



DEEP DIAMOND INDIA LIMITED

Regd. Office: 309, 3rd 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 Website: www.deepdiamondltd.in

Date: February 12, 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., Wednesday, February 12, 2025.

Reference: Regulation 30 read with 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 read with Regulation 33 of the Listing Regulations, the Board at its meeting held today i.e., Wednesday, February 12, 2025, through video Conferencing, inter alia, considered and approved the following:

- 1) Considered and approved the Un-Audited Standalone and Consolidated Financial results along with the Limited Review Report for the quarter and nine months ended December 31, 2024.

These intimations are being given pursuant to provisions of Regulation 30 and Schedule III Part A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015. Details as per SEBI Master Circular bearing no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are attached as Annexures to this intimation.

The Board Meeting commenced at 05:30 P.M. and concluded at 08.15 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



VRSK & Co. LLP

CHARTERED ACCOUNTANTS

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

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

To,
The Board of Directors,
Deep Diamond India Limited

1. We have reviewed the accompanying statement of unaudited quarterly financial results of M/s **Deep Diamond India Limited** ('the Company'), for the period ended 31December, 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.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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.



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



Place : Mumbai
Date : 12th February 2025
UDIN : 25047625BMIBQE7784

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

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

SURESH G. KOTHARI
Partner
Membership No: 047625



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A. FINANCIAL RESULTS

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024:

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec 24	30-Sep 24	31-Dec 23	31-Dec 24	31-Dec 23	31-Mar 24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a. Revenue from operations	-	30.00	85.63	80.91	174.99	255.61
	b. Other Income	21.74	08.76	55.15	49.26	80.84	109.11
	Total Income (a to b)	21.74	38.76	140.78	130.17	255.83	364.72
2	Expenses						
	a. Cost of materials consumed	-	-	-	-	-	-
	b. Purchases of stock-in-trade	-	-	45.94	-	50.79	50.79
	c. Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-23.17	14.51	-2.62	39.85
	d. Employee benefits expense	3.28	5.02	13.83	13.32	20.52	26.27
	e. Finance costs	1.06	2.11	5.00	5.96	8.23	25.65
	f. Depreciation and amortisation expense	0.26	0.32	0.60	0.87	0.87	1.17
	g. Other expenses	11.10	11.21	40.25	31.18	154.84	163.31
	Total expenses (a to g)	15.69	18.66	82.45	65.82	232.63	307.04
3	Profit/(loss) before exceptional items and tax (1-2)	6.06	20.10	58.33	64.35	23.20	57.68
4	Exceptional items						
5	Profit/(loss) before tax (3+4)	6.06	20.10	58.33	64.35	23.20	57.68
6	Tax expense						



For DEEP DIAMOND INDIA LIMITED

Director



DEEP DIAMOND INDIA LIMITED

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	a. Current tax	5.22	5.02	5.84	19.76	5.84	16.06
	b. Deferred tax charge/ (credit)	-	-	-	-	-	-0.26
	c. Short provision for tax relating to prior years	-	-	-	-	-	-
	Total tax expenses (a to c)	5.22	5.02	5.84	19.76	5.84	15.80
7	Profit/(Loss) after tax (5-6)	0.84	15.08	52.49	44.59	17.36	41.88
8	Other comprehensive income for the period/year (a to b)	-7.59	24.61	-	28.98	-	26.66
9	Total comprehensive income/(loss) for the period / year (7+8)	(6.75)	39.69	52.49	73.57	17.36	68.54
10	Paid-up equity share capital (face value of Rs. 1/- each)(including forfeited shares)	480.50	480.50	480.50	480.50	480.50	480.50
11	Other Equity	0	0	0	0	0	0
12	Earnings per share of Rs. 1/- each	(0.01)	0.08	1.09	0.15	0.36	0.14
	Basic	(0.01)	0.08	1.09	0.15	0.36	0.14
	Diluted	(0.01)	0.08	1.09	0.15	0.36	0.14
	* not annualized See accompanying notes to the financial results						

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 12th February, 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 INDAS 108 on "Segment Reporting" issued by the ICAI is applicable to Company.
4. The Company has following subsidiary/ associate/ joint venture company(les), as on December 31, 2024:

Microcure Biotech Private Limited - Subsidiary
Ferry Automotive Private Limited - Associate
Hermon Pharma Private Limited - Joint venture

For DEEP DIAMOND INDIA LIMITED

Director





DEEP DIAMOND INDIA LIMITED

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For and on behalf of the Board of Directors

Deep Diamond India Limited
For DEEP DIAMOND INDIA LIMITED

Narayan Singh Rathore
Managing Director
DIN- 10900646

Director

Place: Udaipur
Date: 12.02.2025





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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
	December 31, 2024 (Unaudited)	March 31, 2024 (Audited)
1. Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Jewellery Business	-	105.61
Pharmaceutical Business		150.00
Less: Intersegment revenue	-	-
Revenue from operations	-	255.61
2. Segment Results		
Jewellery Business	-	(41.56)
Pharmaceutical Business	0.00	15.61
Add: Other Income	21.74	109.11
Total Profit before tax	21.74	83.33
i. Finance Cost	1.06	25.65
ii. Other Unallocable Expenditure net off Unallocable income	14.63	-
3. Profit before Tax	6.06	57.68
4. Current tax- current year	5.22	15.80
5. Profit after Tax	0.84	41.88
6. Share of Profit / (Loss) from Associate Co/Joint Venture	-	-
7. Other Comprehensive Income	-7.59	26.66
8. Profit after OCI	-6.75	68.54

For DEEP DIAMOND INDIA LIMITED

Director



VRSK & Co. LLP

CHARTERED ACCOUNTANTS

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

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

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

1. We have reviewed the accompanying Statement of Standalone Unaudited Consolidated Financial Results of M/s. **DEEP DIAMOND INDIA LIMITED** (the "Company"), for the quarter ended December 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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

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

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

The Statement includes the interim financial results and other financial information of an associate company whose interim financial results/information reflects share of profit of associate concern amounting to Rs.3.21 Lacs for the quarter ended December 31, 2024. These financial statements are unaudited and have been furnished to us by the management and our opinion in so far as it relates to the amounts and disclosures included in respect of these associates is based solely on the information and explanation provided by the management. Our conclusion on the Statement is not modified in respect of the above matter.



Place : Mumbai
Date : 12th February 2025
UDIN : 25047625BMIBQF9641

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

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

SURESH G. KOTHARI
Partner
Membership No: 047625



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024:

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec 24	30-Sep 24	31-Dec 23	31-Dec 24	31-Dec 23	31-Mar 24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a. Revenue from operations	-	30.00	85.63	80.91	174.99	255.61
	b. Other Income	21.74	8.76	55.15	49.26	80.84	109.11
	Total Income (a to b)	21.74	38.76	140.78	130.17	255.83	364.72
2	Expenses						
	a. Cost of materials consumed	-	-	-	-	-	-
	b. Purchases of stock-in-trade	-	-	45.94	-	50.79	50.79
	c. Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-23.17	14.51	-2.62	39.85
	d. Employee benefits expense	3.28	5.02	13.83	13.32	20.52	26.27
	e. Finance costs	1.06	2.11	5.00	5.96	8.23	25.68
	f. Depreciation and amortisation expense	0.26	0.32	0.60	0.87	0.87	1.22
	g. Other expenses	11.10	11.21	40.25	31.18	154.84	163.42
	Total expenses (a to g)	15.69	18.66	82.45	65.82	232.63	307.23
3	Profit/(loss) before share of profit/(loss) of joint venture and tax (1-2)	6.06	20.10	58.33	64.35	23.20	57.49
4	Profit/(loss) before tax (3+4)	6.06	20.10	58.33	64.35	23.20	57.49
5	Tax expense						
	a. Current tax	5.22	5.02	5.84	19.85	5.84	16.06
	b. Deferred tax - charge/(credit)	-	-	-	-	-	-0.25



For DEEP DIAMOND INDIA LIMITED

Director



DEEP DIAMOND INDIA LIMITED

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	c. Short provision for tax relating to prior years						
	Total tax expenses (a to c)	5.22	5.02	5.04	19.85	5.84	15.81
6	Profit/(Loss) after tax (5-6)	0.84	15.08	52.49	44.50	17.36	41.68
7	Share of Profit from Associate Concern	3.21	4.85	0.20	8.01	0.42	-1.80
8.	Other comprehensive income for the period/year (a to b)	-7.59	24.61	-	28.98	-	26.66
9	Total comprehensive income/(loss) for the period/year (7+8)	-3.54	44.54	52.69	81.50	17.78	66.54
10	Paid-up equity share capital (face value of Rs. 1/- each)(including forfeited shares)	480.50	480.50	480.50	480.50	480.50	480.50
11	Other Equity	0	0	0	0	0	0
12	Earnings per share of Rs. 1/- each Basic	(0.07)	0.09	1.10	1.70	0.37	0.14
	Diluted	(0.07)	0.09	1.10	1.70	0.37	0.14

*Not annualised, except year end basic and diluted EPS

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 12th February, 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 INDAS 108 on "Segment Reporting" issued by the ICAI is applicable to Company.

For and on behalf of the Board of Directors

Deep Diamond India Limited
For DEEP DIAMOND INDIA LIMITED


Narayan Singh Rathore Director

Managing Director

DIN- 10900646

Place: Udalpur

Date: 12.02.2025





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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 December 31, 2024 (Unaudited)	Year ended March 31, 2024 (Audited)
1.	Segment Revenue (Income) (net sale/income from each segment should be disclosed)		
	Jewellery Business	-	105.61
	Pharmaceutical Business	-	150.00
	Less: Intersegment revenue	-	-
	Revenue from operations	-	255.61
2.	Segment Results		
	Jewellery Business	-	(41.56)
	Pharmaceutical Business	-	15.61
	Add: Other Income	21.74	109.11
	Total Profit before tax	21.74	83.16
	i. Finance Cost	1.06	25.68
	ii. Other Unallocable Expenditure net off Unallocable income	14.63	-
3.	Profit before Tax	6.06	57.49
4.	Current tax- current year	5.22	15.80
5.	Profit after Tax	0.84	41.69
6.	Share of Profit / (Loss) from Associate Co/Joint Venture	3.21	-1.8
7.	Other Comprehensive Income	-7.59	26.66
8.	Profit after OCI	-3.54	66.55

For DEEP DIAMOND INDIA LIMITED

Director