



# 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

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

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**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

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

  
**SURESH G. KOTHARI**  
Partner  
Membership No: 047625

Place : Mumbai  
Date : 07<sup>th</sup> October 2025  
UDIN : 25047625BMIBUL1763



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

Particulars	As at 30th Sept, 2025	As at 31st March, 2025	(Rupees in Lacs)
<b>(1) ASSETS</b>			
<b>(I) Non-current assets</b>			
(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	615.14	828.17	
(iii) Others	273.57	55.00	
(c) Deferred Tax Asset on Comprehensive Income	-	-	
<b>(II) Current assets</b>			
(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	-	
<b>Total Assets</b>	<b>2,843.58</b>	<b>2,394.51</b>	
<b>(2) EQUITY AND LIABILITIES</b>			
<b>(1) Equity</b>			
(a) Equity Share Capital	480.50	480.50	
(b) Other Equity	2,092.14	1,753.90	
<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	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	
<b>Total Equity and Liabilities</b>	<b>2,843.58</b>	<b>2,394.51</b>	

**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.

For Deep Diamond India Limited

  
 Narayan Singh Rathore  
 Managing Director  
 DIN : 10900646



Place: Mumbai,  
 Dated: 07th October 2025



**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	31.03.2025
		Unaudited Current Year	Unaudited Current Year	Unaudited Previous Year	Unaudited Current Year	Unaudited Previous Year	Audited Previous Year
1	Revenue from operations -Pharmaceutical Business -Jewellery Business	335.00	15.00	30.00	350.00	80.91	125.91
2	Other income	335.00	15.00	30.00	350.00	60.00	105.00
3	Total income (1+2)	-	-	-	-	20.91	20.91
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	-	-	-	-	-	-
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

 Director

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

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

( Rs. in Lacs)

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

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

For Deep Diamond India Limited



  
**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 Lacs)

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

For Deep Diamond India Limited

Place: Mumbai

Date: 07/10/2025

Signature  
Narayan Singh Rathore  
Managing Director  
DIN: 10900646



**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 : 07<sup>TH</sup>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	As at 30th Sept,2025 (Total)	As at 31st March, 2025 (Total)
<b>(1) ASSETS</b>		
(I) Non-current assets		
(a) Property Plant & Equipment	1.20	1.49
(b) <u>Financial Assets</u>		
(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	51.46	51.46
(b) <u>Financial Assets</u>		
(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	-
<b>Total Assets</b>	<b>2,842.46</b>	<b>2,395.95</b>
<b>(2) EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share Capital	480.50	480.50
(b) Other Equity	2,090.72	1,755.04
<b>2) LIABILITIES</b>		
(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	17.32	18.28
(c) Current Tax Liabilities (Net)	162.59	14.92
<b>Total Equity and Liabilities</b>	<b>2,842.46</b>	<b>2,395.95</b>

**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.



**DEEP DIAMOND INDIA LIMITED**

309, 3rd Floor, V Star Plaza, Opp. Saraswati Bank, Opp. Raj Mahal Hotel, Chandavarkar Road, Borivali West, Mumbai - 400092  
CIN NO. L24100MH11994P1C082609

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

(Rs. In Lacs)

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 Current Year	Unaudited Current Year	Unaudited Previous Year	Unaudited Current Year	Unaudited Previous Year	Audited Previous Year
1	Revenue from operations -Pharmaceutical Business -Jewellery Business	335.00 335.00 -	15.00 15.00 -	30.00 30.00 -	350.00 350.00 -	80.91 60.00 20.91	125.91 105.00 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	0.01	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.	<b>Cash flow from operating activities:</b>		
	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	-	-
	<b>Operating profit before working capital changes</b>	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	-
	<b>Cash (used in)/generated from operations</b>	-37.99	20.86
	Income Tax /Refund (Net)	-	-
	<b>Net cash (used in)/from operating activities</b>	-37.99	20.86
B.	<b>Cash flow from investing activities:</b>		
	Purchases & Sale of fixed Assets	-0.25	-0.10
	Purchases & Sale of Investments	2.56	-99.05
	Interest /Dividend Income	34.39	74.06
C.	<b>Cash (used in)/from Investing activities</b>	36.71	-25.09
	<b>Cash flow from financing activities:</b>		
	Loans and borrowings	-	-
	Proceeds from fresh issue of share capital	-	-
	<b>Net cash (used in)/ from financing activities</b>	-	-
	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)

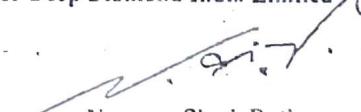
The Company is responsible for Segment reporting as per IndAS -108 "Operating Segment" specified under section 133 of the Companies Act, 2013. As the Company is engaged in two segments viz. Jewellery of Gold and Diamond Studded and Marketing of Pharmaceutical goods in India.

(Rs. In Lacs)

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

Place: Mumbai  
 Date: 07/10/2025

For Deep Diamond India Limited

  
 Narayan Singh Rathore  
 Managing Director  
 DIN: 10900646

