



**Annexure VI**

**Confirmation by the Statutory Auditors**

To,  
The Chief General Manager  
Listing Operation,  
BSE Limited,  
20<sup>th</sup> Floor, P. J. Towers,  
Dalal Street,  
Mumbai – 400001.

Dear Sir,

**Sub: Application for "In-principle approval" prior to issue and allotment of 60,00,000 Convertible Equity Warrants on preferential basis under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.**

We, Mittal & Associates, Practicing Chartered Accountants, have verified the relevant records and documents of **Mini Diamonds (INDIA) Limited** with respect to the proposed preferential issue by the company as per Chapter V of SEBI (ICDR) Regulations, 2018 and certify that:

- a) None of the proposed allottees has sold any equity shares of the company during the 90 trading days preceding the relevant date i.e. April 11, 2025 (As per Regulation 161 of the ICDR Regulations, 2018 Relevant date is April 13, 2025 but it falls on Weekend therefore a date preceding weekend i.e. April 11, 2025 is taken as relevant date). None of the proposed allottees are part of Promoter/ promoter group.
- b) The proposed allottees are not holding any securities in the Company and therefore the requirement of lock-in of pre preferential shareholding is not applicable.
- c) The pre-preferential shareholding of each of proposed allottee(s) has been locked in accordance with Regulation 167 (6) SEBI (ICDR) Regulations, 2018. Further, there is no sale/ pledge of pre-preferential holding from (Relevant Date) till (date of lock-in). The details of allottee-wise pre-preferential shareholding and lock-in thereon is as given hereunder: **Not applicable since None of the Proposed allottees are existing Shareholders of the company.**

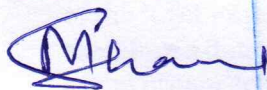


| Name of Proposed Allottee | DP ID * | Pre-preferential holding | Lock-in details |    | Pledged with | Pledge end date |
|---------------------------|---------|--------------------------|-----------------|----|--------------|-----------------|
|                           |         |                          | From            | To |              |                 |
| Not Applicable            |         |                          |                 |    | --           | --              |

(\*) client id/ folio no in case allottee hold the securities in physical form

- d) None of the proposed allottee belonging to promoter(s) or the promoter group is ineligible for allotment in terms of Regulations 159 of SEBI (ICDR) Regulations, 2018: Not Applicable.
- e) The proposed issue is being made in accordance with the requirements of Chapter V of SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018, Section 42 and 62 of the Companies Act 2013 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other requirements of Companies Act, 2013. Further, the company has complied with all legal and statutory formalities and no statutory authority has restrained the company from issuing these proposed securities.
- f) The proposed preferential issue is being made in compliance with the provisions of Memorandum of Association (MoA) and Article of Association (AoA) of the company. It is further confirmed that the AOA of the company does not provide any valuation method for determining the price of shares of the company.
- g) The total allotment to the allottee or allottees acting in concert in the present preferential issue or in the same financial year i.e. 2024-25 is not less than 5% of the post issue fully diluted share capital of the issuer. Pursuant to compliance with Regulation 166(A) of SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018 the company has obtained Valuation report from an Independent Registered Valuer and also consider the same for the determining the price.

**For Mittal & Associates**  
**Chartered Accountants**  
**FRN - 106456W**



**CA Mukesh Sharma**  
**Partner**

M. No. 134020

UDIN: 25134020BMKZWT3364



**Date: 19/04/2025**

**Place: Mumbai**