



# DEEP DIAMOND INDIA LIMITED

Regd. Office: 408, Corporate Avenue, Sonawala Road, Near Udyog Bhavan,  
Goregaon East, Mumbai, Maharashtra 400063 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:** November 07, 2023

To,  
The Manager  
**Bombay Stock Exchange Limited,**  
Address: Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai – 400001

**Scrip Code:** 539559

**Subject: Outcome of the Board Meeting held on November 07, 2023:**

**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 November 07, 2023, at the Registered Office of the Company situated at 408, Corporate Avenue Wing– A Sonawala Road, Goregaon (East), NR. Udyog Bhavan Mumbai City - 400063, Maharashtra, deliberated on the following matter:

1. Considered and approved the Un-Audited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2023, along with Limited Review Report thereon.

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 September 30, 2023, till 48 hours after the declaration of the Un-Audited Standalone and Consolidated Financial Results for the quarter and Half-year ended on September 30, 2023 (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 4:00 P.M. and concluded at 5:15 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  
LAL NYATI Date: 2023.11.07  
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**Ganpat Lal Nyati**  
**Managing Director**

**DIN:** 09608005

**Address:** 408, Corporate Avenue Wing-A  
Sonawala Road, Goregaon East, NR. Udyog  
Bhavan Mumbai-400063



### 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<sup>th</sup> September, 2023 ('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.

Place: Mumbai  
Date: 07<sup>th</sup> November 2023

For **VRSK & Co.**  
(Formerly known as Vijay R Tater & Co.)  
*Chartered Accountants*  
Firm reg. No. 111426W

**SURESH**  
**GAUTAMCHAND**  
**ND KOTHARI**

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**Suresh G. Kothari**  
Partner  
Membership No. 047625  
UDIN - 23047625BGTAIC9517

## DEEP DIAMOND INDIA LIMITED

408, CORPORATE AVENUE, SONAWALA ROAD, NEAR UDYOG BHAVAN, GOREGAON (EAST), MUMBAI - 400063

CIN NO. L24100MH1994PLC082609

### UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. in Lakhs)

| Sr.<br>No. | Particulars  | Quarter ended |              |               | Half year ended |               | Year ended    |
|------------|--|---------------|--------------|---------------|-----------------|---------------|---------------|
|            |  | 30.09.2023    | 30.06.2023   | 30.09.2022    | 30.9.2023       | 30.9.2022     | 31.03.2023    |
|            |  | Unaudited     | Unaudited    | Unaudited     | Unaudited       | Unaudited     | Audited       |
|            |  | Current Year  | Current Year | Previous Year | Current Year    | Previous Year | Previous Year |
| 1          | Revenue from operations  | 89.36         | 30.00        | 286.52        | 119.36          | 411.25        | 767.22        |
| 2          | Other income   | 25.69         | 27.43        | 15.19         | 53.12           | 20.69         | 24.77         |
| 3          | <b>Total income (1+2)</b>  | <b>115.05</b> | <b>57.43</b> | <b>301.71</b> | <b>172.48</b>   | <b>431.94</b> | <b>791.99</b> |
| 4          | <b>Expenses</b>  |               |              |               |                 |               |               |
|            | a) Cost of material consumed   | -             | -            | 66.90         | -               | 70.95         | 71.15         |
|            | b) Purchase of Stock -in-Trade   | 4.85          |              | 10.40         | 4.85            | 10.40         | 241.93        |
|            | c) Changes in inventories of finished goods work-in-progress and Stock -in-Trade                   | 20.55         | -            | 145.50        | 20.55           | 229.95        | 134.12        |
|            | d) Employee benefits expense   | 6.69          | 7.26         | 5.99          | 13.95           | 10.98         | 24.27         |
|            | e) Finance costs   | 3.23          | 12.46        | 0.77          | 15.69           | 0.77          | 10.35         |
|            | f) Depreciation  | 0.27          | 0.27         | 0.15          | 0.54            | 0.18          | 0.70          |
|            | g) Other expenses  | 114.59        | 14.87        | 15.90         | 129.46          | 19.70         | 136.15        |
|            | <b>Total expenses</b>  | <b>150.18</b> | <b>34.86</b> | <b>245.61</b> | <b>185.04</b>   | <b>342.93</b> | <b>618.67</b> |
| 5          | <b>Profit/ (Loss) before exceptional items and tax (3-4)</b>                                       | <b>-35.13</b> | <b>22.57</b> | <b>56.10</b>  | <b>-12.56</b>   | <b>89.01</b>  | <b>173.32</b> |
| 6          | Exceptional items  | -             | -            | -             | -               | -             | -             |
| 7          | <b>Profit/(Loss) before tax (5-6)</b>  | <b>-35.13</b> | <b>22.57</b> | <b>56.10</b>  | <b>-12.56</b>   | <b>89.01</b>  | <b>173.32</b> |
| 8          | Tax expenses :   |               |              |               |                 |               |               |
|            | Current tax- current year  | -             | 5.87         | 14.00         | 5.87            | 22.50         | 46.47         |
|            | prior year   | -             | -            | -0.36         | -               | -0.36         | 1.22          |
|            | Deferred tax liability/ (asset)  | -             | -            | -0.14         | -               | -0.14         | -             |
| 9          | <b>Profit/ (Loss) for the period (7-8)</b>   | <b>-35.13</b> | <b>16.70</b> | <b>42.60</b>  | <b>-18.43</b>   | <b>67.01</b>  | <b>125.63</b> |
| 10         | Other Comprehensive Income - (OCI) -(net of tax)   | -             | -            | 0.06          | -               | 0.09          | -0.03         |
| 11         | <b>Total Comprehensive Income/(Expense) for the period (9+10)</b>                                  | <b>-35.13</b> | <b>16.70</b> | <b>42.66</b>  | <b>-18.43</b>   | <b>67.10</b>  | <b>125.60</b> |
| 12         | Paid-up equity share capital (face value of Rs.1/- each)   | 480.50        | 480.50       | 320.00        | 480.50          | 320.00        | 480.50        |
| 13         | Reserves and Surplus excluding Revaluation reserves  | -             | -            | -             | -               | -             | 992.31        |
| 14         | <b>Basic &amp; Diluted earning per share (face value of Rs.1/- each)*</b>                          | <b>-0.73</b>  | <b>0.03</b>  | <b>1.33</b>   | <b>-0.38</b>    | <b>2.09</b>   | <b>3.36</b>   |
| 15         | <b>Basic &amp; Diluted Earning Per Share after extraordinary items (face value of Rs.1/- each)</b> | <b>-0.73</b>  | <b>0.03</b>  | <b>1.33</b>   | <b>-0.38</b>    | <b>2.09</b>   | <b>3.36</b>   |

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

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**DEEP DIAMOND INDIA LIMITED**  
**CIN NO. L24100MH1994PLC082609**  
**Standalone Balance Sheet as at 30th September , 2023**

(Rupees in Lakhs)

| Particulars  | As at 30th<br>Sept,2023 | As at 31st<br>March, 2023 |
|--|-------------------------|---------------------------|
| <b>(1) ASSETS</b>                                  |                         |                           |
| <b>(i) Non-current assets</b>                      |                         |                           |
| (a) Property Plant & Equipment                     | 447.60                  | 447.24                    |
| (b) <u>Financial Assets</u>                        |                         |                           |
| (i) Investments                                    | 148.15                  | 0.07                      |
| (ii) Loans and advances                            | 61.00                   | 548.16                    |
| (iii) Others                                       | -                       | 5.00                      |
| (c) Deferred Tax Asset on Comprehensive Income     | -                       | -                         |
| <b>(ii) Current assets</b>                         |                         |                           |
| (a) Inventories                                    | 85.27                   | 105.81                    |
| (b) <u>Financial Assets</u>                        |                         |                           |
| (i) Trade Receivables                              | 262.97                  | 267.53                    |
| (ii) Cash & Cash Equivalents                       | 34.62                   | 600.43                    |
| (iii) Loans & Advances                             | 950.86                  | 13.63                     |
| (c) Current Tax Assets (Net)                       | 26.32                   | -                         |
| <b>Total Assets</b>                                | <b>2,016.79</b>         | <b>1,987.87</b>           |
| <b>(2) EQUITY AND LIABILITIES</b>                  |                         |                           |
| <b>(1) Equity</b>                                  |                         |                           |
| (a) Equity Share capital                           | 480.50                  | 480.50                    |
| (b) Other Equity                                   | 973.87                  | 992.30                    |
| <b>2) LIABILITIES</b>                              |                         |                           |
| <b>(i) Non-Current liabilities</b>                 |                         |                           |
| (a) Deferred Tax Liability (Net)                   | -                       | -                         |
| (b) Deferred Tax Liability on Comprehensive Income | -                       | -                         |
| <b>(ii) Current liabilities</b>                    |                         |                           |
| (a) <u>Financial Liabilities</u>                   |                         |                           |
| (i) Financial Liabilities                          | 270.27                  | 386.04                    |
| (ii) Others  | 255.16                  | 103.34                    |
| (b) Provisions                                     | 36.47                   | 0.73                      |
| (c) Current Tax Liabilities (Net)                  | 0.52                    | 24.96                     |
| <b>Total Equity and Liabilities</b>                | <b>2,016.79</b>         | <b>1,987.87</b>           |

**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 7th November 2023
- 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.

Place: Mumbai,  
Dated: 7th November 2023

**For Deep Diamond India Limited**

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**Ganpat Lal Nyati**  
**Director**  
DIN : 09608005

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**DEEP DIAMOND INDIA LIMITED**  
**CIN NO. L24100MH1994PLC082609**

**Standalone Cash Flow Statement for the period ended Sep 30, 2023**

(Rs. in Lakhs)

|           |   | As at 30 Sep, 2023 | As at 31st March, 2023 |
|-----------|---|--------------------|------------------------|
|           |   | Rupees             | Rupees                 |
| <b>A.</b> | <b>Cash flow from operating activities:</b>                             |                    |                        |
|           | Profit/(loss) before tax  | -12.56             | 26.46                  |
|           | Adjustments for:  |                    |                        |
|           | Depreciation  | 0.54               | 0.16                   |
|           | Loss on sale of fixed assets (net)                                      | -                  | -                      |
|           | Profit/Loss on sale of shares   | -                  | -2.15                  |
|           | Interest/Dividend Income (net)  | 53.12              | -21.31                 |
|           | Others  | 5.00               | -                      |
|           | <b>Operating profit before working capital changes</b>                  | <b>46.10</b>       | <b>3.16</b>            |
|           | Adjustments for:  |                    |                        |
|           | Trade and Other Receivables   | 4.56               | -3.83                  |
|           | Inventories   | 20.54              | 37.29                  |
|           | Loans and Advances  | -450.07            | 25.54                  |
|           | Current Tax Assets (Net)  | -26.32             | -2.17                  |
|           | Others  | 151.82             | -                      |
|           | Other Current Tax Liabilities   | -24.44             | -                      |
|           | Provisions  | 35.74              | -3.20                  |
|           | Financial Liabilities   | -115.77            | 0.07                   |
|           | <b>Cash (used in)/generated from operations</b>                         | <b>-357.84</b>     | <b>56.86</b>           |
|           | Income Tax /Refund (Net)  | -5.87              | -1.90                  |
|           | <b>Net cash (used in)/from operating activities</b>                     | <b>-363.71</b>     | <b>54.96</b>           |
| <b>B.</b> | <b>Cash flow from investing activities:</b>                             |                    |                        |
|           | Purchases & Sale of fixed Assets  | -0.90              | -                      |
|           | Purchases & Sale of Investments   | -148.08            | 8.09                   |
|           | Interest /Dividend Income   | -53.12             | 21.31                  |
|           | <b>Cash (used in)/from investing activities</b>                         | <b>-202.10</b>     | <b>29.40</b>           |
| <b>C.</b> | <b>Cash flow from financing activities:</b>                             |                    |                        |
|           | Loans and borrowings  | -                  | -                      |
|           | Proceeds from fresh issue of share capital                              | -                  | -                      |
|           | <b>Net cash (used in)/ from financing activities</b>                    | <b>-</b>           | <b>-</b>               |
|           | <b>Net (decrease)/increase in cash and cash equivalents (A + B + C)</b> | <b>-565.81</b>     | <b>84.36</b>           |
|           | <b>Cash and cash equivalents at beginning of the period</b>             | <b>600.43</b>      | <b>16.58</b>           |
|           | <b>Cash and cash equivalents at end of the period</b>                   | <b>34.62</b>       | <b>100.94</b>          |

Previous year's figures have been reworked, regrouped and rearranged wherever necessary.

**For Deep Diamond India Limited**

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**Ganpat Lal Nyati**

**Director**

**DIN : 09608005**

**Place: Mumbai,**

**Dated: 7th November, 2023**

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**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 DEEP DIAMOND INDIA LIMITED (the "Company"), for the quarter ended September 30, 2023 (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:



**VRSK & Co.**  
CHARTERED ACCOUNTANTS

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

| Name of Entity                    | Relationship       |
|-----------------------------------|--------------------|
| Deep Diamond India Limited        | Parent Company     |
| Microcure Biotech Private Limited | Subsidiary Company |
| Ferry Automotive Private Limited  | Associate 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.
6. 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.0.21 Lacs for the quarter ended September 30, 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 **VRSK & Co.**  
(Formerly known as Vijay R Tater & Co.)  
*Chartered Accountants*  
Firm reg. No. 111426W  
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**Suresh G. Kothari**  
Partner  
Membership No. 047625  
UDIN – 23047625BGTAID1141

Place: Mumbai  
Date: 07<sup>th</sup> November, 2023

## DEEP DIAMOND INDIA LIMITED

408, CORPORATE AVENUE, SONAWALA ROAD, NEAR UDYOG BHAVAN, GOREGAON (EAST), MUMBAI - 400063

CIN NO. L24100MH1994PLC082609

### UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

| Sr.<br>No. | Particulars  | Quarter ended  |               |               | Half year ended |               | Year ended    |
|------------|--|----------------|---------------|---------------|-----------------|---------------|---------------|
|            |  | 30.09.2023     | 30.06.2023    | 30.09.2022    | 30.9.2023       | 30.9.2022     | 31.03.2023    |
|            |  | Unaudited      | Unaudited     | Unaudited     | Unaudited       | Unaudited     | Audited       |
|            |  | Current Year   | Current Year  | Previous Year | Current Year    | Previous Year | Previous Year |
| 1          | Revenue from operations  | 89.36          | 30.00         | 286.52        | 119.36          | 411.25        | 767.22        |
| 2          | Other income   | 25.69          | 27.43         | 15.19         | 53.12           | 20.69         | 24.77         |
| 3          | <b>Total income (1+2)</b>  | <b>115.05</b>  | <b>57.43</b>  | <b>301.71</b> | <b>172.48</b>   | <b>431.94</b> | <b>791.99</b> |
| 4          | <b>Expenses</b>  |                |               |               |                 |               |               |
|            | a) Cost of material consumed   | -              | -             | 66.90         | -               | 70.95         | 71.15         |
|            | b) Purchase of Stock -in-Trade   | 4.85           | -             | 10.40         | 4.85            | 10.40         | 241.93        |
|            | c) Changes in inventories of finished goods work-in-progress and Stock -in-Trade             | 20.55          | -             | 145.50        | 20.55           | 229.95        | 134.12        |
|            | d) Employee benefits expense   | 6.69           | 7.26          | 5.99          | 13.95           | 10.98         | 24.27         |
|            | e) Finance costs   | 3.23           | 12.46         | 0.77          | 15.69           | 0.77          | 10.35         |
|            | f) Depreciation  | 0.27           | 0.27          | 0.15          | 0.54            | 0.18          | 0.70          |
|            | g) Other expenses  | 114.59         | 14.87         | 15.90         | 129.46          | 19.70         | 136.15        |
|            | <b>Total expenses</b>  | <b>150.18</b>  | <b>34.86</b>  | <b>245.61</b> | <b>185.04</b>   | <b>342.93</b> | <b>618.67</b> |
| 5          | <b>Profit/ (Loss) before exceptional items and tax (3-4)</b>                                 | <b>-35.13</b>  |               | <b>56.10</b>  | <b>(12.56)</b>  | <b>89.01</b>  | <b>173.32</b> |
| 6          | Exceptional items  | -              | -             | -             | -               | -             | -             |
| 7          | <b>Profit/(Loss) before tax (5-6)</b>  | <b>-35.13</b>  | <b>-</b>      | <b>56.10</b>  | <b>(12.56)</b>  | <b>89.01</b>  | <b>173.32</b> |
| 8          | Tax expenses :   |                |               |               |                 |               |               |
|            | Current tax- current year  | -              | 5.87          | 14.00         | 5.87            | 22.50         | 46.47         |
|            | prior year   | -              | -             | (0.36)        | -               | (0.36)        | 1.22          |
|            | Deferred tax liability/ (asset)  | -              | -             | (0.14)        | -               | (0.14)        | -             |
| 9          | <b>Profit/ (Loss) for the period (7-8)</b>   | <b>(35.13)</b> | <b>(5.87)</b> | <b>42.60</b>  | <b>(18.43)</b>  | <b>67.01</b>  | <b>125.63</b> |
| 10         | <b>Share of Profit from Associate Concern</b>  | <b>0.22</b>    |               |               | <b>0.22</b>     |               |               |
| 11         | Other Comprehensive Income - (OCI) -(net of tax)   | -              | -             | 0.06          | -               | 0.09          | (0.03)        |
| 12         | <b>Total Comprehensive Income/(Expense) for the period (9+10)</b>                            | <b>-34.91</b>  | <b>-5.87</b>  | <b>42.66</b>  | <b>-18.21</b>   | <b>67.10</b>  | <b>125.60</b> |
| 13         | Paid-up equity share capital (face value of Rs.1/- each)                                     | 482.50         | 482.50        | 320.00        | 484.50          | 320.00        | 480.50        |
| 14         | Reserves and Surplus excluding Revaluation reserves  | -              | -             | -             | -               | -             | 992.31        |
| 15         | <b>Basic &amp; Diluted earning per share (face value of Rs.1/- each)*</b>                    | <b>(0.72)</b>  | <b>(0.01)</b> | <b>1.33</b>   | <b>(0.38)</b>   | <b>2.09</b>   | <b>2.61</b>   |
| 16         | <b>Basic &amp; Diluted Earning Per Share after extraordinary items (face value of Rs.1/-</b> | <b>(0.72)</b>  | <b>(0.01)</b> | <b>1.33</b>   | <b>(0.38)</b>   | <b>2.09</b>   | <b>2.61</b>   |

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



**DEEP DIAMOND INDIA LIMITED**  
**CIN NO. L24100MH1994PLC082609**  
**Consolidated Balance Sheet as at 30th September, 2023**

(Rupees in Lakhs)

| Particulars  | As at 30th Sept,2023 (Total) | As at 31st March, 2023 (Total) |
|--|------------------------------|--------------------------------|
| <b>(1) ASSETS</b>                                  |                              |                                |
| <b>(i) Non-current assets</b>                      |                              |                                |
| (a) Property Plant & Equipment                     | 447.74                       | 447.24                         |
| <b>(b) Financial Assets</b>                        |                              |                                |
| (i) Investments                                    | 146.54                       | 0.07                           |
| (ii) Loans and advances                            | 61.00                        | 548.16                         |
| (iii) Others                                       | -                            | 5.00                           |
| (c) Deferred Tax Asset on Comprehensive Income     | -                            | -                              |
| <b>(ii) Current assets</b>                         |                              |                                |
| (a) Inventories                                    | 85.27                        | 105.81                         |
| <b>(b) Financial Assets</b>                        |                              |                                |
| (i) Trade Receivables                              | 262.97                       | 267.53                         |
| (ii) Cash & Cash Equivalents                       | 36.20                        | 600.43                         |
| (iii) Loans & Advances                             | 950.86                       | 13.63                          |
| (c) Current Tax Assets (Net)                       | 25.80                        | -                              |
| <b>Total Assets</b>                                | <b>2,016.39</b>              | <b>1,987.87</b>                |
| <b>(2) EQUITY AND LIABILITIES</b>                  |                              |                                |
| <b>(1) Equity</b>                                  |                              |                                |
| (a) Equity Share capital                           | 480.50                       | 480.50                         |
| (b) Other Equity                                   | 973.87                       | 992.30                         |
| <b>2) LIABILITIES</b>                              |                              |                                |
| <b>(i) Non-Current liabilities</b>                 |                              |                                |
| (a) Deferred Tax Liability (Net)                   | -                            | -                              |
| (b) Deferred Tax Liability on Comprehensive Income | -                            | -                              |
| <b>(ii) Current liabilities</b>                    |                              |                                |
| <b>(a) Financial Liabilities</b>                   |                              |                                |
| (i) Financial Liabilities                          | 270.27                       | 386.04                         |
| (ii) Others  | 255.27                       | 103.34                         |
| (b) Provisions                                     | 36.47                        | 0.73                           |
| (c) Current Tax Liabilities (Net)                  | -                            | 24.96                          |
| <b>Total Equity and Liabilities</b>                | <b>2,016.39</b>              | <b>1,987.87</b>                |

**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 7th November 2023
- Figures of the previous period/year have been regrouped wherever necessary to conform to the current period/year presentation.
- The Company has only one business segment, disclosure under Ind AS 108 on "Segment Reporting" issued by the ICAI is applicable to Company.

Place: Mumbai,  
Dated: 7th November 2023

For Deep Diamond India Limited

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**Ganpat Lal Nyati**  
**Director**

DIN : 09608005

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**DEEP DIAMOND INDIA LIMITED**  
**CIN NO. L24100MH1994PLC082609**

**Consolidated Cash Flow Statement for the period ended Sep 30, 2023**

(Rs.in Lakhs)

|           |   | As at 30 Sep, 2023 | As at 31st March, 2023 |
|-----------|---|--------------------|------------------------|
|           |   | Rupees             | Rupees                 |
| <b>A.</b> | <b>Cash flow from operating activities:</b>                             |                    |                        |
|           | Profit/(loss) before tax  | -12.56             | 26.46                  |
|           | Adjustments for:  |                    |                        |
|           | Depreciation  | 0.54               | 0.16                   |
|           | Loss on sale of fixed assets (net)                                      | -                  | -                      |
|           | Profit/Loss on sale of shares   | -                  | -2.15                  |
|           | Interest/Dividend Income (net)  | 53.12              | -21.31                 |
|           | Others  | 5.00               | -                      |
|           | <b>Operating profit before working capital changes</b>                  | <b>46.10</b>       | <b>3.16</b>            |
|           | Adjustments for:  |                    |                        |
|           | Trade and Other Receivables   | 4.56               | -3.83                  |
|           | Inventories   | 20.54              | 37.29                  |
|           | Loans and Advances  | -450.07            | 25.54                  |
|           | Current Tax Assets (Net)  | -25.80             | -2.17                  |
|           | Others  | 151.93             | -                      |
|           | Other Current Tax Liabilities   | -24.96             | -                      |
|           | Provisions  | 35.74              | -3.20                  |
|           | Financial Liabilities   | -115.77            | 0.07                   |
|           | <b>Cash (used in)/generated from operations</b>                         | <b>-357.73</b>     | <b>56.86</b>           |
|           | Income Tax /Refund (Net)  | -5.87              | -1.90                  |
|           | <b>Net cash (used in)/from operating activities</b>                     | <b>-363.60</b>     | <b>54.96</b>           |
| <b>B.</b> | <b>Cash flow from investing activities:</b>                             |                    |                        |
|           | Purchases & Sale of fixed Assets  | -1.04              | -                      |
|           | Purchases & Sale of Investments   | -146.47            | 8.09                   |
|           | Interest /Dividend Income   | -53.12             | 21.31                  |
|           | <b>Cash (used in)/from investing activities</b>                         | <b>-200.63</b>     | <b>29.40</b>           |
| <b>C.</b> | <b>Cash flow from financing activities:</b>                             |                    |                        |
|           | Loans and borrowings  | -                  | -                      |
|           | Proceeds from fresh issue of share capital                              | -                  | -                      |
|           | <b>Net cash (used in)/ from financing activities</b>                    | <b>-</b>           | <b>-</b>               |
|           | <b>Net (decrease)/increase in cash and cash equivalents (A + B + C)</b> | <b>-564.23</b>     | <b>84.36</b>           |
|           | <b>Cash and cash equivalents at beginning of the period</b>             | <b>600.43</b>      | <b>16.58</b>           |
|           | <b>Cash and cash equivalents at end of the period</b>                   | <b>36.20</b>       | <b>100.94</b>          |

Previous year's figures have been reworked, regrouped and rearranged wherever necessary.

**For Deep Diamond India Limited**

**Place: Mumbai,**  
**Dated: 7th November, 2023**

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Date: 2023.11.07  
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**Ganpat Lal Nyati**  
**Director**  
**DIN : 09608005**