIAMOND INDIA LIMITED (the "Company"), for the quarter ended September 30, 2025 (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.

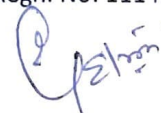
5. The Statement includes the results of the following entities:

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 & joint Venture whose interim financial results/information reflects share of profit of associate concern amounting to Rs. 0.42 Lacs & share of loss from Joint Venture amounting to Rs. 0.03 Lacs for the quarter ended September 30, 2025. 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.

For **V R S K & CO. LLP**
(Formerly known as V R S K. & Co.)
CHARTERED ACCOUNTANTS
Firm Regn. No: 111426W/W100988



Place : Mumbai
Date : 07TH October 2025
UDIN : **25047625BMIBUM2869**

SURESH G. KOTHARI
Partner
Membership No: 047625



DEEP DIAMOND INDIA LIMITED
CIN NO. L24100MH1994PLC082609
Consolidated Balance Sheet as at 30th September, 2025

Particulars	(Rupees in Lacs)	
	As at 30th Sept, 2025 (Total)	As at 31st March, 2025 (Total)
(1) ASSETS		
(I) Non-current assets		
(a) Property Plant & Equipment		
(b) <u>Financial Assets</u>	1.20	1.49
(I) Investments		
(ii) Loans and advances	1,197.89	1,002.60
(iii) Others	515.14	828.17
(c) Deferred Tax Asset on Comprehensive Income	273.57	55.00
	-	-
(II) Current assets		
(a) Inventories		
(b) <u>Financial Assets</u>	51.46	51.46
(I) Trade Receivables		
(ii) Cash & Cash Equivalents	364.20	50.80
(iii) Loans & Advances	331.11	332.39
(c) Current Tax Assets (Net)	84.42	74.05
	23.47	-
Total Assets	2,842.46	2,395.95
(2) EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share capital		
(b) Other Equity	480.50	480.50
2) LIABILITIES	2,090.72	1,755.04
(I) Non-Current liabilities		
(a) Deferred Tax Liability (Net)		
(b) Deferred Tax Liability on Comprehensive Income	-0.26	-0.26
(II) Current liabilities		
(a) <u>Financial Liabilities</u>		
(i) Borrowings	36.32	60.85
(ii) Trade Payables	55.27	66.62
(b) Other Current Liabilities	17.32	18.28
(c) Current Tax Liabilities (Net)	162.59	14.92
Total Equity and Liabilities	2,842.46	2,395.95

Notes :-

- 1 The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 07th October 2025
- 2 Figures of the previous period/year have been regrouped wherever necessary to conform to the current period/year presentation.
- 3 The Company has two business segment, disclosure under Ind AS 108 on "Segment Reporting" issued by the ICAI is applicable to Company.
- 4(a) Pursuant to the order of the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench, Court - V, dated 24 March 2025, Deep Diamond India Limited is acquiring Oasis Ceramics Pvt. Ltd. (herein after referred Corporate debtor) under the provisions of the Insolvency and Bankruptcy Code, 2016. As per the approved Resolution Plan, the total consideration of ₹32 crore is payable out of which ₹2 crore was paid on 24 April 2025 and the balance ₹30 crore is payable on or before 24 September 2025 however, The Company has applied for an extension of the payment timeline on 18th september 2025 for Payment the balance amount.
- 4(b) Further as per RP Plan, the Company has to borne Resolution Professional (RP) charges of ₹89,62,585 out of which claimants has incurred ₹72,02,437 and the same has been partly reimbursed to the extent of Rs.55,00,000 through Corporate Debtor. These costs, being settlement of the acquiree's liabilities under the Resolution Plan, have been capitalised as part of the acquisition cost in accordance with applicable accounting standards.
- 4(C) Upon completion of the payment obligations, Oasis Ceramics Pvt. Ltd. will become a wholly owned subsidiary and will be consolidated in accordance with Ind AS 110.

For Deep Diamond India Limited

Place: Mumbai,
Dated: 07th October 2025



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. L24100MI119941LC082609

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.9.2025	30.9.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Current Year	Current Year	Previous Year	Current Year	Previous Year	Previous Year
1	Revenue from operations	335.00	15.00	30.00	350.00	80.91	125.91
	-Pharmaceutical Business	335.00	15.00	30.00	350.00	60.00	105.00
	-Jewellery Business	-	-	-	-	20.91	20.91
2	Other Income	15.71	18.68	8.76	34.39	27.52	74.63
3	Total Income (1+2)	350.71	33.68	38.76	384.39	108.43	200.54
4	Expenses						
a)	Cost of material consumed	-	-	-	-	-	-
b)	Purchase of Stock -In-Trade	-	-	-	-	-	-
c)	Changes in inventories of finished goods work-in-progress and Stock -In-Trade	-	-	-	-	14.51	14.51
d)	Employee benefits expense	4.33	4.14	5.02	8.47	10.04	16.74
e)	Finance costs	0.62	0.74	2.11	1.36	4.90	9.42
f)	Depreciation	0.27	0.27	0.32	0.54	0.61	1.11
g)	Other expenses	7.64	16.06	11.21	23.75	20.08	49.16
	Total expenses	12.86	21.21	18.66	34.12	50.14	90.94
5	Profit/ (Loss) before exceptional items and tax (3-4)	337.85	12.47	20.10	350.27	58.29	109.60
6	Exceptional Items	-	-	-	-	-	-
	Share of Profit / (Loss) from Associate Co	0.42	(2.96)	4.85	-2.54	4.80	1.91
	Share of Profit / (Loss) from Joint Venture	(0.03)	-	-	(0.03)	-	(0.08)
7	Profit/(Loss) before tax (5-6)	338.24	9.51	24.95	347.70	63.09	111.43
8	Tax expenses :						
	Current tax- current year	85.03	3.14	5.02	88.17	14.54	27.75
	prior year	-	-	-	-	-	-
	Deferred tax liability/ (asset)	-	-	-	-	-	(3.97)
9	Profit/ (Loss) for the period (7-8)	253.21	6.37	19.93	259.53	48.55	87.65
10	Other Comprehensive Income - (OCI) -(net of tax)	50.67	25.40	24.61	36.57	36.57	106.21
11	Total Comprehensive Income/(Expense) for the period (9+10)	303.88	31.77	44.54	296.10	85.12	193.86
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	1,885.95	1,630.59	-	-	-	1,626.00
14	Basic & Diluted earning per share (face value of Rs.1/- each)*	0.53	0.01	0.04	0.54	0.10	0.18
15	Basic & Diluted Earning Per Share after extraordinary items (face value of Rs.1/- each)	0.53	0.01	0.04	0.54	0.10	0.18

* Not annualised, except year end basic and diluted EPS

For DEEP DIAMOND INDIA LIMITED

Director



DEEP DIAMOND INDIA LIMITED
CIN NO. L24100MH1994PLC082609

Consolidated Cash Flow Statement for the period ended Sep 30, 2025

(Rs.in Lakhs)

		As at 30 Sep, 2025	As at 31st March, 2025
		Rupees	Rupees
A.	Cash flow from operating activities:		
	Profit/(loss) before tax	347.70	109.60
	Adjustments for:		
	Depreciation	0.54	1.11
	Share of profit in group companies		1.83
	TCS Receivable	0.05	
	Profit on sale of fixed assets (net)	-	0.05
	Profit/Loss on sale of shares	-	-
	Interest/Dividend Income (net)	-34.39	-74.06
	Others	-	-
	Operating profit before working capital changes	313.90	38.54
	Adjustments for:		
	Trade and Other Receivables	-313.40	94.71
	Inventories	0.00	14.51
	Loans and Advances	180.89	-6.43
	Others	-218.57	
	Current Tax Assets (Net)	-23.47	-16.75
	Financial Liabilities	-24.53	
	Other Current Liabilities	-0.96	-105.61
	Other Current Tax Liabilities	59.50	10.86
	Provisions	-	-8.97
	Trade Payable & Provisions	-11.35	-
	Cash (used in)/generated from operations	-37.99	20.86
	Income Tax /Refund (Net)	-	-
	Net cash (used in)/from operating activities	-37.99	20.86
B.	Cash flow from Investing activities:		
	Purchases & Sale of fixed Assets	-0.25	-0.10
	Purchases & Sale of Investments	2.56	-99.05
	Interest /Dividend Income	34.39	74.06
	Cash (used in)/from Investing activities	36.71	-25.09
C.	Cash flow from financing activities:		
	Loans and borrowings	-	-
	Proceeds from fresh issue of share capital	-	-
	Net cash (used in)/ from financing activities	-	-
	Net (decrease)/Increase in cash and cash equivalents (A + B + C)	-1.28	-4.23
	Cash and cash equivalents at beginning of the period	332.39	336.62
	Cash and cash equivalents at end of the period	331.11	332.39

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

For Deep Diamond India Limited

Place: Mumbai,
Dated: 07th October, 2025

Narayan Singh Rathore
Managing Director
DIN : 10900646



DEEP DIAMOND INDIA LIMITED

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

CIN: L24100MH1994PLC082609

E-Mail: info.deepdiamondltd@gmail.com

Website: www.deepdiamondltd.co.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 September 30, 2025 (Unaudited)	Year Ended March 31, 2025 (Audited)
1. Segment Revenue (Income) (Net sale/income from each segment should be disclosed)		
Jewellery Business	0.00	20.91
Pharmaceutical Business	335.00	105.00
Less: Intersegment revenue	0.00	-
Revenue from operations	335.00	125.91
2. Segment Results		
Jewellery Business	0.00	-5.12
Pharmaceutical Business	322.76	47.13
Add: Other Income	15.71	74.63
Total Profit before tax	338.47	116.64
i. Finance Cost	0.62	6.78
ii. Other Unallocable Expenditure net off Unallocable income	-	0.26
3. Profit before Tax	337.85	109.60
4. Current Tax - Current year	85.67	23.78
5. Profit after Tax	252.18	85.82
6. Share of Profit / (Loss) from Associate Co / Joint Venture	0.00	1.84
7. Other Comprehensive Income	50.67	106.21
8. Profit after OCI	302.85	193.87
9. Segment Asset		
Jewellery Business	51.46	106.66
Pharmaceutical Business	371.20	383.01
other Income	0.00	0.00
Total Segment Asset	422.66	489.67
Un-allocable Assets	2419.80	1904.84
Net Segment Asset	2842.46	2394.51
10. Segment Liabilities		
Jewellery Business	0.00	0.00
Pharmaceutical Business	0.00	0.00
other Income		
other Income		
Total Segment Liabilities	0.00	0.00
Un-allocable Liabilities	2842.46	2394.51
Net Segment Liabilities	2842.46	2394.51

Place: Mumbai
Date: 07/10/2025

For Deep Diamond India Limited



Narayan Singh Rathore
Managing Director
DIN: 10900646

