



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

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**Date:** February 12, 2025

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

**Scrip Code: 539559**

**Subject: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.**

Dear Sir/Madam,

With reference to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”) as amended on December 13, 2024, and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 202501024 dated January 02, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

We request you to take the same on records.

**FOR DEEP DIAMOND INDIA LIMITED**

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**Narayan Singh Rathore**

**Managing Director**

**DIN: 10900646**

**Place:** 309, 3<sup>rd</sup> 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 : 12<sup>th</sup> 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	<b>Income</b>						
	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
	<b>Total Income (a to b)</b>	<b>21.74</b>	<b>38.76</b>	<b>140.78</b>	<b>130.17</b>	<b>255.83</b>	<b>364.72</b>
2	<b>Expenses</b>						
	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
	<b>Total expenses (a to g)</b>	<b>15.69</b>	<b>18.66</b>	<b>82.45</b>	<b>65.82</b>	<b>232.63</b>	<b>307.04</b>
3	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>6.06</b>	<b>20.10</b>	<b>58.33</b>	<b>64.35</b>	<b>23.20</b>	<b>57.68</b>
4	<b>Exceptional items</b>						
5	<b>Profit/(loss) before tax (3+4)</b>	<b>6.06</b>	<b>20.10</b>	<b>58.33</b>	<b>64.35</b>	<b>23.20</b>	<b>57.68</b>
6	<b>Tax expense</b>						



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	-	-	-	-	-	-
	<b>Total tax expenses (a to c)</b>	<b>5.22</b>	<b>5.02</b>	<b>5.84</b>	<b>19.76</b>	<b>5.84</b>	<b>15.80</b>
7	<b>Profit/(Loss) after tax (5-6)</b>	<b>0.84</b>	<b>15.08</b>	<b>52.49</b>	<b>44.59</b>	<b>17.36</b>	<b>41.88</b>
8	<b>Other comprehensive income for the period/year (a to b)</b>	<b>-7.59</b>	<b>24.61</b>	<b>-</b>	<b>28.98</b>	<b>-</b>	<b>26.66</b>
9	<b>Total comprehensive income/(loss) for the period / year (7+8)</b>	<b>(6.75)</b>	<b>39.69</b>	<b>52.49</b>	<b>73.57</b>	<b>17.36</b>	<b>68.54</b>
10	<b>Paid-up equity share capital (face value of Rs. 1/- each)(including forfeited shares)</b>	<b>480.50</b>	<b>480.50</b>	<b>480.50</b>	<b>480.50</b>	<b>480.50</b>	<b>480.50</b>
11	<b>Other Equity</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12	<b>Earnings per share of Rs. 1/- each</b>	<b>(0.01)</b>	<b>0.08</b>	<b>1.09</b>	<b>0.15</b>	<b>0.36</b>	<b>0.14</b>
	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 12<sup>th</sup> 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







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 : 12<sup>th</sup> February 2025  
UDIN : 25047625BMIBQF9641

For **VRSK & CO. LLP**  
(Formerly known as VRSK & 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
<b>1</b>	<b>Income</b>						
	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
	<b>Total Income (a to b)</b>	<b>21.74</b>	<b>38.76</b>	<b>140.78</b>	<b>130.17</b>	<b>255.83</b>	<b>364.72</b>
<b>2</b>	<b>Expenses</b>						
	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
	<b>Total expenses (a to g)</b>	<b>15.69</b>	<b>18.66</b>	<b>82.45</b>	<b>65.82</b>	<b>232.63</b>	<b>307.23</b>
<b>3</b>	<b>Profit/(loss) before share of profit/(loss) of joint venture and tax (1-2)</b>	<b>6.06</b>	<b>20.10</b>	<b>58.33</b>	<b>64.35</b>	<b>23.20</b>	<b>57.49</b>
<b>4</b>	<b>Profit/(loss) before tax (3+4)</b>	<b>6.06</b>	<b>20.10</b>	<b>58.33</b>	<b>64.35</b>	<b>23.20</b>	<b>57.49</b>
<b>5</b>	<b>Tax expense</b>						
	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 12<sup>th</sup> 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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## B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation / variation in utilisation of funds raised	
Name of listed entity	Not Applicable
Mode of Fund Raising	Public Issues / Rights Issues / Preferential Issues / QIP / Others
Date of Raising Funds	-
Amount Raised	-
Report filed for Quarter ended	-
Monitoring Agency	applicable / not applicable
Monitoring Agency Name, if applicable	-
Is there a Deviation / Variation in use of funds raised	Yes / No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	-
If Yes, Date of shareholder Approval	-
Explanation for the Deviation / Variation	-
Comments of the Audit	-



For DEEP DIAMOND INDIA LIMITED

Director



# DEEP DIAMOND INDIA LIMITED

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Committee after review						
Comments of the auditors, if any						
<b>Objects for which funds have been raised and where there has been a deviation, in the following table</b>						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Not Applicable						
Deviation or variation could mean: (a) Deviation in the objects or purposes for which the funds have been raised or (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.						

For and on behalf of the Board of Directors

Deep Diamond India Limited  
For DEEP DIAMOND INDIA LIMITED

Director

Narayan Singh Rathore  
Managing Director  
DIN- 10900646

Place: Udaipur  
Date: 12.02.2025







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## C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S No.	Particulars	In INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	-

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: Udaipur  
Date: 12.02.2025

