



# Mini Diamonds (India) Ltd.

DE 8082, D Block, Bharat Diamond Bourse, Bandra Kurla Complex, Bandra(E), Mumbai-400 051.  
Tel. : (91-22) 2675 6072 / 2675 6073 Fax : (91-22) 2675 6074 Website : www.minidiamonds.net  
CIN NO:- L36912MH1987PLC042515

13<sup>th</sup> August, 2018

To,  
Corporate Relationship Department  
The Bombay Stock Exchange Limited  
Dalal Street,  
Mumbai - 400 001

Dear Sirs,

**Sub.: Un - audited Financial Results for the quarter ended 30<sup>th</sup> June, 2018.**

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, we would like to inform you that the Board of Directors at its Meeting, held on Monday, 13<sup>th</sup> August, 2018 approved the Un- audited Financials Results of the Company.

Please find enclosed herewith following:

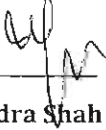
1. Un - audited Financial Results for the Quarter ended 30<sup>th</sup> June 2018 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015;
2. Limited Review Report given by Statutory Auditor of the Company;

Kindly take the same on your record and oblige.

Thanking you.

Yours sincerely,

FOR MINI DIAMONDS (INDIA) LIMITED

  
Upendra Shah

Chairman and Managing Director

DIN: 00748451

Place: Mumbai

Encl: a/a





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## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2018

₹ in Lakhs, except EPS)

Sr No.	Particulars	Quarter ended		Year ended	
		30.06.2018 Unaudited	31.03.2018 Audited	30.06.2017 Unaudited	31.03.2018 Audited
1	Revenue from operations	5,623.80	4,839.75	1,725.33	12,227.19
2	Other income	1.96	1.75	-	7.82
3	<b>TOTAL INCOME</b>	<b>5,625.76</b>	<b>4,841.50</b>	<b>1,725.33</b>	<b>12,235.01</b>
4	<b>Expenses :</b>				
	Raw materials consumed	3002.49	3454.09	1306.76	9720.28
	Purchase of stock-in-trade	2132.47	3620.84	547.00	4948.09
	Change in inventories of goods	373.95	-2509.80	-332.35	-3361.47
	Employees benefit expense	7.25	1.72	10.31	32.44
	Finance costs	50.45	47.03	52.30	197.57
	Depreciation expense	3.98	-0.45	4.90	15.79
	Other expenses	37.76	242.37	119.67	646.36
	Exceptional items		1.98	-	1.98
4	<b>TOTAL EXPENSES</b>	<b>5608.35</b>	<b>4857.78</b>	<b>1708.59</b>	<b>12201.04</b>
5	<b>Profit / (Loss) from ordinary activities before tax (3 - 4)</b>	<b>17.41</b>	<b>(16.28)</b>	<b>16.74</b>	<b>33.97</b>
6	Tax expense				
	a) Current tax	5.75	(5.27)	5.58	11.80
	b) Deferred tax	-	(8.05)	-	-8.16
	<b>Total tax expense</b>	<b>5.75</b>	<b>(13.32)</b>	<b>5.58</b>	<b>3.64</b>
7	<b>Profit / (Loss) after tax (5 - 6)</b>	<b>11.67</b>	<b>(2.96)</b>	<b>11.16</b>	<b>30.33</b>
8	<b>Other Comprehensive income/(loss)</b>				
	(A) Items that will not be reclassified to statement of profit and loss	-	-	-	-
	(i) Re-measurement of defined benefit obligation - Income tax relating to above	-	-	-	-
9	<b>Total comprehensive income for the period</b>	<b>11.67</b>	<b>(2.96)</b>	<b>11.16</b>	<b>30.33</b>
10	Paid-up equity share capital (Face value of ₹ 10/- each)	345.00	345.00	345.00	345.00
11	Other equity				412.23
11	Earnings per share (face value of ₹ 10/- each)				
	a) Basic and Diluted	0.34	(0.09)	0.32	0.88

### Notes :

- The company's main business segment is manufacturing of Gems & Jewellery. Hence, there are no separate reportable segments as per Ind AS 108 "Operating Segment".
- The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13th August, 2018 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company.
- The figures for the preceding quarter ended March 31, 2018, as reported in these financial results, are the balancing figure between audited figures in respect of the full financial year ended March 31, 2018 and published year to date unaudited figures upto the end of third quarter of that financial year.

Place : Mumbai  
Dated : 13th August , 2018



For and on behalf of the Board

Mr. Upendra Shah  
DIN 00748451  
Chairman & Managing Director



# MAHENDRA DOSHI & ASSOCIATES

## CHARTERED ACCOUNTANTS

303, Zest Business Spaces, 16, M.G. Road, Next To Doshi Nursing Home, Near East West Flyover,  
Ghatkopar (E), Mumbai - 400 077. ☎ : 022-25012113 / 022-25012114  
✉ : accounts@camahendradoshi.com 🌐 : www.camahendradoshi.com

Review Report to the Board of Directors  
Mini Diamonds (I) Limited.

Re : **MINI DIAMONDS (I) LIMITED.**

Sub: Limited Review Report for the Quarter ended 30.06.2018.

We have reviewed the accompanying statement of unaudited financial results of **Mini Diamonds (I) Limited.** for the quarter ended **June 30, 2018.** This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides 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 of unaudited financial results prepared in accordance with applicable accounting standards 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.

For Mahendra Doshi & Associates  
Chartered Accountants  
FRN: 105765 W



*Mahendra Doshi*

(Mahendra K. Doshi)  
Proprietor  
Membership No.: 041316

Place: Mumbai  
Date: 13/08/2018