



# DIAMANT INFRASTRUCTURE LIMITED

PLOT NO. 3, HINDUSTAN COLONY, WARDHA ROAD, NAGPUR – 440015.

CIN No. : L26994MH2003PLC143264

Email : [diamant123@gmail.com](mailto:diamant123@gmail.com), Website : [www.diamantinfra.com](http://www.diamantinfra.com)

Date: 30<sup>th</sup> May, 2024

**To,**  
**The Corporate Relationship Department,**  
BSE Limited,  
25<sup>th</sup> Floor, P.J. Towers,  
Dalal Street, Mumbai- 400001

**Subject:** Outcome of the Board Meeting

**Ref.:** Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015  
**Scrip Code:** 508860

Dear Sir,

We are enclosing herewith (Pursuant to Regulation 33(2) & 33(3) of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015, a copy of the Audited Financial Results of the Company along with the copy of Audit Report and Declaration of Unmodified Opinion on the audited financial results as at the end of Quarter and Financial Year ended March 31, 2024 taken on record by the Board of Directors at its meeting held on May 30, 2024.

The meeting started at 4:00 pm and ended at 5:30pm.

This is for your information and records.

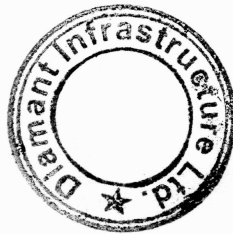
Kindly acknowledge the receipt of the same.

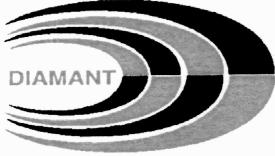
Thanking you.

Yours faithfully,

**FOR DIAMANT INFRASTRUCTURE LIMITED**

**Naresh Saboo**  
**(Managing Director)**  
**(DIN No. 00297916)**





# DIAMANT INFRASTRUCTURE LIMITED

PLOT NO. 3, HINDUSTAN COLONY, WARDHA ROAD, NAGPUR – 440015.

CIN No. : L26994MH2003PLC143264

Email : diamant123@gmail.com, Website : www.diamantinfra.com

## STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31st MARCH, 2024

(Rs. In Lacs)

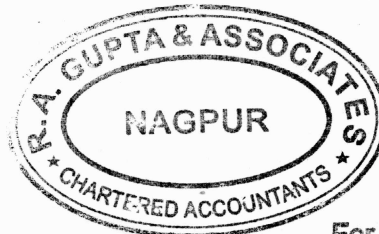
	Particulars	Quarter Ended		Year Ended		
		31.03.2024 (Audited)	31.12.2023 (Un-Audited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
I	Revenue From Operations	-	-	-	-	-
II	Other Income	8.689	3.767	27.885	19.991	97.066
III	<b>TOTAL INCOME(I+II)</b>	<b>8.689</b>	<b>3.767</b>	<b>27.885</b>	<b>19.991</b>	<b>97.066</b>
IV	EXPENSES					
	Cost of material consumed	-	-	-	-	-
	Purchases of Stock In Trade	-	-	-	-	-
	Changes in Inventory	-	-	-	-	-
	Employee Benefit Expenses	-	-	0.480	-	1.920
	Finance Costs	0.005	-	0.058	0.007	0.058
	Depreciation and Amortisation Expenses	0.012	0.012	0.112	0.049	0.508
	Other Expenses	23.980	0.438	25.041	26.328	95.373
	<b>TOTAL EXPENSES(IV)</b>	<b>23.997</b>	<b>0.450</b>	<b>25.691</b>	<b>26.384</b>	<b>97.859</b>
V	<b>PROFIT/(LOSS) before Exceptional items and Tax (III-IV)</b>	<b>(15.308)</b>	<b>3.317</b>	<b>2.195</b>	<b>(6.393)</b>	<b>(0.793)</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>PROFIT/(LOSS) before Tax (V - VI)</b>	<b>(15.308)</b>	<b>3.317</b>	<b>2.195</b>	<b>(6.393)</b>	<b>(0.793)</b>
VIII	Tax Expense					
	i) Current Tax	-	-	-	-	-
	ii) Deferred Tax	6.536	-	7.556	6.536	7.556
	iii) Previous Tax	-	-	-	-	-
IX	<b>PROFIT/(LOSS) for the period from Continuing Operations (VII- VIII)</b>	<b>(21.844)</b>	<b>3.317</b>	<b>(5.361)</b>	<b>(12.930)</b>	<b>(8.349)</b>
X	<b>PROFIT/(LOSS) from Discontinued Operations</b>	-	-	-	-	-
XI	Tax expenses of Discontinued Operations	-	-	-	-	-
XII	<b>PROFIT/(LOSS) from Discontinued Operations(after tax)</b>	-	-	-	-	-
XIII	<b>PROFIT/(LOSS) for the Period</b>	<b>(21.844)</b>	<b>3.317</b>	<b>(5.361)</b>	<b>(12.930)</b>	<b>(8.349)</b>
XIV	OTHER COMPREHENSIVE INCOME					
	A.(i) Items that will not be reclassified to Profit & loss	-	-	-	-	-
	(ii) Income tax related to items that will not be reclassified to Profit & loss	-	-	-	-	-
	B.(i) Items that will be reclassified to Profit & loss	-	-	-	-	-
	(ii) Income tax related to items that will be reclassified to Profit & loss	-	-	-	-	-
XV	<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(21.844)</b>	<b>3.317</b>	<b>(5.361)</b>	<b>(12.930)</b>	<b>(8.349)</b>
XVI	Earnings per Equity Share(For Continuing operations)	(21.844)	3.317	(5.361)	(12.930)	(8.349)
	(i) Basic	(0.062)	0.009	(0.015)	(0.037)	(0.024)
	(ii) Diluted	(0.062)	0.009	(0.015)	(0.037)	(0.024)
XVII	Earnings per Equity Share(For Discontinued operations)	-	-	-	-	-
	(i) Basic	-	-	-	-	-
	(ii) Diluted	-	-	-	-	-
XVIII	Earnings per Equity Share(For Continuing & Discontinued operations)	(21.844)	3.317	(5.361)	(12.930)	(8.349)
	(i) Basic	(0.062)	0.009	(0.015)	(0.037)	(0.024)
	(ii) Diluted	(0.062)	0.009	(0.015)	(0.037)	(0.024)

### Notes:

- The above results have been reviewed and approved by the Board of Directors at their respective meeting held on Tuesday, 30th May, 2024
- The Figure of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.
- Tax expenses comprise of Current Tax & Deferred Tax liabilities/assets.
- The figures for the previous period have been re-grouped and/ or rearranged wherever considered necessary.

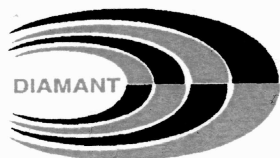
For Diamant Infrastructure Ltd.

**Naresh Saboo**  
Managing Director  
DIN No. 00297916  
Place : Nagpur  
Date : 30th May, 2024



For R.A. GUPTA & ASSOCIATES  
CHARTERED ACCOUNTANTS

*R.A. Gupta*  
PARTNER



# DIAMANT INFRASTRUCTURE LIMITED

PLOT NO. 3, HINDUSTAN COLONY, WARDHA ROAD, NAGPUR – 440015.

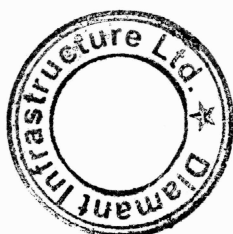
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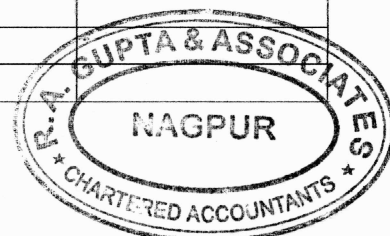
## STANDALONE STATEMENT OF ASSET AND LIABILITIES

(Rs. In lakhs)

	Particulars	As on 31.03.2024	As on 31.03.2023
		Audited	Audited
	<b>ASSETS</b>		
	<b>(1) NON CURRENT ASSETS</b>		
	(a) Property Plant & Equipment	105.605	105.605
	(b) Capital Work-in-Progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible Assets	0.103	0.152
	(f) Intangible Assets Under Development		
	(g) Biological Assets Other than Bearer Plants		
	(h) Financial Assets		
	(i) Investments	299.339	320.589
	(ii) Trade Receivables		
	(iii) Loans		
	(i) Deferred Tax Assets (net)	10.543	17.080
	(j) Other Non-Current Assets		
	<b>(2) CURRENT ASSETS</b>		
	(a) Inventories	404.896	404.896
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade Receivables	734.683	723.242
	(iii) Cash & Cash Equivalents	7.332	6.766
	(iv) Bank Balances other than (iii) above		
	(v) Loans		
	(c) Current Tax Assets(net)		
	(d) Other Current Assets	659.260	676.768
	<b>TOTAL ASSETS</b>	<b>2,221.761</b>	<b>2,255.097</b>
	<b>EQUITY &amp; LIABILITIES</b>		



*[Handwritten Signature]*



For R.A. GUPTA & ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Handwritten Signature]*  
PARTNER



# DIAMANT INFRASTRUCTURE LIMITED

PLOT NO. 3, HINDUSTAN COLONY, WARDHA ROAD, NAGPUR – 440015.

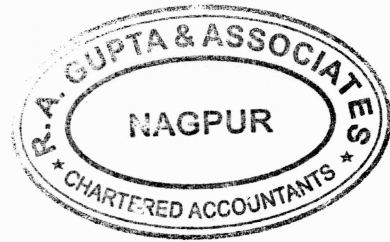
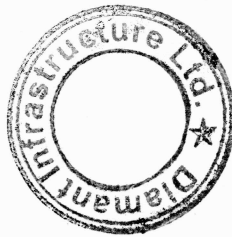
CIN No. : L26994MH2003PLC143264

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<b>EQUITY</b>			
	(a) Equity Share Capital	704.080	704.080
	(b) Other Equity	385.649	398.578
<b>LIABILITIES</b>			
<b>(1) NON CURRENT LIABILITIES</b>			
	(a) Financial Liabilities		
	(i) Borrowings	240.413	261.663
	(ii) Trade Payables		
	(iii) Other Financial Liabilities		
	(b) Provisions		
	(c) Deferred Tax Liabilities (net)		
	(d) Other Non-Current Liabilities		
<b>(2) CURRENT LIABILITIES</b>			
	(a) Financial Liabilities		
	(i) Borrowings	873.703	873.703
	(ii) Trade Payables	14.965	14.965
	(iii) Other Financial Liabilities		
	(b) Other Current Liabilities	2.952	2.108
	(c) Provisions		
	(d) Current Tax Liabilities (net)		
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>2,221.761</b>	<b>2,255.097</b>

For Diamant Infrastructure Ltd.

**Naresh Saboo**  
Managing Director  
DIN No. 00297916



Place : Nagpur

Date : 30th May, 2024

For R.A. GUPTA & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
R.A. GUPTA



# DIAMANT INFRASTRUCTURE LIMITED

PLOT NO. 3, HINDUSTAN COLONY, WARDHA ROAD, NAGPUR – 440015.

CIN No. : L26994MH2003PLC143264

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**DIAMANT INFRASTRUCTURE LIMITED**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31st MARCH, 2024**

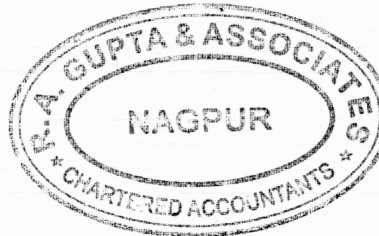
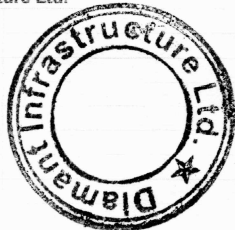
(Rs. In lakhs)

Sr. No.	PARTICULARS	AMOUNTS	
		Current Year 31-03-2024	Previous Year 31-03-2023
		Rs. Ps.	Rs.
<b>A)</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit/(Loss) before extraordinary items and tax	(6.393)	(0.793)
	Adjustments For:		
	Depreciation	0.049	0.508
	Finance Cost	0.007	0.058
	Impairment of Assets	-	-
	Loss on sale / discard / write off of assets	-	-
	Interest Income	-	-
	Other non operating income	-	-
	Other non operating income	0.056	-
	<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	(6.337)	(0.227)
	Adjustments For:		
	Increase / (Decrease) in Trade Payables	-	(7.169)
	Increase / (Decrease) in Other Current Liabilities	0.843	1.152
	Increase / (Decrease) in Other Non-current Liabilities	-	-
	Increase / (Decrease) in Short Term Provisions	-	-
	Decrease / (Increase) Trade receivables	(11.441)	35.170
	Decrease / (Increase) Inventories	-	-
	Decrease / (Increase) Short Term Loans & Advances	-	-
	Decrease / (Increase) Long Term Loans & Advances	-	-
	Decrease / (Increase) Other Non-Current Assets	-	-
	Decrease / (Increase) Other Current Assets	17.508	(26.838)
	<b>CASH GENERATED FROM OPERATION</b>	0.573	2.089
	Taxes paid	-	-
	<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>0.573</b>	<b>2.089</b>
<b>B)</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Sale of Investment	21.250	-
	Capital expenditure on fixed assets, including capital advances	-	-
	Proceeds from sale of fixed assets	-	-
	Interest Income	-	-
	<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>21.250</b>	<b>-</b>
<b>C)</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Short Term Borrowings	-	-
	Proceeds from Long Term Borrowings	(21.250)	-
	Interest Income & Other Non-Operating Income	-	-
	Finance Cost	(0.007)	(0.058)
	<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(21.257)</b>	<b>(0.058)</b>
	<b>NET INCREASE ( DECREASE ) IN CASH AND CASH EQUIVALENTS</b>	<b>0.565</b>	<b>2.031</b>
	<b>OPENING CASH AND CASH EQUIVALENTS</b>	<b>6.766</b>	<b>4.735</b>
	<b>CLOSING CASH AND CASH EQUIVALENTS</b>	<b>7.332</b>	<b>6.766</b>

For Diamant Infrastructure Ltd.

Naresh Saboo  
Managing Director  
DIN No. 00297916

Place : Nagpur  
Date : 30th May, 2024



For R.A. GUPTA & ASSOCIATES  
CHARTERED ACCOUNTANTS

PARTNER

# **R A GUPTA & ASSOCIATES**

CHARTERED ACCOUNTANTS

FRN : 128210W

34, VCA COMPLEX, C. K. NAIDU CHOWK,

CIVIL LINES, NAGPUR - 440001.

PHONE - 98231 73140 / 97024 22079

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE BOARD OF DIRECTORS OF DIAMANT INFRASTRUCTURE**  
**LIMITED PURSUANT TO THE REGULATION 33 OF SEBI (LISTING**  
**OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATION, 2015**  
**(as amended)**

*Report on the Audit of Standalone Financial Statement*

*Opinion*

We have audited the accompanying statement of Audited Financial Results of of 'DIAMANT INFRASTRUCTURE LIMITED ('the Company'), for the quarter and year ended March 31, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the state of affairs of the company as at 31<sup>st</sup> March, 2024, its profit and cash flows for the year ended on that date.

*Basis for Opinion*

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act (SA's). Our responsibilities, under those standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis for our audit opinion on the standalone financial statements.



## **R A GUPTA & ASSOCIATES**

CHARTERED ACCOUNTANTS

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### ***Material Uncertainty Related to Going Concern***

There is no major business transaction in the company and there is no employee employed for the operation of the same, on the basis of this information, in our opinion this might affect the going concern concept of the company in the near future. But on the basis of written representation received from the management we have been informed that the situation is temporary in nature and in the near future they will carry on the business effectively. The above factors cast a significant uncertainty on the company's ability to continue as a going concern. Pending the resolution of the above uncertainties, the Company has prepared the aforesaid statement on a going concern basis.

### ***Key Audit Matters***

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming an opinion thereon, and we do not provide a separate opinion on these matters.

We have not determined any key audit matters to be communicated in our report of the current period except the fact that the loan which has been classified as NPA for which companies premises has been given as collateral security, the possession of that premises has been taken by the bank, and the company has vacated that property and shifted to the new place.

### ***Information Other than the Standalone Financial Statements and Auditor's Report Thereon***

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



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## **R A GUPTA & ASSOCIATES**

CHARTERED ACCOUNTANTS

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In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### ***Management's Responsibility for the Financial Statements***

The Company's Board of Directors is responsible for the matters in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.



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## **R A GUPTA & ASSOCIATES**

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### ***Auditor's Responsibility for the audit of the Standalone Financial Statements***

#### **a) Audit of the Financial Results for the year ended March 31, 2024**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the standalone financial statements.

As part of an audit in accordance with SA's, we exercise professional judgement and maintain professional scepticism throughout the audit. We also :

Identify and assess the risks of material mis-statement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw



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**R A GUPTA & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
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attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



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**R A GUPTA & ASSOCIATES**  
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**b) Other Matter**

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figures between the audited figures of the respective full financial year and the published year to date figures up to the nine months ended December 31, 2023.

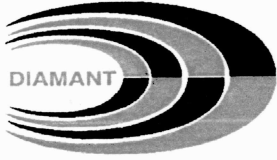
Our opinion is not modified in respect of above matter.



**FOR R A GUPTA & ASSOCIATES;  
CHARTERED ACCOUNTANTS;  
Reg. No. 128210W,**

**NAGPUR  
30<sup>th</sup> MAY, 2024**

  
**( CA. PRATEEK RAJESH GUPTA ),  
PARTNER,  
Membership No. 168890  
UDIN : 24168890BKFJOY7792**



# DIAMANT INFRASTRUCTURE LIMITED

PLOT NO. 3, HINDUSTAN COLONY, WARDHA ROAD, NAGPUR – 440015.

CIN No. : L26994MH2003PLC143264

Email : diamant123@gmail.com, Website : www.diamantinfra.com

**Date: 30.05.2024**

To,  
Manager  
The Bombay Stock Exchange,  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

Scrip Code :508860

**Sub: Declaration in respect of Unmodified Opinion on Audited Financial Statement for the Quarter and Financial Year ended March 31, 2024.**

Dear Sir,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(SEBI-LODR) as amended, we hereby declare and confirm that the Statutory Auditors of the Company viz. R A Gupta & Associates., Chartered Accountants, have not expressed any modified opinion (s) in their Audit Report pertaining to the Audited Financial Results for the Quarter and year ended March 31, 2024.

Thanking You

Yours Faithfully,

**For, Diamant Infrastructure Limited**

  
**Naresh Saboo**  
**(Managing Director)**  
**DIN: 00297916**

