Diamond Manufacturers, Importers & Exporters

PUNIT COMMERCIALS LIMITED

Date: 29<sup>th</sup> June, 2020

To, The Department of Corporate Services, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001

Scrip Code: 512099

Dear Sir / Madam,

## SUB: OUTCOME OF BOARD MEETING

## **REF: REGULATION 33(3) OF THE SEBI (LODR) REGULATIONS, 2015**

The Board Meeting of the Company was held on 29<sup>th</sup> June, 2020. The Board of Directors at the Board Meeting of the Company have approved and taken on record the Audited Annual Financial Results for the quarter and financial year ended 31<sup>st</sup> March, 2020.

Please find enclosed herewith the following:

- 1. Audited Annual Financial Results for the quarter and financial year ended 31st March, 2020.
- 2. Statement of Assets and Liabilities as on 31st March, 2020.
- 3. Statement of Cash Flow for the financial year ended 31<sup>st</sup> March, 2020.

The information and papers are being filed pursuant to Regulation 33(3) of the SEBI (LODR) Regulations, 2015.

Please take the aforesaid on your records and acknowledge the receipt.

Thanking You,

Yours Faithfully, FOR PUNIT COMMERCIALS LTA MANAGING DIRECTOR

Encl: As Above

Registered Office : AW 2022, 'A' Tower, Bharat Diamond Bourse, Bandra Kurla Complex, Bandra (E), Mumbai-400 051. Tel.: +91 22 4210 6999 = Fax : +91 22 4002 1401 = QBC : 2362 9182

Web : www.punitcommercials.com = email: sakshime@punitcommercials.com / punitcommercials903@rediffmail.com CIN No. L51900MH1984PLC034880

	Regd.Off. :- AW 2022, A TOWER, BHARAT DIAMOND Website : www.punitcommercials.com	Email : fatima	d@punitcom	mercials.com		
PART	AUDITED FINANCIAL RESULTS FOR THE QU	ARTER AND Y	EAR ENDED	31ST MARCH,	2020	
Sr.No	Particulars		Quador En	lad	No.	(Rs. in Lakhs
		Quarter Ended			Year Ended	
		31-03-2020	31-12-2019	31-03-2019	31/03/2020 31/03/2019	
_		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations				, in allo a	ridditod
	(a) Net Sales / Income from Operations	149.02	427.83	6.67	697.31	556.7
	(b) Other Operating income	0.63	0.81	0.83	5.32	19.6
	Total Income from operation	149.65	428.64	7.50	702.63	576.3
2	Expenses		120.04	1.00	102.03	570.5
	a. Cost of Material Consumed					
	b. Purchase of Stock in trade	143.01	419.59	18.42	685,96	-
	c. Changes in Inventories of finished goods, work in progress	140.01	413.03	10.42	000,90	463.4
	& stock in trade	32.71	(33.07)	(18.42)	1,60	00.0
	d. Employees benefit expenses	1,15	1.00	0.55	3.40	96.0
	e. Finance Cost	0.01	0.08	0.55		6.2
	f. Depreciation and amortisation expense	0.01	0.08	0.04	0.26	2.3
	g. Other expenses	1.35	-	0.01	-	0.0
	Total Expenses		0.91	2.09	7.94	8.1
	Profit / (Loss) from Operations before other income, finance cost	178.23	388.51	2.65	699.16	576.19
3	and Exceptional items (1-2)					
4		(28.58)	40.13	4.85	3.47	0.15
	Exceptional items	-		-	-	-
5	Profit / (Loss) from ordinary activities before tax (3+4)	(28.58)	40.13	4.85	3.47	0.15
6	Tax expenses	1.01	-		1.01	-
7	Net Profit / (Loss) from ordinary activities after tax (5-6)	(29.59)	40.13	4.85	2,46	0.15
8	Extraordinary Items		-	-	-	
9	Net Profit / (Loss) for the period (7+8)	(29.59)	40.13	4.85	2.46	0.15
10	Other Comprehensive Income (Net of Tax)	-	-	-		-
_	items that will not be reclassified to Profit or Loss					
	- Remeasurement of defined benefit Liability	-				
	- Income Tax on Remeasurement of defined benefit Liability	-	-			
	Other Comprehensive Income (Net of Tax)					
11	Total Comprehensive Income for the period (9-10)	(29.59)	40.13	4.85	2.46	
12	Paid-up enquity share capital (Face Value of the Share shall be	(20.00)	40.15	4.00	2.40	0.15
	indicated)	24.00	24.00	24.00	04.00	
13i	EPS (before Extraordinary items) of Rs. 10/- each	24.00	24.00	24.00	24.00	24.00
	(Non Annualised)					
	a) Basic					
	b) Diluted	(12.33)	16.72	2.02	1.02	0.06
100	A PERCENT AND A	(12.33)	16.72	2.02	1.02	0.06
1311	EPS (after Extraordinary items) of Rs. 10/- each					
	(Non Annualised)					
	a) Basic	(12.33)	16.72	2.02	1.02	0.06
	b) Diluted	(12.33)	16.72	2.02	1.02	0.06

PUNIT COMMERCIALS LIMITED

1 The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June,2020 have been approved and taken on the record at the meeting of the Board of Directors held on 29th June, 2020.

2 The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per Indian Accounting Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015

3 The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations,2015 and SEBI circular dated July 5,2016.

4 The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary

5 The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to date figures upto the end of 3rd quarter of current financial year.

6 The COVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the Company. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developments, which are highly uncertain. The Company has made initial assessment of recoverability of its assets like trade receivables, inventories and other asset and is reasonably certain that these need not be impaired. However the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration. The impact of COVID-19 may be different from that estimated as at the date of approval of these financial results and the Board will continue to closely monitor the developments.

ABMUM 30 00A

Date: 29th June,2020 Place: Mumbai

By Order of the Board For PUNIT COMMERCIALS LTD. ner NIRAV P. MEHTA Managing Director DIN No. : 00518614

Notes :

Regd. Off	PUNIT COMMERCIALS L CIN No. L51900MH1984PLC . :- AW 2022, A TOWER, BHARAT DIAMOND BOURSE	034880	MUMBAI - 400 051	
STATE	MENT OF ASSETS AND LIABILITIES AS AT 31/0	3/2020		
Sr. No. Particulars		(Rs. In Lacs) As at 31/03/2020	(Rs. In Lacs) As at 31/03/2019	
00550		Audited	Audited	
SSETS				
1	Non Current Assets			
	Property, Plant and Equipment	-	-	
	Intangible Assets Financial Assets	-	-	
C	(i) Investments			
h	Other Non Current Assets	-		
u	Total Non Current Assets (A)	-	-	
	Total Non Gullent Assets (A)		-	
2	Current Assets			
-	Inventories	16.82	18.42	
	Financial Assets	10.02	10.42	
	(i) Trade Receivables	74.26	14 62	
	(ii) Cash and Cash Equivalents	30.15	14.63 71.85	
	Current Tax Assets (Net)	50.15	/ 1.00	
с	Other Current Assets	3.93	19.72	
	Total Current Assets (B)	125.16	124.62	
		123.10	124.02	
	TOTAL ASSETS (A+B)	125.16	124.62	
b 2 a b	Equity Equity Share Capital Other Equity Total Equity (A) Liabilities Non-Current Liabilities Deferred Tax Liabilities Long Term Borrowings Total Non-Current Liabilities Curent Liabilities Financial Liabilities (i) Trade Payables (ii) Other Financial Liabilities	24.00 99.82 123.82 - - - - - - -	24.00 97.36 <b>121.36</b> - - - - 3.26	
b	Provisions	_	-	
	Total Current Liabilities	1.34	3.26	
	Total Liabilities (B)	1.34	3.26	
	Total Equity and Liabilities (A+B)			
	Place : Mumbai Date: 29th June'2020	For PUNIT CO	124.62 MMERCIALS_LTP	

BAC. BANOP

NIRAV P. MEHTA MANAGING DIRECTOR

Regd.Off. AV. 2022. A TOWER, BHARAT DIAMOND BOURSE, EKC, EANDRA (EAST), MUMBAI - 400 of Website : www.punitcommercials.com Email : fatimad@punitcommercials.com STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2020         Particular       YEAR ENDE 31st March 2020         Particular       YEAR ENDE 31st March 2020         Cash flow from operating paceholicities Met profit as per P&L A/C before tax & extraordinary items Add: Finance cost Depreciation       3.47         Add: Finance cost Less: Interest on FD / Interest on 1.7. Refund       (5.28)         Adjustments for Changes in Working Capital ; Inventories       1.0.0         Trade Receivables       (61.73)         Other Curront Assets       (1.92)         Trade Receivables       (1.90)         Net Cash flow from Operating activities       (61.73)         Less: Interest on FD Interest on 1.7. Tarder Payables       (1.90)         Cash flow from Operating activities       (3.28)         Other Curront Assets       (0.24)         Less: Interest on FD Received / Interest on 1.7. Cash flow from Financing activities       5.28         Ocash flow from Financing activities       5.28         Other for thancing activities       (0.25)         Depring Balance of Cash & Cash Equivalents       (1.47.70)         Add: Opening Balance of Cash & Cash Equivalents       (7.85)         Closing Balance of Cash & Cash Equivalents	Repd.0ft. AW. 2022. A TOWER, BHARAT DIAMOND BOURSE, EKC, BANDRA (EAST, MUMBA. Job 051,         Website: www.punkcommercials.com         STANDALORC CASH FLOW STATEMENT FOR THE VER BUDD 3TST MARCH 2020         Particular       YEAR ENDED         The Month operating activities       31st March 2020         Non Operating Expenses/ncomes       0.26         Depresiding Commendation activities       0.26         Finance cost       0.26         Front on Sale of Investment       (15.56)         Interest on FO / Interest on T. Relind       (5.82)         Adjustment for Changes in Working Capital;       1.60         Interest on FO / Interest on T. Relind       (16.33)         Other Payables       (0.27)         Cash flow from Operating activities       (16.13)         Income Tar Paid       (15.30)         Other Payables       (0.23)         Income Tar Paid       (16.13)         Other Payables       (0.24)         Income Tar Paid       (16.63)         Other Payables       (2.27)         Cash flow from Operating activities       (0.24)         Income Tar Paid       (1.50)       (2.24)         Dome Tar Paid       (3.63)       (3.60)         State finow from Financing activities       (3.25) <td< th=""><th></th><th>PUNIT COMMERC CIN : L51900MH19</th><th></th><th></th></td<>		PUNIT COMMERC CIN : L51900MH19				
Standalove Cash FLOW STATEMENT FOR THE VEAR ENDED 31ST MARCH 2020           Particular         YEAR ENDE           Cash flow from operating activities         3.47           Addit         Net profile as per P&L ACC before tax & extraordinary items         3.47           Addit         Finance cost         0.26           Lesss         Profile on Sale of Investment         0.26           Less         Interest on PD / Interest on TD / Interest	STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 1ST MARCH 2020         YEAR ENDED           Text from coerating activities         3181 March 2020         3181 March 2020           Text from coerating activities         0.47         0.15           Non Operating Expenses/Incomes         0.26         0.232           Depreciation         0.26         0.232           Frint on Sain of Investment         0.26         0.232           Frint on Sain of Investment         0.26         0.232           Investment Section FO / Interest on				0 051.		
Standalove Cash FLOW STATEMENT FOR THE VEAR ENDED 31ST MARCH 2020           Particular         YEAR ENDE           Cash flow from operating activities         3.47           Addit         Net profile as per P&L ACC before tax & extraordinary items         3.47           Addit         Finance cost         0.26           Lesss         Profile on Sale of Investment         0.26           Less         Interest on PD / Interest on TD / Interest	STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 1ST MARCH 2020         YEAR ENDED           Text from coerating activities         3181 March 2020         3181 March 2020           Text from coerating activities         0.47         0.15           Non Operating Expenses/Incomes         0.26         0.232           Depreciation         0.26         0.232           Frint on Sain of Investment         0.26         0.232           Frint on Sain of Investment         0.26         0.232           Investment Section FO / Interest on		Wahsita : www.pupitcommercials.com	nail : fatimad@nuniteemmercials.com			
Particular         YEAR ENDE           Cash flow from operating activities         31st March 2020           Met profit as per P&I. A/C before tax & extraordinary items         3.47           Add:         Non Operating Expenses/Incomes         3.47           Depreciation         0.26           Less:         Profit on Sale of Investment         0.26           Less:         Interest on FD / Interest on 1.T. Refund         (5.28)           Addiustments for Changes in Working Capital :         1.60         (1.55)           Inventories         (1.52)         1.60         (1.52)           Other Current Assets         (0.23)         (1.22)         (1.22)           Other Current Assets         (1.22)         (1.53)         (1.22)           Other Current Assets         (1.22)         (1.22)         (1.22)           Other Current Assets         (1.22)         (1.22)         (1.22)           Cash flow from Operating activities         (1.22)         (1.22)         (1.22)           Cash flow from Investment activities         5.28         (2.31)         (1.60)           Decores 16 /D Received / Interest on 1.T.         5.28         (2.31)         (2.34)           Cash flow from Investment activities         5.28         (2.35)         (2.35)	Particular         YEAR ENDED           Ibw from operating activities         31st March 2020         31st March 2019           Net profit as per PAL AC before tax & extraordinary tiems         3.47         0.15           Non Operating Expensed/Incomes         0.26         2.32           Print to Sale Origination         0.26         2.32           Adjustments for Changes in Working Capital : inventories         1.60         960 65           Trade Payables         (1.52)         (2.27)           Cash Thew from Operating activities         (46.7)3         78.88           Income Ray add         (1.60)         (2.34)           Net Cash flow from Operating activities         3.27.6         3.27.6           Dew from Inancing activities         3.28.7         3.27.6           Dew from Inancing activities         3.2.76         3.2.76           Dew from Inancing activities         3.0.5         7.7.7.8           Date Invest						
Cash flow from operating activities       31st March 2020         Net profit as per P&L AC before tax & extraordinary items       3.47         Add:       Non Operating Expenses/incomes       0.26         Depreciation       0.26         Less:       Profit on Sale of Investment       0.26         Less:       Interest on FD / Interest on I. T. Refund       (5.28)         Adjustments for Changes in Working Capital : Inveniories       1.60       (1.55)         Trade Receivables       (65.63)       (0.23)         Other Payables       (1.92)       (1.92)         Trade Receivables       (65.63)       (0.23)         Other Payables       (1.90)       (1.90)         Trade Receivables       (1.90)       (1.90)         Net Cash flow from Operating activities       (64.73)       (1.90)         Cash flow from Investment activities       5.28       (2.24)         Sale of Investment activities       5.28       (2.25)         Cash flow from Investment activities       5.28       (2.25)         Cash flow from Financing activities       (2.25)       (2.25)         Loans taken / repad       (0.24)       (2.25)         Interest pad       (0.25)       (2.25)         Notes :       1       1 <th>Jist March 2020         Jist March 2020         Jist March 2019           Net profit as per P&amp;L AC before tax &amp; extraordinary items Non Operating Expenses/Incomes         3.47         0.15           Non Operating Expenses/Incomes         0.26         2.32           Profit on Sale of Investment         0.26         2.32           Interest on FD Interest on I.T. Refund         (1.59)         (1.50)           Adjustments for Changes in Working Capital : inventories         (1.59)         (0.23)         0.06           Other Current Asele         (0.29)         0.06         (0.62)         0.07           Other Current Asele         (1.50)         (1.50)         (1.50)         (1.60)           Other Current Asele         (0.27)         (2.64)         (2.24)         (2.37)           Income Faund         (1.60)         (2.34)         (2.32)         (2.37)           Income Tax Paid         (1.60)         (2.34)         (2.32)         (2.37)           Income Tax Paid         (1.60)         (2.34)         (2.35)         (2.43)           Income Tax Paid         (1.7)         5.28         2.17         (2.55)         (2.59)         (2.51)           Cash flow from Investment activities         5.28         (2.30)         (2.44)         (2.30)         <t< th=""><th></th><th>STANDALONE CASH FLOW STATEMENT FO</th><th>R THE YEAR ENDED 31ST MARCH 2020</th><th></th></t<></th>	Jist March 2020         Jist March 2020         Jist March 2019           Net profit as per P&L AC before tax & extraordinary items Non Operating Expenses/Incomes         3.47         0.15           Non Operating Expenses/Incomes         0.26         2.32           Profit on Sale of Investment         0.26         2.32           Interest on FD Interest on I.T. Refund         (1.59)         (1.50)           Adjustments for Changes in Working Capital : inventories         (1.59)         (0.23)         0.06           Other Current Asele         (0.29)         0.06         (0.62)         0.07           Other Current Asele         (1.50)         (1.50)         (1.50)         (1.60)           Other Current Asele         (0.27)         (2.64)         (2.24)         (2.37)           Income Faund         (1.60)         (2.34)         (2.32)         (2.37)           Income Tax Paid         (1.60)         (2.34)         (2.32)         (2.37)           Income Tax Paid         (1.60)         (2.34)         (2.35)         (2.43)           Income Tax Paid         (1.7)         5.28         2.17         (2.55)         (2.59)         (2.51)           Cash flow from Investment activities         5.28         (2.30)         (2.44)         (2.30) <t< th=""><th></th><th>STANDALONE CASH FLOW STATEMENT FO</th><th>R THE YEAR ENDED 31ST MARCH 2020</th><th></th></t<>		STANDALONE CASH FLOW STATEMENT FO	R THE YEAR ENDED 31ST MARCH 2020			
Cash flow from operating activities       31st March 2020         Net profit as per P&L AC before tax & extraordinary items       3.47         Add:       Non Operating Expenses/incomes       0.26         Depreciation       0.26         Less:       Profit on Sale of Investment       0.26         Less:       Interest on FD / Interest on I. T. Refund       (5.28)         Adjustments for Changes in Working Capital : Inveniories       1.60       (1.55)         Trade Receivables       (65.63)       (0.23)         Other Payables       (1.92)       (1.92)         Trade Receivables       (65.63)       (0.23)         Other Payables       (1.90)       (1.90)         Trade Receivables       (1.90)       (1.90)         Net Cash flow from Operating activities       (64.73)       (1.90)         Cash flow from Investment activities       5.28       (2.24)         Sale of Investment activities       5.28       (2.25)         Cash flow from Investment activities       5.28       (2.25)         Cash flow from Financing activities       (2.25)       (2.25)         Loans taken / repad       (0.24)       (2.25)         Interest pad       (0.25)       (2.25)         Notes :       1       1 <th>Jist March 2020         Jist March 2020         Jist March 2019           Net profit as per P&amp;L AC before tax &amp; extraordinary items Non Operating Expenses/Incomes         3.47         0.15           Non Operating Expenses/Incomes         0.26         2.32           Profit on Sale of Investment         0.26         2.32           Interest on FD Interest on I.T. Refund         (1.59)         (1.50)           Adjustments for Changes in Working Capital : inventories         (1.59)         (0.23)         0.06           Other Current Asele         (0.29)         0.06         (0.62)         0.07           Other Current Asele         (1.50)         (1.50)         (1.50)         (1.60)           Other Current Asele         (0.27)         (2.64)         (2.24)         (2.37)           Income Faund         (1.60)         (2.34)         (2.32)         (2.37)           Income Tax Paid         (1.60)         (2.34)         (2.32)         (2.37)           Income Tax Paid         (1.60)         (2.34)         (2.35)         (2.43)           Income Tax Paid         (1.7)         5.28         2.17         (2.55)         (2.59)         (2.51)           Cash flow from Investment activities         5.28         (2.30)         (2.44)         (2.30)         <t< th=""><th></th><th>Particular</th><th>VEAD EL</th><th colspan="3"></th></t<></th>	Jist March 2020         Jist March 2020         Jist March 2019           Net profit as per P&L AC before tax & extraordinary items Non Operating Expenses/Incomes         3.47         0.15           Non Operating Expenses/Incomes         0.26         2.32           Profit on Sale of Investment         0.26         2.32           Interest on FD Interest on I.T. Refund         (1.59)         (1.50)           Adjustments for Changes in Working Capital : inventories         (1.59)         (0.23)         0.06           Other Current Asele         (0.29)         0.06         (0.62)         0.07           Other Current Asele         (1.50)         (1.50)         (1.50)         (1.60)           Other Current Asele         (0.27)         (2.64)         (2.24)         (2.37)           Income Faund         (1.60)         (2.34)         (2.32)         (2.37)           Income Tax Paid         (1.60)         (2.34)         (2.32)         (2.37)           Income Tax Paid         (1.60)         (2.34)         (2.35)         (2.43)           Income Tax Paid         (1.7)         5.28         2.17         (2.55)         (2.59)         (2.51)           Cash flow from Investment activities         5.28         (2.30)         (2.44)         (2.30) <t< th=""><th></th><th>Particular</th><th>VEAD EL</th><th colspan="3"></th></t<>		Particular	VEAD EL			
Cash flow from operating activities       3.47         Add:       Non Operating Expenses/Incomes       3.47         Add:       Non Operating Expenses/Incomes       0.26         Less:       Profit as per Path AVC before tax & extraordinary items       0.26         Less:       Profit on Sale of Investment       (5.28)         Less:       Interest on FD / Interest on I. T. Refund       (5.28)         Adjustments for Changes in Working Capital :       (1.55)       1.60         Trade Receivables       (0.23)       (0.23)       (0.23)         Other Current Assets       (0.23)       (0.23)       (0.23)         Other Payables       (1.92)       1.60       (1.92)         Trade Receivables       (1.92)       (1.92)       (1.92)         Cash flow from Operating activities       (6.73)       (1.90)         Add:       Inorem Refund       (1.90)       (1.90)         Less:       Interest on FD Received / Interest on I.T.       5.28       (2.24)         Interest on FD Received / Interest on I.T.       5.28       (0.24)         Interest paid       (0.24)       (0.24)       (0.25)         Loans taken / repaid       (0.24)       (0.25)       (0.25)         Interest paid       (0.24)       <	Idear from operating activities         3.47         0.15           Non Operating Expenses/Incomes         0.26         3.22           Deprociation         0.26         3.22           Print on Sale of Investment         0.26         3.22           Print on Sale of Investment         0.26         3.22           Interest on FD / Interest on I.T. Refund         (5.29)         (2.17)           Interest on FD / Interest on I.T. Refund         (5.29)         (2.33)           Inventories         1.80         9.05         (0.53)           Inventories         (1.59)         (1.63.50)         (0.63.50)           Other Payables         (1.92)         (2.23)         (0.67)           Cash flow from Operating activities         (1.90)         (2.34)         (0.67)           Income Refund         (1.59)         (1.52)         (2.34)           Net from Investment activities         2.8         2.2.7         (2.7)           Sale of Investments         (1.90)         (2.34)         (2.30)           Interest on FD Received / Interest on 1.T.         5.28         3.2.7         (2.6)           Cash flow from Investment activities         2.28         3.2.7         (2.30)         (3.0)           Interest on FD Received / Interest o		Particular				
Net profit as per P&L A/C before tax & extraordinary items         3.47           Add:         Non Operating Expenses/Incomes         -           Depreciation         0.26           Less:         Profit on Sale of Investment         0.26           Less:         Interest on FD / Interest on I.T. Refund         0.26           Adiustments for Changes in Working Capital : Inventories         1.60           Trade Receivables         0.238           Other Current Assets         0.0231           Other Payables         1.920           Trade Receivables         0.192           Trade Receivables         0.61.731           Add:         Income Tak Paid           Med Form Investment activities         0.28           Cash flow from Investment activities         5.28           Sale of Investment activities         5.28           Cash flow from Investment activities         5.28           Cash flow from Financing activities         0.024           Loans taken / repaid         0.024           Interest paid         0.024           Bank charges         0.011           Cash flow from Financing activities         0.261           Loans taken / repaid         0.241           Interest paid         0.2451	Net profil as per P&L AC before tax & extraordinary items         3.47         0.15           Non Operating Segments/Incomes         -         0.01           Depreciation         -         0.01           Finance cost         0.26         2.32           Profit on Sale of Investment         -         0.01           Interest on FD Interest on IT. Refund         (1.59)         (16.59)           Adjustments for Changes in Working Capital :         1.00         96.05           Investrice         (1.69)         (0.29)         0.00           Other Payables         (1.29)         0.00         0.00           Other Payables         (1.90)         (2.34)         0.00           Income Fachad         (1.90)         (2.34)         0.00           Net Cash flow from Operating activities         (6.73)         76.28         0.27.7           Income Fachad         (1.90)         (2.34)         0.00         0.00           Net Cash flow from Operating activities         0.62         0.22         0.27.7           Cash flow from Investment activities         0.28         0.27.7         0.24         0.24         0.24         0.24         0.24         0.25         0.25         0.27.7         Cash flow from Investment activities         <	C	Cash flow from operating activities	STSE March 2020	Sist March 2019		
Add:       Non Operating Expenses/Incomes         Depreciation       0.26         Less:       Interest on FD / Interest on I.T.Refund       0.26         Less:       Interest on FD / Interest on I.T.Refund       (5.28)         Adjustments for Changes in Working Capital : Inventiones       1.60         Trade Receivables       (50.63)         Other Current Assets       (0.23)         Other Payables       (1.92)         Trade Payables       (1.90)         Net Cash flow from Operating activities       (61.73)         Less:       Income Tax Paid         Net Cash flow from Operating activities       (1.90)         Net Cash flow from Operating activities       (2.28)         Cash flow from Investment activities       (0.24)         Less:       Income Tax Paid       (0.24)         Interest on FD Received / Interest on I.T.       5.28         Cash flow from Financing activities       (0.24)         Loss taken / repaid       (0.24)         Interest paid       (0.25)	Non Operating Expenses/incomes Deprociation Finance cost Finance Fin			3.47	0.15		
Add:       Finance cost       0.26         Less:       Interest on FD / Interest on I.T. Refund       (1.59)         Adjustments for Changes in Working Capital : Inventories       1.60         Trade Receivables       (9.63)         Other Current Assets       (0.23)         Other Payables       (1.92)         Trade Receivables       (1.92)         Trade Receivables       (1.92)         Trade Receivables       (1.92)         Trade Payables       (1.90)         Less:       Income Tax Paid         Net Cash flow from Operating activities       (46.73)         Dess Income Tax Paid       (1.90)         Net Cash flow from Coperating activities       (46.73)         Cash flow from Financing activities       (0.24)         Loans taken / repaid       (0.24)         Loans taken / repaid       (0.24)         Loans taken / repaid       (0.24)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       (21.70)         Add:       Opening Balance of Cash & Cash Equivalents       (21.70)         Add:       Opening Balance of Cash & Cash Equivalents       (21.70)         Add:       Opening Balance of Cash & Cas	Finance cost Profit on Sale of Investment Inferest on FD / Interest on I.T. Refund       0.26 (2.17)         Adjustments for Changes in Working Capital : Inventories Trade Receivables Other Current Assets (0.23)       0.60 (3.528)         Other Current Assets (0.23)       0.60 (0.23)         Other Current Assets (0.23)       0.26 (1.32)         Income Refund Income Tax Paid       (1.350)         Net Cash flow from Operating activities Income Refund Income Tax Paid       (1.52)         Income Tax Paid       (1.50)         Net Cash flow from Operating activities Sale of Investments Interest on FD Received / Interest on I.T. Cash flow from Investment activities       0.28 (0.24)         Iow from Investment activities Sale of Investments Interest on FD Received / Interest on I.T. Cash flow from Financing activities       0.28 (0.24)         Iow from Financing activities Interest paid Bank charges Closen form Financing activities Interest on FD Received / Interest on I.T. Cash flow from Financing activities Interest on FD Received / Interest on I.T. Cash flow from Financing activities Interest paid Bank charges Closing Balance of Cash & Cash Equivalents Opening Balance of Cash & Cash Equivalents Opening Balance of Cash & Cash Equivalents Interest of The Company have been reproved and the record at the meeting of the Bard of Directors held on 28th June, 2020 have been approved and the record at the meeting of the Bard of Directors held on 28th June, 2020 have been approved and the record at the meeting of the Bard of Directors held on 28th June, 2020 have been approved and the the corounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LOCR) Regulati	A					
Less:       Profit on Sale of Investment       0.1         Less:       Interest on FD / Interest on I.T. Refund       (5.28)         Adjustments for Changes in Working Capital :       (1.55)         Inventionies       (3.60)         Trade Receivables       (3.60)         Other Payables       (3.73)         Cash flow from Operating activities       (1.57)         Add:       (1.60)         Increase A Paid       (1.92)         Net Cash flow from Operating activities       (46.73)         Cash flow from Investment activities       (46.73)         Sale of Investments       5.28         Interest on FD Received / Interest on I.T.       5.28         Cash flow from Investment activities       5.28         Densities       (0.24)         Interest paid       (0.24)         Interest paid       (0.24)         Interest paid       (0.24)         Interest paid       (0.24)         Interest of Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents         The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have 1         Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) (IndAS) as sp Compani	Profit on Sale of Investment interest on I.T. Refund (1.55) (16.35) (1		Depreciation		0.01		
Less:       Interest on FD / Interest on I.T. Refund       (5.28)         Adjustments for Changes in Working Capital : Inventories       1.60         Trade Receivables       (9.63)         Other Current Assets       (0.23)         Other Current Assets       (1.92)         Trade Receivables       (1.92)         Trade Receivables       (1.92)         Cash flow from Operating activities       (6.73)         Add:       Income Tax Paid         Net Cash flow from Operating activities       (46.73)         Sale of Investments       5.28         Interest on FD Received / Interest on I.T.       5.28         Cash flow from Investment activities       -         Loans taken / repaid       (0.24)         Interest paid       (0.24)         Bank charges       (0.04)         Cash flow from Financing activities       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (1.170)         Add:       Opening Balance of Cash & Cash Equivalents       (1.170)         Add:       Opening Balance of Cash & Cash Equivalents       (1.170)         Add:       Opening Balance of Cash & Cash Equivalents       (1.170)         Add:       Opening Balance of Cash & Cash Equivalents       (1.170)	Interest on FD / Interest on 1.T. Refund (5.28) (1.55) (1.	A		0.26	2.32		
Adjustments for Changes in Working Capital : Inventories       (1.55)         Inventories       1.60         Trade Receivables       (2.563)         Other Current Assets       (0.23)         Other Payables       (1.92)         Trade Payables       (1.92)         Cash flow from Operating activities       (61.73)         Add:       Income Refund         Less:       Income Refund         Sale of Investments       (1.90)         Net Cash flow from Operating activities       (47.73)         Sale of Investments       (47.73)         Interest on FD Received / Interest on 1.T.       5.28         Cash flow from Financing activities       -         Loans taken / repaid       (0.24)         Bank charges       (0.01)         Cash flow from Financing activities       (0.24)         Bank charges       (0.24)         Cash flow from Financing activities       (0.24)         Cash flow from Financing activities       (0.24)         Bank charges       (0.24)         Cash flow from Financing activities	Adjustments for Changes in Working Capital : Inventories       (1.55)       (16.35)         Trade Receivables       (3.93)       0.090         Other Current Assets       (3.93)       0.090         Other Payables       (1.22)       0.233       0.090         Trade Receivables       (1.175)       (9.052)       0.233       0.090         Other Payables       (1.27)       (9.072)       0.273       0.072         Income Texture Operating activities       (61.173)       (9.052)       0.233       0.090         Interest on Payables       (61.173)       (9.052)       0.233       0.058	Le		-	(16.66)		
Adjustments for Changes in Working Capital :       1.60         Inventories       1.60         Trade Receivables       (59.63)         Other Payables       (1.92)         Trade Payables       (1.92)         Trade Payables       (1.92)         Trade Payables       (1.90)         Not Cash flow from Operating activities       (61.73)         Add:       Income Tax Paid         Not Cash flow from Operating activities       (64.73)         Cash flow from Investment activities       (64.73)         Sale of Investments       -         Interest on FD Received / Interest on I.T.       5.28         Cash flow from Investment activities       -         Loans taken / repaid       (0.24)         Interest paid       (0.24)         Bank charges       (0.01)         Cash flow from Financing activities       (0.24)         Bank charges       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (1.170)         Add:       Opening Balance of Cash & Cash Equivalents       (1.85)         Closing Balance of Cash & Cash Equivalents       30.15       -         Itake on the record at the meeting of the Board of Directors held on 29th June, 2020 have 1       -         Itake on the r	Adjustments for Changes in Working Capital : Inventions       1.60       96.05         Trade Receivables       (59.63)       (0.90)         Other Current Assets       (0.23)       0.06         Other Current Assets       (0.23)       0.06         Income Refund       (61.73)       80.052         Income Faund       (1.90)       (2.34)         Net Cash flow from Operating activities       (46.73)       76.28         Income Faund       (1.90)       (2.34)         Interest on FD Received / Interest on 1.T.       5.28       21.75         Cash flow from Investment activities       (46.63)       (46.63)         Interest paid       (0.24)       (2.62)         Interest paid       (0.24)       (2.62)         Interest paid       (0.24)       (2.63)         Interest paid       (0.24)       (2.63)         Interest paid       (0.25)       (51.97)         Cash flow from Financing activities       (0.25)       (51.97)         Closing Balance of Cash & Cash Equivalents       (11.70)       59.06         Opening Balance of Cash & Cash Equivalents       (11.70)       59.06         Ore audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June,2020 have been approved and on the record at the	Le	.ess: Interest on FD / Interest on I.T.Refund				
Inventories       1.60         Trade Receivables       (59.63)         Other Current Assets       (0.23)         Other Payables       (1.92)         Trade Payables       (1.92)         Cash flow from Operating activities       (61.73)         Add:       income Refund         Less:       Income Refund         Note Cash flow from Operating activities       (46.73)         Sale of Investment activities       (46.73)         Sale of Investments       (46.73)         Interest on FD Received / Interest on I.T.       5.28         Cash flow from Investment activities       5.28         Ocash flow from Financing activities       (0.24)         Bank charges       (0.04)         Bank charges       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       (1.85)         Closing Balance of Cash & Cash Equivalents       (1.90)       1.85         Votes :       1       1       1         1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have I taken on the record at the meeting of the Board of Directors held on 29th June, 2020.       2         2       The total Activi	Inventionies 1 60 96.05 Trade Receivables (56.63) (0.90) Other Current Assets 0 (0.23) 0.06 Other Payables 1 9.2 0.3 Trade Payables 1 9.2 0.3 Trade Payables 1 9.2 0.3 Trade Receivables 0 (0.23) 0.06 Other Payables 1 9.2 0.3 Trade Payables 1 9.2			(1.55)	(16.35)		
Trade Receivables       (59.63)         Other Current Assets       (0.23)         Other Payables       (1.92)         Trade Payables       (1.92)         Trade Payables       (1.92)         Trade Payables       (1.92)         Trade Payables       (1.90)         Add:       Income Tax Paid         Net Cash flow from Operating activities       (4.73)         Dess:       Income Tax Paid         Net Cash flow from Investment activities       -         Interest on FD Received / Interest on 1.T.       5.28         Cash flow from Investment activities       -         Leans taken / repaid       -         Interest paid       (0.24)         Bank charges       (0.01)         Cash flow from Financing activities       -         Leans taken / repaid       -         Interest paid       (0.24)         Bank charges       (0.01)         Cash flow from Financing activities       -         Leans taken / repaid       -         Interest paid       (0.24)         Bank charges       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       -         The above Audited Financial Results as reviewed by the Audit Committee in the meetin	Trade Receivables       (59:85)       (0.09)         Other Current Assets       (0.29)       (0.20)         Other Payables       (1.92)       (0.27)         Cash flow from Operating activities       (61:73)       00.027)         Income Refund       (1.90)       (2.34)         Income Refund       (1.90)       (2.34)         Income Tax Paid       (46:73)       78.28         Iow from Investment activities       (46:73)       78.28         Sale of Investments       (0.24)       (2.34)         Interest on FD Received / Interest on I.T.       5.28       32.75         Iow from Financing activities       (0.24)       (2.46)         Loans taken / repaid       (0.24)       (2.35)         Interest on FD Received / Interest on I.T.       5.28       32.75         Iow from Financing activities       (0.24)       (2.34)         Loans taken / repaid       (0.24)       (2.35)         Interest paid       (0.24)       (2.34)         Interest paid       (0.24)       (2.35)         Over Audited Financiag activities       (0.25)       (51:97)         Closing Balance of Cash & Cash Equivalents       (1.70)       50.06         Opening Balance of Cash & Cash Equivalents						
Other Current Assets       (0.23)         Other Payables       (1.92)         Trade Payables       (1.92)         Trade Payables       (1.92)         Cash flow from Operating activities       (61.73)         Add:       income Refund         Less:       income Refund         Less:       income Tax Paid         Net Cash flow from Operating activities       (46.73)         Sale of Investments       (46.73)         Interest on FD Received / Interest on I.T.       5.28         Cash flow from Financing activities       5.28         Leans taken / repaid       (0.24)         Interest paid       (0.24)         Bank charges       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       (30.15)         Notes :       1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have I taken on the record at the meeting of the Board of Directors held on 29th June, 2020.       2         2       The total Activities of the Company relates to both Shares & Sacurities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indi	Other Current Assets       0.220       0.05         Other Payables       (1.92)       0.05         Trade Payables       (1.92)       0.05         Trade Payables       (1.92)       0.05         Income Faund       (1.90)       (2.34)         Income Tax Paid       (46.73)       78.86         Income Tax Paid       (46.73)       78.86         Interest on FD Received / Interest on 1.T.       5.28       2.77         Cash flow from Investment activities       5.28       32.75         Iow from Financing activities       (46.73)       (49.65)         Lons taken / repaid       (0.24)       (49.65)         Interest on FD Received / Interest on 1.T.       5.28       32.75         Loans taken / repaid       (0.24)       (2.30)         Interest paid       (0.24)       (2.30)         Bank charges       (0.021)       (0.02)         Cash flow from Financing activities       (0.25)       (51.97)         Net Increase/ (Decrease) in Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash Equivalents		and the first state of the second state of the				
Other Payables       (1.92)         Trade Payables       (1.92)         Cash flow from Operating activities       (61.73)         Add:       Income Tax Paid         Net Cash flow from Operating activities       (61.73)         Cash flow from Investment activities       (64.73)         Cash flow from Investments       (64.73)         Interest on FD Received / Interest on 1.T.       5.28         Cash flow from Financing activities       (0.24)         Dank charges       (0.04)         Cash flow from Financing activities       (0.24)         Dank charges       (0.01)         Cash flow from Financing activities       (0.24)         Dank charges       (0.01)         Cash flow from Financing activities       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (1.17)         Add:       Opening Balance of Cash & Cash Equivalents       (1.17)         Add:       Opening Balance of Cash & Cash Equivalents       (1.18)         Notes :       1       1       1         1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have 1       1         1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020.	Other Payables       (1.92)       (2.03)         Trade Payables       (1.92)       (2.75)         Cash flow from Operating activities       (1.90)       (2.49)         Income Refund       (1.90)       (2.24)         Net Cash flow from Operating activities       (46.73)       76.28         Iow from Investment activities       (46.73)       76.28         Iow from Investment activities       (46.73)       76.28         Iow from Financing activities       (0.24)       (2.40)         Cash flow from Investment activities       5.28       2.17         Cash flow from Financing activities       (0.24)       (2.46)         Loans taken / repaid       (0.24)       (2.46)         Interest paid       (0.24)       (2.46)         Interest paid       (0.24)       (2.30)         Interest paid       (0.24)       (2.30)         Interest paid       (0.24)       (2.30)         Interest paid       (0.24)       (2.30)         Cash flow from Financing activities       (0.25)       (51.97)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (1.70)       50.06         Opening Balance of Cash & Cash Equivalents       20.15       71.86         Interest paid       (1.						
Trade Payables       61.73)         Add:       income Refund         Less:       income Refund         Less:       income Tax Paid         Net Cash flow from Operating activities       (61.73)         Cash flow from Investment activities       (1.90)         Sale of Investments       (46.73)         Interest on FD Received / Interest on I.T.       5.28         Cash flow from Investment activities       5.28         Cash flow from Financing activities       5.28         Loans taken / repaid       (0.24)         Bank charges       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents         Add:       Opening Balance of Cash & Cash Equivalents       71.85         Closing Balance of Cash & Cash Equivalents       30.15       1         Notes :       1       1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have I taken on the record at the meeting of the Board of Directors held on 29th June, 2020       1         1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have I taken on the record at the meeting of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segmen	Trade Payables       (1,7)         Cash flow from Operating activities       (1,3)         Income Refund       (1,6)         Income Refund       (1,6)         Income Tax Paid       (1,2)         Net Cash flow from Operating activities       (1,6,7)         Sale of Investment activities       (1,6,7)         Sale of Investment activities       (1,6,7)         Interest on FD Received / Interest on 1.T.       5.28         Loans taken / repaid       (2,24)         Loans taken / repaid       (2,24)         Interest paid       5.28         Dank charges       (2,24)         Cash flow from Investment activities       (2,24)         Loans taken / repaid       (2,24)         Interest paid       (2,24)         Bank charges       (0,01)         Cash flow from Financing activities       (0,25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (1,1,7)         Opening Balance of Cash & Cash Equivalents       71.85         Closing Balance of Cash & Cash Equivalents       71.85         Interest paid       30.15       71.85         Indian Accounting Standard) Rules, 2015. as anended in terms of Regulation 33 of the SEH (LODR) Regulations 2015 and recular data Uu 5, 2015.         ancial results						
Cash flow from Operating activities       (61.73)         Add:       Income Fax Paid         Less:       income Tax Paid         Net Cash flow from Operating activities       (46.73)         Cash flow from Investment activities       (46.73)         Sale of Investments       -         Interest on FD Roceived / Interest on I.T.       5.28         Cash flow from Financing activities       -         Loans taken / repaid       -         Interest paid       (0.24)         Bank charges       (0.01)         Cash flow from Financing activities       (0.24)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       -         Closing Balance of Cash & Cash Equivalents       -       -         Notes :       1       -       -         1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have I taken on the record at the meeting of the Board of Directors held on 29th June, 2020.       -         2       The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015.         3       The financial results of the Company have	Cash flow from Operating activities income Retund income Tax Paid       (61.73)       (61.73)         Net Cash flow from Operating activities       (61.73)       (72.44)         Sale of Investment activities       (72.44)         Sale of Investments       (72.44)         Interest on FD Received / Interest on I.T.       5.28       32.75         Loar form from threatment activities       5.28       32.75         Loars taken / repaid       (72.44)       (49.65)         Interest paid       (72.44)       (49.65)         Bank charges       (70.14)       (70.24)         Cash flow from Financing activities       (72.45)       (51.97)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (71.85)       12.79         Closing Balance of Cash & Cash Equivalents       (71.85)       12.79         Closing Balance of Cash & Cash Equivalents       (71.85)       12.79         cove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020       141.70         al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting India Accounting Standard' (RuAS) as specified in the ninsis (Indian Accounting Standard'			(1.92)			
Add:       Income Refund       16.90         Less:       Income Tax Paid       (1.90)         Net Cash flow from Operating activities       (46.73)         Cash flow from Investment activities       (46.73)         Sale of Investments       .         Interest on FD Received / Interest on I.T.       5.28         Cash flow from Investment activities       5.28         Loans taken / repaid       .         Interest paid       .         Bank charges       (0.01)         Cash flow from Financing activities       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       .         Add:       Opening Balance of Cash & Cash Equivalents       .         Notes :       1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June,2020 have I taken on the record at the meeting of the Board of Directors held on 29th June, 2020.       1         2       The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015       3         3       The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting St	Income Refund Income Refund Income Tax Paid Net Cash flow from Operating activities Sale of Investment activities Sale of Sale Sale Sale Sale Sale Sale Sale Sale						
Less:       Income Tax Paid       (1.90)         Net Cash flow from Operating activities       (46.73)         Cash flow from Investment activities       (46.73)         Sale of Investments       (1.90)         Interest on FD Received / Interest on I.T.       5.28         Cash flow from Financing activities       5.28         Loans taken / repaid       (0.24)         Bank charges       (0.01)         Cash flow from Financing activities       (0.24)         Bank charges       (0.01)         Cash flow from Financing activities       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       30.15         Notes :       1       1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have taken on the record at the meeting of the Board of Directors held on 29th June, 2020.       1         2       The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         3       The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Compan	Income Tax Paid       (1.90)       (2.34)         Net Cash flow from Operating activities       (1.90)       (2.34)         Iow from Investment activities       (1.90)       (2.34)         Sale of Investments       (1.90)       (2.34)         Interest on FD Received / Interest on I.T.       5.28       21.77         Cash flow from Investment activities       5.28       32.75         Investment activities       5.28       32.75         Loans taken / repaid       (0.24)       (2.40)         Loans taken / repaid       (0.24)       (2.40)         Loans taken / repaid       (0.24)       (2.60)         Dank charges       (0.01)       (0.02)         Cash flow from Financing activities       (41.70)       50.06         Opening Balance of Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash Equivalents       71.85       12.79         cove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June,2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020       12.85         activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting relates uptocates and published year to pures of t	A.			80.62		
Net Cash flow from Operating activities       (46.73)         Cash flow from Investment activities       5.28         Sale of Investments Interest on FD Received / Interest on I.T. Cash flow from Investment activities       5.28         Cash flow from Financing activities       5.28         Loans taken / repaid Interest paid Bank charges       (0.24)         Cash flow from Financing activities       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       71.85         Closing Balance of Cash & Cash Equivalents       30.15       1         Notes :       1       1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June,2020 have I taken on the record at the meeting of the Board of Directors held on 29th June, 2020.       2         2       The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015       3         3       The financial results of the Company neares been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Reg SEBI circular dated July 5,2016.         4	Net Cash flow from Operating activities       (46.73)       78.28         Iow from Investment activities       30.58       32.17         Sale of Investment activities       5.28       32.75         Interest on FD Received / Interest on I.T.       5.28       32.75         Loans taken / repaid       (49.65)       (49.65)         Interest on FD Received / Interest on I.T.       5.28       32.75         Loans taken / repaid       (0.24)       (49.65)         Interest paid       (0.25)       (65.197)         Bank charges       (0.10)       (0.02)         Cash flow from Financing activities       (1.79)       50.06         Opening Balance of Cash & Cash Equivalents       (1.79)       50.06         Opening Balance of Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash Equivalents       30.15       71.85         :       ove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.       al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) (IndAS) as specified i	_			-		
Cash flow from Investment activities         Sale of Investments         Interest on FD Received / Interest on I.T.         Cash flow from Investment activities         Cash flow from Investment activities         Cash flow from Financing activities         Loans taken / repaid         Interest paid         Bank charges         Cash flow from Financing activities         Closing Balance of Cash & Cash Equivalents         The shove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have I taken on the record at the meeting of the Board of Directors held on 29th June, 2020.         2	Iow from Investment activities         30.58           Sale of Investments         5.28         32.75           Cash flow from Investment activities         5.28         32.75           Interest on FD Received / Interest on I.T.         5.28         32.75           Cash flow from Investment activities         5.28         32.75           Loans taken / repaid         0.24)         (49.65)           Interest paid         0.24)         (2.30)           Bank charges         0.04)         (2.30)           Cash flow from Financing activities         0.025)         (51.97)           Net Increase/ (Decrease) in Cash & Cash Equivalents         (14.70)         50.06           Opening Balance of Cash & Cash Equivalents         71.85         12.79           Closing Balance of Cash & Cash Equivalents         71.85         12.79           Closing Balance of Cash & Cash Equivalents         71.85         12.79           Closing Balance of Cash & Cash Equivalents         71.85         12.79           Closing Balance of Cash & Cash Equivalents         71.85         12.79           Closing Balance of Cash & Cash Equivalents         30.15         71.85           Ove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June,2020 have been approved and on the record at the meeting of the Board	Lt					
Sale of Investments Interest on FD Received / Interest on I.T. Cash flow from Investment activities       -         O cash flow from Financing activities Loans taken / repaid Interest paid       5.28         O cash flow from Financing activities Loans taken / repaid       (0.24) (0.01)         Bank charges       (0.01)         Cash flow from Financing activities       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41,70)         Add:       Opening Balance of Cash & Cash Equivalents       (41,70)         Closing Balance of Cash & Cash Equivalents       30.15       -         Notes :       1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have 1 taken on the record at the meeting of the Board of Directors held on 29th June, 2020.       1         2       The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         3       The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Reg SEBI circular dated July 5,2016.         4       The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         5       The figures of the last quarter are the balancing figures between	Sale of Investments Interest on FD Received / Interest on I.T.       5.28       2.17         Cash flow from Investment activities       5.28       2.75         Interest on FD Received / Interest on I.T.       5.28       2.75         Cash flow from Investment activities       6.28       2.75         Loans taken / repaid       (0.24)       (2.30)         Interest paid       (0.25)       (0.01)         Bank charges       (0.02)       (0.01)       (0.02)         Cash flow from Financing activities       (0.25)       (51.97)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (14.70)       59.06         Opening Balance of Cash & Cash Equivalents       (1.70)       59.06         Closing Balance of Cash & Cash Equivalents       (1.71)       12.79         closing Balance of Cash & Cash Equivalents       (3.015)       71.85         :       ove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.         al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting Tandard) Rules, 2015.       ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as s		Net cash now nom operating activities	(40.73)	/8.28		
Sale of Investments Interest on FD Received / Interest on I.T. Cash flow from Investment activities       -         O cash flow from Financing activities Loans taken / repaid Interest paid       5.28         O cash flow from Financing activities Loans taken / repaid       (0.24) (0.01)         Bank charges       (0.01)         Cash flow from Financing activities       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41,70)         Add:       Opening Balance of Cash & Cash Equivalents       (41,70)         Closing Balance of Cash & Cash Equivalents       30.15       -         Notes :       1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have 1 taken on the record at the meeting of the Board of Directors held on 29th June, 2020.       1         2       The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         3       The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Reg SEBI circular dated July 5,2016.         4       The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         5       The figures of the last quarter are the balancing figures between	Sale of Investments Interest on FD Received / Interest on I.T.       5.28       2.17         Cash flow from Investment activities       5.28       2.75         Interest on FD Received / Interest on I.T.       5.28       2.75         Cash flow from Investment activities       6.28       2.75         Loans taken / repaid       (0.24)       (2.30)         Interest paid       (0.25)       (0.01)         Bank charges       (0.02)       (0.01)       (0.02)         Cash flow from Financing activities       (0.25)       (51.97)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (14.70)       59.06         Opening Balance of Cash & Cash Equivalents       (1.70)       59.06         Closing Balance of Cash & Cash Equivalents       (1.71)       12.79         closing Balance of Cash & Cash Equivalents       (3.015)       71.85         :       ove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.         al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting Tandard) Rules, 2015.       ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as s	C	and flow from Inventment activities				
Interest on FD Received / Interest on I.T.       5.28         Cash flow from Investment activities       5.28         Cash flow from Financing activities       5.28         Loans taken / repaid Interest paid       (0.24)         Bank charges       (0.01)         Cash flow from Financing activities       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       71.85         Closing Balance of Cash & Cash Equivalents       71.85         Closing Balance of Cash & Cash Equivalents       30.15         Notes :       1         1 The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have I taken on the record at the meeting of the Board of Directors held on 29th June, 2020.         2 The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         3 The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015.         4 The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         5 The figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         6 The COVID-19 outbreak to spread r	Interest on FD Received / Interest on I.T.       5.28       2.17         Cash flow from Investment activities       6.28       32.75         Iow from Financing activities       6.28       32.75         Loans taken / repaid       (0.24)       (2.30)         Bank charges       (0.01)       (0.02)         Cash flow from Financing activities       (0.01)       (0.02)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (1.170)       55.06         Opening Balance of Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash Equivalents       71.85       12.79         Cove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.       al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015 and india vy 5.2016.       ancial results of the Company have been prepared in accordance with Indian Accounting Standard Rules, 2015 and and y Rules, 2015 and y 5.2016.         pures of the Previous Years have been regrouped/re-arranged wherever considered necessary.       ures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to pures upto the end of 3rd quarter of current financial year.         VDI-19 outbre	0					
Cash flow from Investment activities       5.28         (Cash flow from Financing activities       5.28         Loans taken / repaid       (0.24)         Interest paid       (0.24)         Bank charges       (0.25)         Cash flow from Financing activities       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (1.10)         Add:       Opening Balance of Cash & Cash Equivalents       71.85         Closing Balance of Cash & Cash Equivalents       30.15       1         Notes :       1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have taken on the record at the meeting of the Board of Directors held on 29th June, 2020.       1         2       The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         3       The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2016.         4       The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         5       The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and i date figures upto the end of 3rd quarter of current financial year.         6	Cash flow from Investment activities       5.28       32.75         Iow from Financing activities       (49.65)         Loars taken / repaid       (0.24)       (2.30)         Interest paid       (0.25)       (61.97)         Bank charges       (0.25)       (61.97)         Cash flow from Financing activities       (41.70)       59.06         Opening Balance of Cash & Cash Equivalents       (41.70)       59.06         Opening Balance of Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash Equivalents       71.85       71.85         cvoe Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.       al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015 and ircular dated July 5,2016.       guarter are the balancing figures between Audited figures in respect of the full financial year and published year to pures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         DVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the numore taken andular torestenegraphic on the gaults of the company have						
Cash flow from Financing activities Loans taken / repaid Interest paid Bank charges       .0.24)         Cash flow from Financing activities       .0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       .0.25)         Add:       Opening Balance of Cash & Cash Equivalents         Closing Balance of Cash & Cash Equivalents       .0.15         Notes :       1         1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have 1 taken on the record at the meeting of the Board of Directors held on 29th June, 2020.         2       The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         3       The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015.         3       The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         5       The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and idate figures upto the end of 3rd quarter of current financial year.         6       The COVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business Company. The extent to which th	Iow from Financing activities       (42,65)         Loars taken / repaid       (42,65)         Interest paid       (0,24)         Bank charges       (0,02)         Cash flow from Financing activities       (0,02)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41,70)         Opening Balance of Cash & Cash Equivalents       (41,70)         Closing Balance of Cash & Cash Equivalents       (41,70)         Coising Balance of Cash & Cash Equivalents       (41,70)         Sove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June,2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.         al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         anciar results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the mines (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations 2015 and incular dated July 5.2016.         urues of the Previous Years have been regrouped/re-arranged wherever considered necessary.         urues of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to pures upto the end of 3rd quarter of current financial year.         DVID-19 outbreak to spread rapidly in india an						
Loans taken / repaid	Loans taken / repaid       -       (49.65)         Interest paid       (0.24)       (2.30)         Bank charges       (0.01)       (0.02)         Cash flow from Financing activities       (0.25)       (51.97)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)       59.06         Opening Balance of Cash & Cash Equivalents       (41.70)       59.06         Closing Balance of Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash Equivalents       30.15       71.85         :       ove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.       al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the nines (Indian Accounting Standard) Rules, 2015 and ircular dated July 5.2016.         gures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         ures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to pure upto the end of 3rd quarter of urint financial year.         VDVD-19 outbreak to spread rapidly in india and a		Cash now from investment activities	5.28	32.75		
Loans taken / repaid	Loans taken / repaid       -       (49.65)         Interest paid       (0.24)       (2.30)         Bank charges       (0.01)       (0.02)         Cash flow from Financing activities       (0.25)       (51.97)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)       59.06         Opening Balance of Cash & Cash Equivalents       (1.79)       59.06         Closing Balance of Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash Equivalents       30.15       71.85         :       ove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.       al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the nines (Indian Accounting Standard) Rules, 2015 and ircular dated July 5.2016.         pures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         ures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to pure upto the end of 3rd quarter of urint financial year.         VDVD-19 outbreak to spread rapidly in india and ac	~	Sanda filoso forem Elizabeta antibitita				
Interest paid       (0.24)         Bank charges       (0.01)         Cash flow from Financing activities       (0.25)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       (41.70)         Closing Balance of Cash & Cash Equivalents       (30.15)         Notes :       30.15         1 The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have I taken on the record at the meeting of the Board of Directors held on 29th June, 2020.         2 The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015.         3 The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015.         4 The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         5 The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and i date figures upto the end of 3rd quarter of current financial year.         6 The COVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business Company. The extent to which the COVID-19 pandemic will impact Company's results will depe	Interest paid       (0.24)       (0.23)         Bank charges       (0.24)       (0.20)         Cash flow from Financing activities       (0.25)       (651.97)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (0.17)       (50.06)         Opening Balance of Cash & Cash Equivalents       (11.70)       (50.06)         Closing Balance of Cash & Cash Equivalents       (11.70)       (11.75)         cove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.       al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting Tananda and the Under the Companies (Indian Accounting Standard) Rules, 2015         ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the nies (Indian Accounting Standard) Rules, 2015 and incurar dated July 5, 2016.         gures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         wurse of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to pures upto the end of 3rd quarter of current financial year.         DVD-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the more the map of the spread rapidly in	0					
Bank charges       (0.01)         Cash flow from Financing activities       (0.025)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       (41.70)         Closing Balance of Cash & Cash Equivalents       71.85         Closing Balance of Cash & Cash Equivalents       30.15         Notes :       1         1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have to taken on the record at the meeting of the Board of Directors held on 29th June, 2020.         2       The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         3       The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Reg SEBI circular dated July 5,2016.         4       The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         5       The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and i date figures upto the end of 3rd quarter of current financial year.         6 <t< td=""><td>Bank charges       (0.01)       (0.02)         Cash flow from Financing activities       (0.01)       (0.02)         Net Increase/ (Decrease) in Cash &amp; Cash Equivalents       (41.70)       59.06         Opening Balance of Cash &amp; Cash Equivalents       (41.70)       59.06         Closing Balance of Cash &amp; Cash Equivalents       (41.70)       59.06         Coing Balance of Cash &amp; Cash Equivalents       71.85       12.79         Closing Balance of Cash &amp; Cash Equivalents       71.85       71.85         :       ove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.       al Activities of the Company relates to both Shares &amp; Securities &amp; sale of Rough &amp; Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015       ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the nines (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations 2015 and ircular dated July 5,2016.         gures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         wres of the and of 3rd quarter of current financial year.         DVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the of virus including the lock-downs have affected the economic activity and ca</td><td></td><td></td><td></td><td></td></t<>	Bank charges       (0.01)       (0.02)         Cash flow from Financing activities       (0.01)       (0.02)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)       59.06         Opening Balance of Cash & Cash Equivalents       (41.70)       59.06         Closing Balance of Cash & Cash Equivalents       (41.70)       59.06         Coing Balance of Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash Equivalents       71.85       71.85         :       ove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.       al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015       ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the nines (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations 2015 and ircular dated July 5,2016.         gures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         wres of the and of 3rd quarter of current financial year.         DVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the of virus including the lock-downs have affected the economic activity and ca						
Cash flow from Financing activities       (0.25)         Add:       Opening Balance of Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       (41.70)         Closing Balance of Cash & Cash Equivalents       (30.15)         Closing Balance of Cash & Cash Equivalents       30.15         Notes :       30.15         1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have to taken on the record at the meeting of the Board of Directors held on 29th June, 2020.         2       The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         3       The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as spectompanies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Reg SEBI circular dated July 5,2016.         4       The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         5       The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and date figures upto the end of 3rd quarter of current financial year.         6       The COVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to spread of virus including the lock-downs have affected th	Cash flow from Financing activities       (0.25)       (51.97)         Net Increase/ (Decrease) in Cash & Cash Equivalents       (41.70)       59.06         Opening Balance of Cash & Cash Equivalents       (41.70)       71.85         Closing Balance of Cash & Cash Equivalents       (41.70)       71.85         Closing Balance of Cash & Cash Equivalents       30.15       71.85         ove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.       al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the inites (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations 2015 and ircular dated July 5,2016.         gures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         vurse sof the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to pures upto the end of 3rd quarter of current financial year.         DVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the my. The ex		Strange at a start				
Add:       Opening Balance of Cash & Cash Equivalents       (41.70)         Add:       Opening Balance of Cash & Cash Equivalents       (41.70)         Closing Balance of Cash & Cash Equivalents       30.15         Notes :       30.15         1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June,2020 have taken on the record at the meeting of the Board of Directors held on 29th June, 2020.         2       The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         3       The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Reg SEBI circular dated July 5,2016.         4       The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         5       The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and date figures upto the end of 3rd quarter of current financial year.         6       The COVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business: Company. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developme highly uncertain. The	Net Increase/ (Decrease) in Cash & Cash Equivalents Opening Balance of Cash & Cash Equivalents       (41.70)       59.06         Closing Balance of Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash Equivalents       30.15       71.85         :       ove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June,2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.       al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the nines (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations 2015 and ircular dated July 5,2016.         gures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         vures of the ast quarter are the balancing figures between Audited figures in respect of the full financial year and published year to pures upto the end of 3rd quarter of current financial year.         VVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the inny. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developments, which are inaccrtain. The Company has made initial assessment of recoverabilit						
Add:       Opening Balance of Cash & Cash Equivalents       71.85         Closing Balance of Cash & Cash Equivalents       30.15         Notes :       1       1         1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have It taken on the record at the meeting of the Board of Directors held on 29th June, 2020.         2       The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         3       The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Reg SEBI circular dated July 5,2016.         4       The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         5       The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and date figures upto the end of 3rd quarter of current financial year.         6       The COVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business. Company. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developme highly uncertain. The Company has made initial assessment of recoverability of its aspessive inter dare receivables, inventor	Opening Balance of Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash & Cash Equivalents       30.15       71.85         cove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.       al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the nines (Indian Accounting Standard) Rules, 2015 and ircular dated July 5, 2016.         gures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         urres of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to pures upto the end of 3rd quarter of current financial year.         DVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the more than as made initial assessment of recoverability of the gaves ment of COVID-19 is a continuing process the uncertainthe sassociated with its nature and duration. The impact of COVID-19 meet be different from that estimated as at the approval of these financial results and the Board will continue to closely monitor the development.		Cash flow from Financing activities	(0.25)	(51.97)		
Add:       Opening Balance of Cash & Cash Equivalents       71.85         Closing Balance of Cash & Cash Equivalents       30.15         Notes :       1       1         1       The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have It taken on the record at the meeting of the Board of Directors held on 29th June, 2020.         2       The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         3       The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Reg SEBI circular dated July 5,2016.         4       The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         5       The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and date figures upto the end of 3rd quarter of current financial year.         6       The COVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business. Company. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developme highly uncertain. The Company has made initial assessment of recoverability of its aspessive inter dare receivables, inventor	Opening Balance of Cash & Cash Equivalents       71.85       12.79         Closing Balance of Cash & Cash & Cash Equivalents       30.15       71.85         cove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020.       al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the nines (Indian Accounting Standard) Rules, 2015 and ircular dated July 5, 2016.         gures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         urres of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to pures upto the end of 3rd quarter of current financial year.         DVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the more than as made initial assessment of recoverability of the gaves ment of COVID-19 is a continuing process the uncertainthe sassociated with its nature and duration. The impact of COVID-19 meet be different from that estimated as at the approval of these financial results and the Board will continue to closely monitor the development.		Not Increased (Decrease) in Cook & Cook Faulty leate	(11 70)	50.00		
Closing Balance of Cash & Cash Equivalents       30.15         Notes :       1         1 The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have I taken on the record at the meeting of the Board of Directors held on 29th June, 2020.         2 The total Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015         3 The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Reg SEBI circular dated July 5,2016.         4 The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.         5 The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and date figures upto the end of 3rd quarter of current financial year.         6 The COVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business; Company. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developme highly uncertain. The Company has made initial assessment of recoverability of its assets the trade receivables, inventa asset and is reasonably certain that these need not be impaired. However, the magact basets the of OVID-19 is a cord	Closing Balance of Cash & Cash Equivalents       30.15       71.85	۸.			Contraction of the		
<ul> <li>Notes :</li> <li>1 The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have to taken on the record at the meeting of the Board of Directors held on 29th June, 2020.</li> <li>2 The total Activities of the Company relates to both Shares &amp; Securities &amp; sale of Rough &amp; Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015</li> <li>3 The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Reg SEBI circular dated July 5,2016.</li> <li>4 The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.</li> <li>5 The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and date figures upto the end of 3rd quarter of current financial year.</li> <li>6 The COVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business: Company. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developme highly uncertain. The Company have affected the eraoremic activity of its assets the trace receivables, inventor asset and is reasonably certain that these need not be impaired. However, the impact Lesses and the coverability of its assets interms of COVID-19 is a cordinal coverability of its assets and is reasonably certain that these need not be impaired. However, the impact Lesses and its certain to account of the coverability of its assets incent of COVID-19 is a cordinal coverability of its assets incent of COVID-19 is a cordinal coverability of its assets incent of COVID-19 is a cordinal coverability of its assets incent of</li></ul>	: ove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020. al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015 ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the nines (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations 2015 and ircular dated July 5,2016. gures of the Previous Years have been regrouped/re-arranged wherever considered necessary. urres of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to gures upto the end of 3rd quarter of current financial year. DVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the my. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developments, which are uncertain. The Company has made initial assessment of recoverability of its assets the trade receivables, inventories and other and is reasonably certain that these need not be impaired. However the impact lesses inter of COVID-19 is a continuing process he uncertainties associated with its nature and duration. The impact to cover and of the development. For PUNIT COMMERCIALS/ITD.	A	do. Opening Balance of Cash & Cash Equivalents	71.85	12.79		
<ul> <li>Notes :</li> <li>1 The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have to taken on the record at the meeting of the Board of Directors held on 29th June, 2020.</li> <li>2 The total Activities of the Company relates to both Shares &amp; Securities &amp; sale of Rough &amp; Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015</li> <li>3 The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Reg SEBI circular dated July 5,2016.</li> <li>4 The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.</li> <li>5 The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and date figures upto the end of 3rd quarter of current financial year.</li> <li>6 The COVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business: Company. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developme highly uncertain. The Company have affected the eraoremic activity of its assets the trace receivables, inventor asset and is reasonably certain that these need not be impaired. However, the impact Lesses and the coverability of its assets interms of COVID-19 is a cordinal coverability of its assets and is reasonably certain that these need not be impaired. However, the impact Lesses and its certain to account of the coverability of its assets incent of COVID-19 is a cordinal coverability of its assets incent of COVID-19 is a cordinal coverability of its assets incent of COVID-19 is a cordinal coverability of its assets incent of</li></ul>	: ove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020. al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015 ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the inities (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations 2015 and ircular dated July 5,2016. gures of the Previous Years have been regrouped/re-arranged wherever considered necessary. ures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to gures upto the end of 3rd quarter of current financial year. DVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the mocretain. The Company has made initial assessment of recoverability of its assess will rade receivables, inventories and other are incretain that these need not be impaired. However the impact disruption to regular business operations of the approval of these financial results and the Board will continue to closely monitor the development. For PUNIT COMMERCIALSUTD.		Closing Balance of Cash & Cash Equivalents	20.15	71.05		
<ol> <li>The above Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June,2020 have I taken on the record at the meeting of the Board of Directors held on 29th June, 2020.</li> <li>The total Activities of the Company relates to both Shares &amp; Securities &amp; sale of Rough &amp; Polished Diamonds as per In Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015</li> <li>The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as sp Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Reg SEBI circular dated July 5,2016.</li> <li>The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.</li> <li>The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and date figures upto the end of 3rd quarter of current financial year.</li> <li>The COVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business: Company. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developmen highly uncertain. The Company has made initial assessment of recoverability of its assets the trade receivables, inventor asset and is reasonably certain that these need not be impaired. However, the impact Lassessment of COVID-19 is a cord.</li> </ol>	ove Audited Financial Results as reviewed by the Audit Committee in the meeting held on 29th June, 2020 have been approved and on the record at the meeting of the Board of Directors held on 29th June, 2020. al Activities of the Company relates to both Shares & Securities & sale of Rough & Polished Diamonds as per India Accounting rd 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015 ancial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the nies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations 2015 and ircular dated July 5,2016. gures of the Previous Years have been regrouped/re-arranged wherever considered necessary. ures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to gures upto the end of 3rd quarter of current financial year. DVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the my. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developments, which are uncertain. The Company has made initial assessment of recoverability of its assets like trade receivables, inventories and other and is reasonably certain that these need not be impaired. However the impact OVID-19 may by different from that estimated as at the approval of these financial results and the Board will continue to closely monitor the development. For EUNIT COMMERCIALSVTD.		closing balance of cash & cash Equivalents	30.15	/1.05		
<ul> <li>4 The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.</li> <li>5 The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and date figures upto the end of 3rd quarter of current financial year.</li> <li>6 The COVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business: Company. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developme highly uncertain. The Company has made initial assessment of recoverability of its assets the trade receivables, invento asset and is reasonably certain that these need not be impaired. However, the impact assessment of COVID-19 is a correct.</li> </ul>	gures of the Previous Years have been regrouped/re-arranged wherever considered necessary. ures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to gures upto the end of 3rd quarter of current financial year. DVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the and is reasonably certain that these need not be impaired. However the impact assess inter of COVID-19 is a continuing process the uncertainties associated with its nature and duration. The impact of COVID-19 may be different from that estimated as at the approval of these financial results and the Board will continue to closely monitor the development. For PUNIT COMMERCIALS/VTD.	ta 2 Th	aken on the record at the meeting of the Board of Directors held on 29th The total Activities of the Company relates to both Shares & Securities & standard 108 'Operating Segments', notified under the Companies (India The financial results of the Company have been prepared in accordance	n June, 2020. k sale of Rough & Polished Diamonds as pe an Accounting Standard) Rules, 2015 with Indian Accounting Standard (IndAS) as	er India Accounting s specified in the		
date figures upto the end of 3rd quarter of current financial year. 6 The COVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business. Company. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developme highly uncertain. The Company has made initial assessment of recoverability of its assets the trade receivables, invento asset and is reasonably certain that these need not be impaired. However the impact assessment of COVID-19 is a contained of the trade of the table.	pures upto the end of 3rd quarter of current financial year. DVID-19 outbreak to spread rapidly in india and across the globe. Various measures taken by the Government to contain the of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the my. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developments, which are uncertain. The Company has made initial assessment of recoverability of its assessment of COVID-19 is a continuing process the uncertainties associated with its nature and duration. The impact of COVID-19 may be different from that estimated as at the approval of these financial results and the Board will continue to closely monitor the development. For PUNIT COMMERCIALS/VTD.	C					
spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business Company. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developme highly uncertain. The Company has made initial assessment of recoverability of its assets like trade receivables, invento asset and is reasonably certain that these need not be impaired. However the impact assessment of COVID-19 is a cor	of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the my. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developments, which are uncertain. The Company has made initial assessment of recoverability of its assess tike trade receivables, inventories and other and is reasonably certain that these need not be impaired. However the impact assessment of COVID-19 is a continuing process he uncertainties associated with its nature and duration. The impact of COVID-19 may be different from that estimated as at the approval of these financial results and the Board will continue to closely monitor the development. For PUNIT COMMERCIALS/LTD.	SI	EBI circular dated July 5,2016.	erever considered necessary.			
date of approval of these financial results and the Board will continue to cosely monitor the development.	29th June,2020 Mumbai	Co SI 4 Th 5 Th	EBI circular dated July 5,2016. The Figures of the Previous Years have been regrouped/re-arranged which The figures of the last quarter are the balancing figures between Audited		and published year to		
		Co SI Th da Th sp Co hill as giv da	EBI circular dated July 5,2016. The Figures of the Previous Years have been regrouped/re-arranged which the figures of the last quarter are the balancing figures between Audited late figures upto the end of 3rd quarter of current financial year. The COVID-19 outbreak to spread rapidly in india and across the globe, pread of virus including the lock-downs have affected the economic act company. The extent to which the COVID-19 pandemic will impact Com ighly uncertain. The Company has made initial assessment of recovera seet and is reasonably certain that these need not be impaired. However iven the uncertainties associated with its nature and duration. The impart ate of approval of these financial results and the Board will continue to pate: 29th June,2020	figures in respect of the full financial year a Various measures taken by the Governmer ivity and caused disruption to regular busine pany's results will depend on future develop billy of its assets like trade receivables, inv or the impact assessment of COVID-19 is a ot of COVID-19 may be different from that of bosely monitor the development.	nt to contain the ess operations of the ments, which are entories and other continuing process estimated as at the countr_COMMERCIALSHTD.		

.

Kalpesh Gosalia B.Com., F.C.A. Hitesh Diwan B.Com., F.C.A.

# salia & Associates

Diwan Gosalia & Associates Chartered Accountants

> 5, Omplaza, 1st Floor, V. L. Road, Kandivli (West), Mumbai - 400 067. Tel.: 2801 4932 / 2801 7292 E-mail : dgaca2@gmail.com

#### **INDEPENDENT AUDITOR'S REPORT**

#### TO THE BOARD OF DIRECTORS OF PUNIT COMMERCIALS LIMITED

#### Report on the audit of the Standalone Financial Results

#### Opinion

We have audited the accompanying standalone quarterly financial results of PUNIT COMMERCIALS LIMITED (the company) for the quarter ended 31<sup>st</sup> March, 2020 and the year to date results for the period from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020, 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 these standalone financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March 2020 as well as the year to date results for the period from 1<sup>st</sup> April 2019 to 31<sup>st</sup> March, 2020.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in



accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes 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 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

#### Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 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 these standalone financial results

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, 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 omissions, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 attention in our auditor's report to the related disclosures in the financial results 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 standalone financial results, including the disclosures, and whether the financial results 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.

For DIWAN GOSALIA AND ASSOCIATES CHARTERED ACCOUNTANTS ICAI Firm Registration Number: 111881W

**Hitesh Diwan** Partner Membership Number - 035079

Place: Mumbai Date: 2 9 JUN 2020



UDIN

## **PUNIT COMMERCIALS LIMITED** Diamond Manufacturers, Importers & Exporters

Date: 29<sup>th</sup> June, 2020

To, The Department of Corporate Services, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001

Scrip Code: 512099

Dear Sir / Madam,

### SUB: DECLARATION IN RESPECT OF UNMODIFIED OPINION ON AUDITED FINANCIAL STATEMENT FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH, 2020

In terms of SEBI Circular CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May 2016, we hereby declare and confirm that the Statutory Auditors of the Company M/s. Diwan Gosalia & Associates, Chartered Accountants, have issued an Unmodified Audit Report on Audited Annual Financial Results of the Company for the year ended 31<sup>st</sup> March, 2020.

Kindly disseminate the information on the official website of the Exchange for the information of all Members of the Exchange and Investors.

Thanking You,

Yours Faithfully, FOR PUNIT COMMERCIALS LTD

NIRAV N

MANAGING DIRECTOR



Registered Office : AW 2022, 'A' Tower, Bharat Diamond Bourse, Bandra Kurla Complex, Bandra (E), Mumbai-400 051. Tel.: +91 22 4210 6999 = Fax : +91 22 4002 1401 = QBC : 2362 9182

Web : www.punitcommercials.com = email: sakshime@punitcommercials.com / punitcommercials903@rediffmail.com CIN No. L51900MH1984PLC034880