



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

14th August, 2019

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

Scrp Code: 523373

Dear Sir/Madam,

Sub: Un-audited Financial Results for the Quarter ended June,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 Wednesday, 14th August, 2019 has approved the Unaudited Financial Results.

Please find enclosed herewith following:

1. Un - audited Financial Results for the Quarter ended 30th June 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

For MINI DIAMONDS INDIA LTD.


DIRECTOR

Upendra Shah

Managing Director

DIN: 00748451

Encl: a/a



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2019

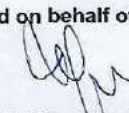
Sr No.	Particulars	Quarter ended			Year ended
		30.06.2019 Unaudited	31.03.2019 Unaudited	30.06.2018 Unaudited	31.03.2019 Audited
1	Revenue from operations	541.30	1,381.59	5,623.80	11,134.95
2	Other income		(0.48)	1.96	5.24
3	TOTAL INCOME	541.30	1,381.11	5,625.76	11,140.19
4	Expenses :				
	Raw materials consumed		1,409.81	3,002.49	10,758.54
	Purchase of stock-in-trade		28.25	2,132.47	(128.12)
	Change in inventories of goods	485.25		373.95	-
	Employees benefit expense	3.52	6.68	7.25	26.94
	Finance costs	4.54	41.37	50.45	188.50
	Depreciation expense	2.65	(1.71)	3.98	11.50
	Other expenses	45.04	90.27	37.76	443.43
4	TOTAL EXPENSES	541.00	1,574.67	5,608.35	11,300.79
5	Profit / (Loss) from ordinary activities before tax (3 - 4)	0.30	(193.56)	17.41	(160.60)
6	Tax expense				
	a) Current tax	0.10	7.46	5.75	13.75
	b) Deferred tax	-	(58.31)	-	(58.31)
	Total tax expense	0.10	(50.85)	5.75	-44.56
7	Profit / (Loss) after tax (5 - 6)	0.20	(142.71)	11.66	-116.04
8	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	-	-	-	-
9	Total comprehensive income for the period	0.20	(142.71)	11.66	(116.04)
10	Paid-up equity share capital (Face value of ₹ /- each)	345.00	345.00	345.00	345.00
11	Other equity				412.23
11	Earnings per share (face value of ₹ . each)				
	a) Basic and Diluted	0.01	(4.14)	0.34	(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 14th August, 2019 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company.
- The figures for the preceding quarter ended March 31, 2019, as reported in these financial results, are the balancing figure between audited figures in respect of the full financial year ended March 31, 2019 and published year to date unaudited figures upto the end of third quarter of that financial year.
- Figures for the previous period are regrouped/reclassified wherever necessary, to make them comparable.

For and on behalf of the Board

Place : Mumbai
Dated : 14th August , 2019


Mr. Upendra Shah
DIN 00748451
Chairman & Managing Director




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 30th June 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) 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 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 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
UDIN- 19134020AAAABH7073


Mukesh Kumar Sharma
Partner
M. No. 134020



Place:- Mumbai
Date:- 14th August 2019