



Mini Diamonds (India) Ltd.

0-7A, Floor-0, Nuseer House, Mama Parmanand Marg, Opera House, Girgaon Mumbai 400004
Tel: (91-22) 2675 6072/ 2675 6073 Fax: (91-22) 2675 6074 Website: www.minidiamonds.net
CIN: L36912MH1987PLC042515

To,
Corporate Relationship Department
The Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400001

Dear Sirs,

Scrip Code: 523373

Sub.: Un - audited Financial Results for the quarter ended 31st December, 2018.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, we would like to inform you that the Board of Directors at its Meeting, held on Thursday, 14th February, 2019 approved the Un-audited Financials Results of the Company.

Please find enclosed herewith following:

1. Un - audited Financial Results for the Quarter ended 31st December, 2018 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015;
2. Limited Review Report for the Quarter ended 31st December, 2018 given by Statutory Auditor of the Company;

Duly approved and adopted by the Board of Directors in its Board Meeting held on 14th February, 2019.

Kindly take the same on your record and oblige.

Thanking you.

Yours sincerely,

FOR MINI DIAMONDS (INDIA) LIMITED

For MINI DIAMONDS INDIA LTD.

Upendra Shah


DIRECTOR

Chairman and Managing Director

DIN: 00748451

Place: Mumbai



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31st DECEMBER 2018

₹ (in Lakhs, except EPS)

Sr No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2018 Reviewed	30.09.2018 Reviewed	31.12.2017 Reviewed	31.12.2018 Reviewed	31.12.2017 Reviewed	31.03.2018 Audited
1	Revenue from operations	2,164.43	1,965.13	3,258.78	9,753.36	7,387.44	12,227.19
2	Other income	1.80	1.96	-	5.72	6.07	7.82
3	TOTAL INCOME	2,166.23	1,967.09	3,258.78	9,759.08	7,393.51	12,235.01
4	Expenses :						
	Cost of materials consumed	530.48	590.33	2805.07	4123.30	6266.19	9720.28
	Purchase of stock-in-trade	1,334.79	1758.17	865.14	5225.43	1327.25	4948.09
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	204.64	-734.96	-480.16	-156.37	-851.67	-3361.47
	Employees benefit expense	5.49	7.52	9.95	20.26	30.72	32.44
	Finance costs	50.84	46.04	59.10	147.13	150.54	197.57
	Depreciation expense	3.74	5.49	5.34	13.21	16.23	15.79
	Other expenses	22.55	292.85	185.13	353.16	404.00	646.36
4	TOTAL EXPENSES	2152.33	1965.44	3249.57	9726.12	7343.26	12199.06
5	Profit / (Loss) before exception items and tax	13.90	1.65	9.21	32.96	50.25	35.95
6	Exceptional items	45.29	-	-	45.29	-	1.98
7	Profit / (Loss) before tax	(31.39)	1.65	9.21	(12.33)	50.25	33.97
8	Tax expense						
	a) Current tax	-	0.54	3.07	10.89	17.07	11.80
	b) Deferred tax	-	-	(0.11)	-	(0.11)	(8.16)
	Total tax expense	-	0.54	2.96	10.89	16.96	3.64
9	Profit / (Loss) after tax (7-8)	(31.39)	1.11	6.25	(23.22)	33.29	30.33
10	Other Comprehensive income/(loss)						
	(A) Items that will not be reclassified to statement of profit and loss	-	-	-	-	-	-
	(i) Re-measurement of defined benefit obligation - Income tax relating to above	-	-	-	-	-	-
11	Total comprehensive income for the period	(31.39)	1.11	6.25	(23.22)	33.29	30.33
12	Paid-up equity share capital (Face value of ₹ 10/- each)	345.00	345.00	345.00	345.00	345.00	345.00
13	Other equity						412.23
14	Earnings per share (face value of ₹ 0/- each) (*Not Annualised)						
	a) Basic and Diluted	(0.91)*	0.03*	0.18*	(0.67)*	0.96*	0.88

Notes :

- The company's main business segment is manufacturing of Gems & Jewellery. Hence, there are no separate reportable segments as per Ind AS 108 "Operating Segment".
- The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th Feb, 2018 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company.

For and on behalf of the Board

Mr. Upendra Shah
 DIN 00748451

Chairman & Managing Director

Place : Mumbai
 Dated : 14th February , 2018

MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS



501, Empress Nucleus,
Gaothan road, Opp. Little Flower School,
Andheri (East), Mumbai - 400069.
Mob : +91- 93211 60020
Tel. : +91 22 268 32311 / 2 / 3
E-mail : ms@mittal-associates.com


To
The Board of Directors
MINI DIAMONDS (I) LIMITED

We have reviewed the accompanying statement of Standalone unaudited financial results of MINI DIAMONDS (I) LIMITED ("the Company") for the quarter ended on 31st December 2018 ("The statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulation, 2015 as modified by circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. It has been prepared in accordance with the reorganization and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"). Prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400. "Engagement to review of Financial Statement" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to Inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly. We do not express an audit opinion

Based on our re view conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 read with rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No .. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed or that it contains any material misstatement.

For Mittal & Associates
Chartered Accountants
FRN-106456W


Mukesh Kumar Sharma
Partner
M. No. 134020



Place:- Mumbai
Date:- 11th February 2019