



# Mini Diamonds (India) Ltd.

7-A, Nusser House, Ground Floor, Opp. Pancharatna Bldg., Opera House, Mumbai - 400 004.  
Email - accounts@minidiamonds.net Phone : 2367 1222 CIN : L36912MH1987PLC042515.

Date: 06<sup>th</sup> February, 2020

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

**Scrip Code: 523373**

Dear Sir/Madam,

**Sub:Un-audited Financial Results for the Quarter ended December,2019**

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at its Meeting held on Thursday, 06<sup>th</sup> February, 2020, has approved the Unaudited Financial Results.

Please find enclosed herewith following:

1. Un -audited Financial Results for the Quarter ended 31<sup>st</sup> December 2019 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015;
2. Limited Review Report given by Statutory Auditor of the Company;

Kindly take the same on your record and oblige.

Yours faithfully,

For Mini Diamonds (India) Ltd



★ Upendra Shah

Managing Director

DIN: 00748451

Encl: a/a



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## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2019.

( ₹ Lakhs, except EPS)

Sr No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2019 Reviewed	30.09.2019 Reviewed	31.12.2018 Reviewed	31.12.2019 Reviewed	31.12.2018 Reviewed	31.03.2019 Audited
1	Revenue from operations	1,245.66	113.43	2,164.43	1,900.39	9,753.36	11,134.95
	Other income	-	-	1.80	-	-	-
	<b>TOTAL INCOME</b>	<b>1,245.66</b>	<b>113.43</b>	<b>2,166.23</b>	<b>1,900.39</b>	<b>9,753.36</b>	<b>11,134.95</b>
2	<b>Expenses :</b>						
	Raw materials consumed	-	-	530.48	0.00	4123.30	10758.54
	Purchase of stock-in-trade	694.51	50.00	1334.79	744.51	5225.43	-128.12
	Change in inventories of goods	473.74	-0.16	204.64	958.83	-156.37	0.00
	Employees benefit expense	3.35	3.52	5.49	10.39	20.26	26.94
	Depreciation expense	1.72	1.59	3.74	5.96	13.21	11.50
	Other expenses	46.62	49.89	22.55	141.55	353.16	443.43
2	<b>TOTAL EXPENSES</b>	<b>1219.94</b>	<b>104.84</b>	<b>2101.69</b>	<b>1861.23</b>	<b>9578.99</b>	<b>11112.29</b>
3	<b>Profit / (Loss) from operation before other income, finance cost and exceptional items (1-2)</b>	<b>25.72</b>	<b>8.59</b>	<b>64.54</b>	<b>39.15</b>	<b>174.37</b>	<b>22.66</b>
4	Other income	-	-	-	-	5.72	5.24
	Exception Items	-	-	(45.29)	-	(45.29)	-
5	<b>Profit / (Loss) from ordinary activities before finance cost and exceptional items (3-4)</b>	<b>25.72</b>	<b>8.59</b>	<b>19.25</b>	<b>39.15</b>	<b>134.80</b>	<b>27.90</b>
6	Finance costs	4.33	5.95	50.64	14.81	147.13	188.50
7	<b>Profit / (Loss) from ordinary activities before tax (5-6)</b>	<b>21.39</b>	<b>2.64</b>	<b>(31.39)</b>	<b>24.34</b>	<b>(12.33)</b>	<b>(160.60)</b>
8	Tax expense						
	a) Current tax	5.35	0.66	-	6.11	10.89	13.75
	b) Deferred tax	-	-	-	-	-	-58.31
	<b>Total tax expense</b>	<b>5.35</b>	<b>0.66</b>	<b>-</b>	<b>6.11</b>	<b>10.89</b>	<b>-44.56</b>
9	<b>Profit / (Loss) after tax (5 - 6)</b>	<b>16.04</b>	<b>1.98</b>	<b>(31.39)</b>	<b>18.24</b>	<b>(23.22)</b>	<b>(116.04)</b>
10	<b>Other Comprehensive income/(loss)</b>						
	(A) Items that will not be reclassified to statement of profit and loss	-	-	-	-	-	-
	(i) Re-measurement of defined benefit obligation - Income tax relating to above	-	-	-	-	-	-
10	<b>Total comprehensive income for the period</b>	<b>16.04</b>	<b>1.98</b>	<b>(31.39)</b>	<b>18.24</b>	<b>(23.22)</b>	<b>(116.04)</b>
11	Paid-up equity share capital (Face value of ₹ 10/- each)	345.00	345.00	345.00	345.00	345.00	345.00
12	Other equity						295.95
13	Earnings per share (face value of ₹ 10/- each)						
	a) Basic and Diluted	0.47	0.06	(0.91)	0.53	(0.67)	(3.36)

### 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 6th February, 2020 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company.





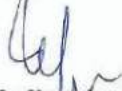
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3 Figures for the previous peiod are regrouped/reclassified wherever necessaty, to make them comparable.

Place : Mumbai  
Dated : 6TH FEBRUARY , 2020



  
Mr. Upendra Shah  
DIN 00748451  
Managing Director



**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 period ended on 31<sup>st</sup> December 2019 ("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) 2410. "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 result s 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 10 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  
UDIN- 20134020AAAAAV8521

Mukesh Kumar Sharma  
Partner  
M. No. 134020



Place:- Mumbai  
Date:- 6<sup>th</sup> February 2020