



Mini Diamonds (India) Ltd.

Unit No.:1 Hitex Industries, S.V. Road, B.H.D Dahisar Petrol Pump, Dahisar (East) Mumbai - 400068.
Email: accounts@minidiamonds.net Phone: 022 4964 1850, CIN: L36912MH1987PLC042515

Date: 14th November, 2021

To,
Corporate Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400001

Scrip Code: 523373

Dear Sir/Madam,

Sub: Compliance under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Half year ended 30th September, 2021:

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, We would like to inform you that the Board of Directors at its Meeting, held on Sunday, 14th November, 2021 have approved Un-Audited Financial Results along with Limited Review Report for the quarter and half year ended 30th September, 2021 and took on the record the Limited Review Report issued by Statutory Auditors in this regard.

Please find enclosed herewith the following:

1. Un-Audited Financial Results along with Limited Review Report for the Quarter and Half year ended 30th September, 2021;
2. Limited Review Report given by the Statutory Auditor of the Company.

Kindly take the same on your record and oblige.

Thanking You,

Yours faithfully,

For Mini Diamonds (India) Ltd

UPENDRA
NAROTTAM
AS SHAH

Digitally signed by UPENDRA NAROTTAM AS SHAH
DN: c=IN, o=Personal, cn=UPENDRA NAROTTAM AS
SHAH,
serialNumber=cA51a7ab7b066439d7d4b0e0155664
87f02bdc5a7b066439d7d4b0e0155664,
postalCode=400006,
st=KA, cn=UPENDRA AS SHAH, o=Mini Diamonds
India, email=accounts@minidiamonds.net, c=IN
Date: 2021.11.14 15:59:40 +05'30'

Upendra Shah
Managing Director
DIN: 00748451
Place: Mumbai

Encl: a/a



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2021 Reviewed	30.06.2021 Reviewed	30.09.2020 Reviewed	30.09.2021 Reviewed	30.09.2020 Reviewed	31.03.2021 Audited
1	Revenue from operations	1,748.16	1,498.69	35.57	3,246.85	51.56	2,060.85
	Other income	-	-	-	-	-	0.02
	TOTAL INCOME	1,748.16	1,498.69	35.57	3,246.85	51.56	2,060.87
2	Expenses :						
	Raw materials consumed	-	-	-	-	-	76.38
	Purchase of stock-in-trade	1712.95	1343.89	89.51	3056.84	89.51	2543.12
	Change in inventories of goods	-6.77	131.39	-84.89	124.62	-84.89	-753.41
	Employees benefit expense	8.20	8.32	2.54	16.52	6.70	29.18
	Depreciation expense	0.69	1.41	1.24	2.10	3.02	5.56
	Other expenses	7.15	5.85	29.76	13.00	47.19	144.78
2	TOTAL EXPENSES	1,722.22	1,490.86	38.16	3,213.08	61.53	2,045.62
3	Profit / (Loss) from operation before other income, finance cost and exceptional items (1-2)	25.94	7.83	(2.59)	33.77	(9.97)	15.25
4	Other income	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance cost and exceptional items (3-4)	25.94	7.83	(2.59)	33.77	(9.97)	15.25
6	Finance costs	-	0.03	0.65	0.03	1.22	0.68
7	Profit / (Loss) from ordinary activities before tax (5-6)	25.94	7.80	(3.24)	33.74	(11.19)	14.57
8	Tax expense						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	0.36
	Total tax expense	-	-	-	-	-	0.36
9	Profit / (Loss) after tax (5 - 6)	25.94	7.80	(3.24)	33.74	(11.19)	14.21
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	-	-	-	-	-	-
10	Total comprehensive income for the period	25.94	7.80	(3.24)	33.74	(11.19)	14.21
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						412.23
13	Earnings per share (face value of ₹ 10/- each)						
	a) Basic and Diluted	0.75	0.23	(0.09)	0.98	(0.32)	0.41

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 November, 2021 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company.
- Figures for the previous period are regrouped/reclassified wherever necessary, to make them comparable.

Place : Mumbai
Dated : 14th November , 2021

UPENDRA
NAROTTAM
DAS SHAH

Mr. Upendra Shah
DIN 00748451
Chairman & Managing Director



Mini Diamonds (India) Ltd.

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UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPT 2021

₹ in Lakhs)			
UNAUDITED STATEMENT OF ASSETS & LIABILITIES			
	Particulars	As at 30-Sep-21 Unaudited	As at 31-Mar-21 Audited
ASSETS			
Non-Current Assets			
a)	Property, plant and equipment	26.52	27.33
b)	Capital Work-in-progress	-	-
c)	Financial assets	-	-
i)	Investments	-	-
ii)	Loans	3.55	3.70
iii)	Other financial assets	-	-
d)	Deferred tax assets (Net)	-	-
d)	Other non-current assets	-	-
	Total non-current assets	30.07	31.03
Current Assets			
a)	Inventories	628.79	753.41
b)	Financial assets	-	-
i)	Trade Receivables	4,695.43	4,045.50
ii)	Cash and cash equivalents	15.50	7.22
iii)	Loans	395.81	396.11
c)	Other current assets	3.32	3.17
	Total current assets	5,738.85	5,205.41
	Total Assets	5,768.92	5,236.44
EQUITY AND LIABILITIES			
Equity			
(a)	Equity Share Capital	345.00	345.00
(b)	Other equity	259.78	226.05
	Total equity	604.78	571.05
Liabilities			
Non-current liabilities			
a)	Financial liabilities	-	-
i)	Borrowings	-	-
b)	Provisions	-	-
c)	Deferred tax liabilities (Net)	-	-
	Total non-current liabilities	-	-
Current liabilities			
a)	Financial liabilities	-	-
i)	Borrowings	441.93	585.53
ii)	Trade and other payables	4,539.28	3,891.06
iii)	Other financial liabilities	-	-
	Outstanding Dues to Micro and Small Enterprises	-	-
	Outstanding dues of creditors other than Micro and Small Enterprise	-	-
b)	Other Current Liabilities	182.93	188.80
c)	Provisions	-	-
d)	Current tax liabilities (Net)	-	-
	Total current liabilities	5,164.14	4,665.39
	Total liabilities	5,164.14	4,665.39
	Total equity and liabilities	5,768.92	5,236.44

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 November 2021 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company.

Place : Mumbai

Dated : 14th November, 2021

For and on behalf of the Board
**UPENDRA
NAROTTAM
AS SHAH**

Digitally signed by UPENDRA NAROTTAM AS SHAH
DN: cn=UPENDRA NAROTTAM AS SHAH, o=Mini Diamonds (India) Ltd., email=accounts@minidiamonds.net, c=IN, postalCode=400068, serialNumber=1.2.840.113548.4.1.1, date=2021.11.14 12:45:25 +05'30'

Upendra Shah
DIN 00748451

Chairman & Managing Director



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 period ended on 30th September 2021 ("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 review 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
UDIN- 21134020AAAADU7697

Mukesh Kumar Sharma
Partner
M. No. 134020

**Mukesh
Kumar
Sharma**

Digitally signed by Mukesh Kumar
Sharma
DN: c=IN, o=Personal,
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serialNumber=83fc7a707c7b567449
762edd1e142277f5b2f08c57297b0
251baup4961ab06, cn=Mukesh
Kumar Sharma
Date: 2021.11.14 12:34:15 +05'30'

Place: Mumbai
Date: 14th Nov 2021