



Mini Diamonds (India) Ltd.

DW-9020 Bharat Diamond Bourse, Bandra Kurla Complex, Bandra- East, Mumbai – 400051.
Email: accounts@minidiamonds.net Phone: 022 4964 1850, CIN: L36912MH1987PLC042515

Date: August 13, 2025

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400001

Scrip Code: 523373

Subject: Outcome of the Board of Directors' Meeting held today i.e., Wednesday, August 13, 2025 pursuant to Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 (read with Part A of Schedule III) and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e. on Wednesday, August 13, 2025, *inter-alia*, considered and approved the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2025.

In terms of the provisions of Regulation 33 of Listing Regulations, we are enclosing herewith copy of the Un-Audited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2025 along with the Limited Review Report received from the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 03:00 p.m. (IST) and concluded at 04:30 p.m. (IST).

We request you to kindly take the same on record.

Thanking You.

Yours faithfully,

For **Mini Diamonds (India) Limited**

Upendra Shah

Managing Director

DIN: 00748451

Encl. A/a

Statement of Un-Audited Financial Results (Standalone and Consolidated) for the Quarter Ended June 30, 2025.

(Rs. In Lakhs, except EPS)

Sr No.	Particulars	Standalone				Consolidated		
		Quarter Ended		Year Ended		Quarter Ended		Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025	30.06.2025	31.03.2025	31.03.2025
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Audited
1	Revenue from operations	10,045.90	9,679.08	8,912.99	40,557.47	10,057.79	9,683.19	40,566.68
	Other income	0.03	24.55	-	35.38	0.03	24.55	35.38
	TOTAL INCOME	10,045.93	9,703.63	8,912.99	40,592.85	10,057.82	9,707.74	40,602.06
2	Expenses :							
	Raw materials consumed	1,123.44	612.30	1,745.06	5,236.77	1,123.44	612.30	5,236.77
	Purchase of stock-in-trade	8,264.76	5,303.10	7,346.30	35,176.19	8,366.45	5,302.93	35,259.94
	Change in inventories of goods	95.18	3,428.83	(559.14)	(1,540.49)	(0.14)	3,430.80	(1,619.02)
	Employees benefit expense	20.88	11.14	15.67	69.56	24.68	13.66	72.86
	Finance costs	0.19	2.10	1.80	9.40	0.19	2.10	9.40
	Depreciation expense	9.57	2.57	11.26	41.18	10.57	3.40	42.32
	Other expenses	286.35	408.31	168.41	1,051.20	290.51	412.91	1,064.65
	TOTAL EXPENSES	9,800.37	9,768.35	8,729.36	40,043.81	9,815.70	9,778.10	40,066.92
3	Profit / (Loss) from operation before exceptional items (1-2)	245.56	(64.72)	183.63	549.04	242.12	(70.36)	535.14
4	Exception Items	-	-	-	-	-	-	-
5	Total Profit Before Tax	245.56	(64.72)	183.63	549.04	242.12	(70.36)	535.14
6	Tax expense							
	a) Current tax	63.13	178.65	-	178.65	63.13	178.65	178.65
	b) Deferred tax	0.68	(36.87)	-	(36.87)	0.68	(36.93)	(36.93)
	c) Previous Year Tax	-	63.50	-	63.50	-	63.50	63.50
	Total tax expense	63.81	205.28	-	205.28	63.81	205.22	205.22
7	Net Profit / (Loss) after tax (5 - 6)	181.74	(270.00)	183.63	343.76	178.31	(275.58)	329.92
8	Other Comprehensive Income/(loss)							
	(A) Items that will not be reclassified to statement of profit and loss	-	-	-	-	-	-	-
	(B) Re-measurement of defined benefit obligation	-	-	-	-	-	-	-
	- Income tax relating to above	-	-	-	-	-	-	-
9	Total comprehensive Income for the period	181.74	(270.00)	183.63	343.76	178.31	(275.58)	329.92
10	Paid-up equity share capital (Face value of Rs.10/- each)	2,356.91	2,356.91	356.91	2,356.91	2,356.91	2,356.91	2,356.91
11	Other equity	-	-	-	-	-	-	-
12	Earnings per share (face value of Rs. 10/- each)							
	a) Basic and Diluted	0.77	(1.15)	5.14	1.46	0.76	(1.17)	1.40

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 financial results (standalone and consolidated) have been prepared in accordance with the Companies (Indian Accounting Standards), Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of Companies Act, 2013, read with rules issued thereunder.
- The above results for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on August 13, 2025. The Statutory Auditors have carried out limited review of the results for the quarter ended June 30, 2025.
- The Company has incorporated two subsidiary companies i.e. Namra Jewels Private Limited on July 22, 2024 and Pyramid Gold Assaying & Hallmarking Centre Private Limited on August 06, 2024 in India by way of subscription of equity shares and subsequently Namra Jewels Private Limited has commenced business operations after September 30, 2024 and Pyramid Gold Assaying & Hallmarking Centre Private Limited is awaiting some registrations and licenses to commence the business however the company has incurred some expenses, therefore the unaudited financial results for the quarter ended June 30, 2025, have been consolidated accordingly.
- The Company has, in its Board Meeting held on April 15, 2025, intimated the Stock Exchange regarding increase in Authorized Share Capital of the Company from Rs. 24,00,00,000/- (Rupees Twenty-four Crore) consisting of 2,40,00,000 (Two Crore Forty Lakh) Equity Shares of Rs.10/- (Rupee Ten) each to Rs. 30,00,00,000/- (Rupees Thirty Crore) consisting of 3,00,00,000 (Three Crore) Equity Shares of Rs.10/- (Rupee Ten) each and consequent amendment to clause V of the Memorandum of Association of the Company. Further intimation was provided regarding issuance and allotment of upto 60,00,000 (Sixty Lakh) Convertible Equity Warrants to Proposed allottees on preferential basis at price of Rs. 153/- per warrant. An Extraordinary General Meeting of the Company was held on May 15, 2025 through Video Conferencing to seek approval from the shareholders on the said matters. The in-principle approval from BSE is awaited for the said issuance and allotment of Convertible Equity Warrants.
- Figures for the previous period are regrouped/reclassified wherever necessary, to make them comparable.
- The consolidation of Financial Results started from the quarter ended December 31, 2024, there are no previous year/quarter figures, hence not reported.
- The figures for the quarter ended March 31, 2025, as reported in these Standalone and Consolidated financial results, are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of that financial year which were subjected to review by the statutory auditors.

Dated : 13-08-2025
Place : Mumbai

Mr. Upendra Shah
DIN 00748451
Chairman & Managing Director



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
Board of Directors of
MINI DIAMONDS (INDIA) LIMITED

We have reviewed the accompanying statement of unaudited financial results of MINI DIAMONDS (INDIA) LIMITED for the quarter ended 30th June, 2025 and year to date results for the period from 1st April, 2025 to 30th June, 2025 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rule, 2015, as amended 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, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 statement is 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 review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Indian accounting Standards "Ind AS" prescribed under s.133 of the Companies Act, 2013 read with relevant 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MITAL & ASSOCIATES
Chartered Accountants
Firm Reg.No.106456W


CA Mukesh Sharma

PARTNER

M.No.134020

UDIN:

25134020BMKZXW3600

Date: 13th August, 2025



Place: Mumbai



Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

Board of Directors of
MINI DIAMONDS (INDIA) LIMITED

We have reviewed the accompanying statement of unaudited consolidated financial results of MINI DIAMONDS (INDIA) LIMITED (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 30th June, 2025 and year to date results for the period from 1st April, 2025 to 30th June, 2025 („the Statement“) attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rule, 2015, as amended 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, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 statement is 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the Parent and its subsidiary- M/s Namra Jewels Private Limited and M/s Pyramid Gold Assaying and Hallmarking Centre Private Limited.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards i.e. Indian accounting Standards („Ind AS“) prescribed under s.133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 and SEBI Circular dated 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter:

The consolidated unaudited financial results include the interim financial results and other financial information, in respect of its subsidiary (M/s Namra Jewels Private Limited and M/s Pyramid Gold Assaying and Hallmarking Centre Private Limited), whose interim financial result/information reflects total revenue of Rs. 11.89 Lacs & NIL for the quarter ended 30th June 2025 and net Profit/(loss) after tax of Rs. (2.11) Lacs & (0.89) Lacs respectively for the quarter ended 30th June 2025 respectively. These interim financial results and other financial information have been provided to us by the management and which have been reviewed by their respective Independent Auditors, as required under the Listing Regulations

For MITAL & ASSOCIATES
Chartered Accountants
Firm Reg.No.106456W



CA Mukesh Sharma
Partner

M.No.134020

UDIN: 25134020BMKZX9622

Date: 13.08.2025

Place: Mumbai

