



# 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.co.in](http://www.deepdiamondltd.co.in)

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**Date:** August 14, 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 August 14, 2024:**

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

Dear Sir/Madam,

Pursuant to Regulation 30 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 **August 14, 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, considered and approved:

1. The Un-Audited Standalone and Consolidated Financial Results for the quarter ended June 30, 2024, along with Limited Review Report thereon.
2. The increase in the authorized share capital of the Company from Rs. 10,00,00,000/- (divided into 10,00,00,000 Equity Shares of Rs. 1 each) to Rs. 15,00,00,000/- (divided into 15,00,00,000 Equity Shares of Rs. 1 each) and consequent alteration in Clause V of the Memorandum of Association relating to share capital of the Company, subject to obtaining the approval of the shareholders of the Company.
3. The proposal of fund raising by way of an issuance of equity shares of face value of 1/- each of the Company to its eligible equity shareholders on a rights basis (“Rights issue”) as on record date (to be notified subsequently) for a value not exceeding Rs.45 Crores, on terms and conditions as may be decided by the Board (to be notified subsequently) and subject to receipt of necessary approvals from regulatory authorities, as applicable and in accordance with applicable provisions of the Companies Act, 2013, as amended, SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, and other applicable laws, subject to increase in authorized share capital of the Company.
4. Approved the proposal of sale of entire stake of 50% held by the Company in M/s Hemoc Pharma Private Limited, Joint Venture and Associate Company of the Company.

The details regarding the issuance of securities as required pursuant to the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023, are set out in (“**Annexure 1**”).



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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 June 30, 2024, till 48 hours after the declaration of Financial Results for the quarter ended on June 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 **12:00 P.M.** and concluded at **3:40 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



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## Annexure-“1”

**As the transaction involves sale of stake in Associate Company (including a joint venture), details as prescribed in Para 1.4 of the SEBI Circular are provided hereunder:**

Sr. No.	Particulars	Responses
a.	The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division or undertaking or subsidiary or associate company of the listed entity during the last financial year.	The company M/s. Hemonc Pharma Pvt. Ltd. has not commenced its business and hence the turnover / revenue / income is NIL as on date.
b.	Date on which the agreement for sale has been entered into.	February 10, 2023
c.	The expected date of completion of sale/disposal.	September 30, 2024
d.	Consideration received from such sale/disposal.	Rs.5,00,000/-
e.	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies.  If yes, details thereof.	No
f.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at “arm’s length”.	Yes, and it is at arm’s length basis.
g.	Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations.	Yes, the sale, lease or disposal of the undertaking is outside the scheme of arrangement and Regulation 37A of LODR Regulation is not applicable as the said company is not considered as an undertaking of our Company.
h.	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slump sale.	No



# 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 June, 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. 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 V.R.S.K. & Co.)  
CHARTERED ACCOUNTANTS  
Firm Regn. No: 111426W/W100988

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



Place : Mumbai  
Date : 14<sup>th</sup> June 2024  
UDIN : 24047625BKESMH5690



## DEEP DIAMOND INDIA LIMITED

309, 3rd Floor, V Star Plaza, Plot No. 16, Chandavarkar Road, Opp. Saraswat Bank, Borivali (West), Mumbai - 400092  
CIN: 124100MH1994PLC 082609

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. in Lakhs)


Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	50.91	169.98	30.00	255.61
	-Jewellery Business	20.91	45.61	-	105.61
	-Pharmaceutical Business	30.00	124.37	30.00	150.00
2	Other income	18.76	53.96	27.43	109.11
3	<b>Total income (1+2)</b>	<b>69.66</b>	<b>223.94</b>	<b>57.43</b>	<b>364.72</b>
4	Expenses				
	a) Cost of material consumed	-	-	-	-
	b) Purchase of Stock -in-Trade	-	4.85	-	50.79
	c) Changes in inventories of finished goods work-in-progress and Stock -in-Trade	14.51	63.02	-	39.85
	d) Employee benefits expense	5.02	12.44	7.26	26.27
	e) Finance costs	2.79	20.65	12.46	25.65
	f) Depreciation	0.29	0.57	0.27	1.17
	g) Other expenses	8.87	123.06	14.87	163.31
	<b>Total expenses</b>	<b>31.48</b>	<b>224.59</b>	<b>34.86</b>	<b>307.04</b>
5	<b>Profit/ (Loss) before exceptional items and tax (3-4)</b>	<b>38.19</b>	<b>(0.65)</b>	<b>22.57</b>	<b>57.68</b>
6	Exceptional items	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>38.19</b>	<b>(0.65)</b>	<b>22.57</b>	<b>57.68</b>
8	Tax expenses :				
	Current tax- current year	9.52	10.22	5.87	16.06
	prior year	-	-	-	-
	Deferred tax liability / (asset)	-	(0.26)	-	(0.26)
9	<b>Profit/ (Loss) for the period (7-8)</b>	<b>28.67</b>	<b>(10.61)</b>	<b>16.70</b>	<b>41.88</b>
10	Other Comprehensive Income - (OCI) -(net of tax)	11.96	26.66	11.96	26.66
11	<b>Total Comprehensive Income/(Expense) for the period (9+10)</b>	<b>40.63</b>	<b>16.05</b>	<b>28.66</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
13	Reserves and Surplus excluding Revaluation reserves	1,590.28	1,540.03	-	1,540.03
14	<b>Basic &amp; Diluted earning per share (face value of Rs.1/- each)*</b>	<b>0.06</b>	<b>(0.22)</b>	<b>0.03</b>	<b>0.14</b>
13	<b>Basic &amp; Diluted Earning Per Share after extraordinary items (face value of Rs.1/- each)</b>	<b>0.06</b>	<b>(0.22)</b>	<b>0.03</b>	<b>0.14</b>

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

**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 14th August, 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



Ganpat Lal Nyati  
Director

DIN : 09608005

Place: Mumbai,  
Dated: 14th August, 2024

DEEP DIAMOND INDIA LIMITED

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NOTES :-

- 1) The Company has presented its **Standalone** Financial Results under Indian Accounting Standards ("Ind AS") from April 1,2017 and accordingly these **Standalone** financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for the comparative previous period have also been presented in accordance with the recognition and measurement principles laid down in the Ind AS 34.
- 2) The above Standalone financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on August 14, 2024
- 3) The financial results and other financial / segment information for the quarter ended June 30,2024 have already been audited or reviewed by the Statutory Auditors and are presented based on the information compiled by the management, after exercising necessary due diligence and making the necessary adjustments to give a true and fair view of the results in accordance with Ind AS.
- 4) Reconciliation of Net Profit on account of transition from previous GAAP to Ind AS for the quarter ended June 30, 2024

5)

(Rs. In Lacs)

Description	Quarter Ended 30 <sup>th</sup> June 2024	Year Ended 31 <sup>st</sup> March 2024
Net Profit / (Loss) as per previous GAAP (Indian GAAP)	28.67	41.88
Fair Value gain on Financial Instrument	-	-
Other	-	-
Profit/(Loss) for the Quarter/Year as per IND AS	28.67	41.88
Other Comprehensive Income (Net of Income Tax)	11.96	26.66
Total Comprehensive Profit/(Loss) for the quarter/Year	40.63	68.54

- 6) During the Quarter there was no complaint from the Investors
- 7) Figures of the Corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period
- 8) The Company has two reportable segments (i.e. Pharmaceuticals and Gems & Jewellery). Disclosure under Ind AS 108 on "Segment Reporting" issued by the ICAI is applicable to Company.

For Deep Diamond India Limited

Place : Mumbai  
Date : 14/08/2024



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

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**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
	June 30, 2024 (Unaudited)	March 31, 2024 (Audited)
<b>1. Segment Revenue (Income)</b>		
(net sale/income from each segment should be disclosed)		
Jewellery Business	20.91	105.61
Pharmaceutical Business	30.00	150.00
Less: Intersegment revenue	-	-
<b>Revenue from operations</b>	<b>50.91</b>	<b>255.61</b>
<b>2. Segment Results</b>		
Jewellery Business	2.22	(41.56)
Pharmaceutical Business	20.00	15.61
Add: Other Income	18.76	109.11
<b>Total Profit before tax</b>	<b>40.98</b>	<b>83.16</b>
i. Finance Cost	2.79	25.68
ii. Other Unallocable Expenditure net off Unallocable income	-	-
<b>Profit before Tax</b>	<b>38.19</b>	<b>57.49</b>

For Deep Diamond India Limited

Place : Mumbai  
Date : 14/08/2024



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

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.

4. 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

5. 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.

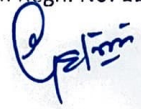
The Statement includes the interim financial results and other financial information of an associate company whose interim financial results/information reflects share of profit of associate concern amounting to Rs.0.20 Lacs for the quarter ended December 31, 2023. These financial statements are unaudited 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 : 14<sup>th</sup> August 2024  
UDIN : 24047625BKESMI4408

**SURESH G. KOTHARI**

Partner

Membership No: 047625

**DEEP DIAMOND INDIA LIMITED**

309, 3rd Floor, V Star Plaza, Plot No. 16, Chandavarkar Road, Opp. Saraswat Bank, Borivali (West), Mumbai - 400092  
CIN: I24100MH1994PLC082609

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended		Year ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	50.91	169.98	30.00	255.61
	-Jewellery Business	20.91	45.61	-	105.61
	-Pharmaceutical Business	30.00	124.37	30.00	150.00
2	Other income	18.76	53.96	27.43	109.11
3	<b>Total income (1+2)</b>	<b>69.66</b>	<b>223.94</b>	<b>57.43</b>	<b>364.72</b>
4	<b>Expenses</b>				
	a) Cost of material consumed	-	-	-	-
	b) Purchase of Stock -in-Trade	-	4.85	-	50.79
	c) Changes in inventories of finished goods work-in-progress and Stock -in-Trade	14.51	63.02	-	39.85
	d) Employee benefits expense	5.02	12.44	7.26	26.27
	e) Finance costs	2.79	20.68	12.46	25.68
	f) Depreciation	0.29	0.62	0.27	1.22
	g) Other expenses	8.87	123.17	14.87	163.42
	<b>Total expenses</b>	<b>31.48</b>	<b>224.78</b>	<b>34.86</b>	<b>307.23</b>
5	<b>Profit/ (Loss) before exceptional items and tax (3-4)</b>	<b>38.19</b>	<b>(0.84)</b>	<b>22.57</b>	<b>57.49</b>
6	Exceptional items	-	-	-	-
	Share of Profit / (Loss) from Associate Co	(0.05)	(1.65)	-	(1.65)
	Share of Profit / (Loss) from Joint Venture	-	(0.15)	-	(0.15)
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>38.14</b>	<b>(2.64)</b>	<b>22.57</b>	<b>55.69</b>
8	Tax expenses :				
	Current tax- current year	9.52	10.22	5.87	16.06
	prior year	-	-	-	-
	Deferred tax liability/ (asset)	-	(0.26)	-	(0.26)
9	<b>Profit/ (Loss) for the period (7-8)</b>	<b>28.62</b>	<b>(12.60)</b>	<b>16.70</b>	<b>39.89</b>
10	Other Comprehensive Income - (OCI) -(net of tax)	11.96	26.66	11.96	26.66
11	<b>Total Comprehensive Income/(Expense) for the period (9+10)</b>	<b>40.58</b>	<b>14.06</b>	<b>28.66</b>	<b>66.55</b>
12	Paid-up equity share capital (face value of Rs.1/- each)	480.50	480.50	480.50	480.50
13	Reserves and Surplus excluding Revaluation reserves	1,590.23	1,540.03	-	1,540.03
14	<b>Basic &amp; Diluted earning per share (face value of Rs.1/- each)*</b>	<b>0.06</b>	<b>(0.26)</b>	<b>0.03</b>	<b>0.14</b>
13	<b>Basic &amp; Diluted Earning Per Share after extraordinary items (face value of Rs.1/- each)</b>	<b>0.06</b>	<b>(0.26)</b>	<b>0.03</b>	<b>0.14</b>

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

**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 14th August, 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



Ganpat Lal Nyati  
Director  
DIN : 09608005

Place: Mumbai,  
Dated: 14th August, 2024

DEEP DIAMOND INDIA LIMITED

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NOTES :-

- 1) The Company has presented its **Consolidated** Financial Results under Indian Accounting Standards ("Ind AS") from April 1,2017 and accordingly these **Consolidated** financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for the comparative previous period have also been presented in accordance with the recognition and measurement principles laid down in the Ind AS 34.
- 2) The above **Consolidated** financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on August 14, 2024
- 3) The financial results and other financial / segment information for the quarter ended June 30,2024 have already been audited or reviewed by the Statutory Auditors and are presented based on the information compiled by the management, after exercising necessary due diligence and making the necessary adjustments to give a true and fair view of the results in accordance with Ind AS.
- 4) Reconciliation of Net Profit on account of transition from previous GAAP to Ind AS for the quarter ended June 30, 2024

5)

(Rs. In Lacs)

Description	Quarter Ended 30 <sup>th</sup> June 2024	Year Ended 31 <sup>st</sup> March 2024
Net Profit / (Loss) as per previous GAAP (Indian GAAP)	28.62	39.89
Fair Value gain on Financial Instrument	-	-
Other	-	-
Profit/(Loss) for the Quarter/Year as per IND AS	28.62	39.89
Other Comprehensive Income (Net of Income Tax)	11.96	26.66
Total Comprehensive Profit/(Loss) for the quarter/Year	40.58	66.55

- 6) During the Quarter there was no complaint from the Investors
- 7) Figures of the Corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period
- 8) The Company has two reportable segments (i.e. Pharmaceuticals and Gems & Jewellery). Disclosure under Ind AS 108 on "Segment Reporting" issued by the ICAI is applicable to Company.

For Deep Diamond India Limited

Place : Mumbai  
Date : 14/08/2024



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 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	Year ended
	June 30, 2024 (Unaudited)	March 31, 2024 (Audited)
<b>1. Segment Revenue (Income)</b>		
(net sale/income from each segment should be disclosed)		
Jewellery Business	20.91	105.61
Pharmaceutical Business	30.00	150.00
Less: Intersegment revenue	-	-
<b>Revenue from operations</b>	<b>50.91</b>	<b>255.61</b>
<b>2. Segment Results</b>		
Jewellery Business	2.22	(41.56)
Pharmaceutical Business	20.00	15.61
Add: Other Income	18.76	109.11
<b>Total Profit before tax</b>	<b>40.98</b>	<b>83.16</b>
i. Finance Cost	2.79	25.68
ii. Other Unallocable Expenditure net off Unallocable income	-	-
<b>3. Profit before Tax</b>	<b>38.19</b>	<b>57.49</b>
<b>4. Current tax- current year</b>	<b>9.52</b>	<b>15.80</b>
<b>5. Profit after Tax</b>	<b>28.67</b>	<b>41.69</b>
<b>6. Share of Profit / (Loss) from Associate Co/Joint Venture</b>	<b>(0.05)</b>	<b>(1.80)</b>
<b>7. Other Comprehensive Income</b>	<b>11.96</b>	<b>26.66</b>
<b>8. Profit after OCI</b>	<b>40.58</b>	<b>66.55</b>

For Deep Diamond India Limited

Place : Mumbai  
Date : 14/08/2024

  
Ganpat Lal Nyati  
Director  
DIN : 09608005