



# DIAMANT INFRASTRUCTURE LIMITED

GOTMARE COMPLEX, BLOCK-B, 1ST FLOOR, NORTH BAZAR ROAD,  
DHARMPETH EXT., NAGPUR-440010. CIN NO. : L26994MH2003PLC143264  
Tel.: +91 712 6610222, 6641261 E-mail : [diamant123@gmail.com](mailto:diamant123@gmail.com), Website : [www.diamantinfra.com](http://www.diamantinfra.com)

To,  
Manager Listing  
Compliance Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400 001

Date : 30.05.2019

Dear Sir/ Madam

**Ref : Scrip Code : 508860**

**Ref : Our letter dated May 22, 2019**

**Sub: Audited Financial Results for Financial Year Ended March 31, 2019.**

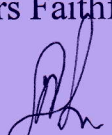
**Dear Sir**

In continuation to our letter cited herein above, we are enclosing herewith (Pursuant to Regulation 33(2) & 33(3) of SEBI ( Listing Obligation & Disclosure Requirements ) Regulations 2015, a copy of the Audit Financial Results of the Company along with the copy of Audit Report as at the end of Financial Year ended March 31, 2019 taken on record by the Board of Directors at its meeting held on May 30, 2019.

This is for your information and records

**Thanking You**

Yours Faithfully

  
Mr. Naresh Saboo  
Managing Director

Diamant Infrastructure Limited





Auditor's Report On yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,  
The Board of Directors,  
Diamant Infrastructure Ltd.

We have audited the yearly financial results of Diamant Infrastructure Ltd. for the year ended 31st March, 2019 and the year to date results for the period 01st April, 2018 to 31st March, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in IND-AS, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and





(ii) give a true and fair view of the net profit and other financial information for the year ended 31st March, 2019 as well as the year to date results for the period from 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019 except to the points given below:

(iii) The statement includes the standalone results for the quarter ended March 31, 2019 being the balancing figure between audited figures in respect of full financial year and the published year to date figures up to the end of third quarter of the current financial year which are subject to limited review by us.

### Qualified Opinion

There is a no major business transaction in the company and there is no employee employed for the operation of the same, based on this information and in our opinion this might affect the going concern assumption of the company in the near future. But on the basis of written representation received from the Management we have been informed that this is temporary in nature and in the near future they will carry on the business effectively.

During the current Financial Year we were unable to obtain confirmation with respect to some of the debtors of the company due to alleged disputes. Further, we are unable to obtain bank confirmations with respect to certain current accounts and fixed deposits.

For and on behalf of,  
Vidhani Vaswani & Co.  
Chartered Accountants  
(FRN: 125493W)



CA Rakesh M Vaswani  
Partner  
Membership No:116974



Place Nagpur  
Date: 29<sup>TH</sup> May, 2019



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## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND THE YEAR ENDED 31st MARCH, 2019

(Rs. In lacs)

	Particulars	Quarter Ended			Year Ended	
		31.03.2019 (Audited)	31.12.2018 (Un-Audited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
I	Revenue From Operations	40.11	-	-	40.11	1,066.76
II	Other Income	0.00	-	5.73	0.00	6.91
III	<b>TOTAL INCOME(I+II)</b>	<b>40.11</b>	<b>-</b>	<b>5.73</b>	<b>40.11</b>	<b>1,073.68</b>
IV	<b>EXPENSES</b>					
	Cost of material consumed	-	-	-	-	-
	Purchases of Stock In Trade	40.05	-	5.33	40.05	1,065.63
	Changes in Inventory	-	-	-	-	-
	Employee Benefit Expenses	0.00	-	0.01	0.01	0.06
	Finance Costs	13.14	13.71	45.03	59.62	134.56
	Depreciation and Amortisation Expenses	2.89	3.10	4.05	13.48	17.41
	Other Expenses	7.34	2.50	3.47	12.26	16.72
	<b>TOTAL EXPENSES(IV)</b>	<b>63.44</b>	<b>19.31</b>	<b>52.89</b>	<b>125.43</b>	<b>1,234.38</b>
V	<b>PROFIT/(LOSS) before Exceptional items and Tax (III-IV)</b>	<b>(23.33)</b>	<b>(19.31)</b>	<b>(47.16)</b>	<b>(85.32)</b>	<b>(160.70)</b>
VI	Exceptional Items	-	3.83	0.79	(16.90)	(11.25)
VII	<b>PROFIT/(LOSS) before Tax (V - VI)</b>	<b>(23.33)</b>	<b>(23.14)</b>	<b>(47.95)</b>	<b>(102.22)</b>	<b>(171.96)</b>
VIII	Tax Expense					
	i)Current Tax	-	-	-	-	-
	ii)Deferred Tax	-	-	-	6.20	(33.41)
IX	<b>PROFIT/(LOSS) for the period from Continuing Operations (VII- VIII)</b>	<b>(23.33)</b>	<b>(23.14)</b>	<b>(47.95)</b>	<b>(108.42)</b>	<b>(205.37)</b>
X	<b>PROFIT/(LOSS) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	Expenses on Discontinued Operations	-	-	-	-	-
XII	<b>PROFIT/(LOSS) from Discontinued Operations(after tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>PROFIT/(LOSS) for the Period</b>	<b>(23.33)</b>	<b>(23.14)</b>	<b>(47.95)</b>	<b>(108.42)</b>	<b>(205.37)</b>
XIV	<b>OTHER COMPREHENSIVE INCOME</b>					
	A.(i) Items that will not be reclassified to Profit & loss	-	-	-	-	-
	(ii) Income tax related to items that will not be reclassified to Profit & loss	-	-	-	-	-
	B.(i)Items that will be reclassified to Profit & loss	-	-	-	-	-
	(ii) Income tax related to items that will be reclassified to Profit & loss	-	-	-	-	-
XV	<b>Earnings per Equity Share(For Discontinued operations)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	(i) Basic	-	-	-	-	-
	(ii) Diluted	-	-	-	-	-
XVIII	<b>Earnings per Equity Share(For Continuing &amp; Discontinued operations)</b>	<b>(0.07)</b>	<b>(0.07)</b>	<b>(0.14)</b>	<b>(0.31)</b>	<b>(0.58)</b>
	(i) Basic	(0.07)	(0.07)	(0.14)	(0.31)	(0.58)
	(ii) Diluted	(0.07)	(0.07)	(0.14)	(0.31)	(0.58)







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## STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Sr. No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31.03.2019 (Audited)	31.12.2018 (Un-Audited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
1	Segment Revenue					
	a) Infrastructure	-	-	-	-	-
	b) Trading In Goods	40.11	-	-	40.11	1,073.68
	Total	40.11	-	-	40.11	1,073.68
	c) Other unallocable revenue	-	-	-	-	-
	Net Sales/Income from Operations	40.11	-	-	40.11	1,073.68
2	Segment Results					
	Profit(Loss) before tax and interest					
	a) Infrastructure	(10.19)	(5.60)	(2.26)	(26.84)	(27.28)
	b) Trading In Goods	-	-	0.14	1.14	1.14
	Total	(10.19)	(5.60)	(2.12)	(25.70)	(26.14)
	Financial Charges	13.14	13.71	45.03	59.62	134.56
	Total profit before tax	(23.34)	(19.31)	(47.14)	(85.32)	(160.70)
	Less: Tax Expenses	-	-	-	6.20	33.41
	Less: Extraordinary Items	-	(3.83)	(0.79)	(16.90)	(11.25)
	Profit after tax	(23.34)	(23.14)	(47.95)	(108.42)	(205.35)
3	Capital Employed					
	(Segment Assets-Segment Liabilities)					
	a) Infrastructure	970.57	994.83	1,063.72	970.57	1,063.72
	b) Trading In Goods	676.76	675.82	685.82	676.76	685.82
	c) Unallocated	44.16	50.36	50.36	44.16	50.36
	Total	1,691.48	1,721.01	1,799.90	1,691.48	1,799.90

### Notes:

- The above results have been reviewed by the Audit Committee, have been approved by the Board of Directors at their respective meeting held on Thursday, 30th May, 2019.
- The Figure of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures
- Tax expenses comprise of Current Tax & Deferred Tax liabilities/assets.
- The figures for the previous period have been re-grouped and/or rearranged whenever considered necessary.

For Diamant Infrastructure Ltd.

Nareesh Saboo  
Managing Director  
DIN No. 00297916



Place : Nagpur  
Date : 30th May, 2019



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## STANDALONE STATEMENT OF ASSETS AND LIABILITIES

Sr. No.	Particulars	(Rs. In Lacs)	
		As at 31/03/2019 Audited	As at 31/03/2018 Audited
	<b>ASSETS</b>		
(1)	<b>NON CURRENT ASSETS</b>		
	(a) Property Plant & Equipment	123.67	162.10
	(b) Capital Work-in-Progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible Assets	0.35	0.40
	(f) Intangible Assets Under Development		
	(g) Biological Assets Other than Bearer Plants		
	(h) Financial Assets		
	(i) Investments	320.59	320.59
	(ii) Trade Receivables		
	(iii) Loans		
	(i) Deferred Tax Assets (net)	52.41	58.62
	(j) Other Non-Current Assets		
(2)	<b>CURRENT ASSETS</b>		
	(a) Inventories	404.90	404.90
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade Receivables	1,482.31	1,571.28
	(iii) Cash & Cash Equivalents	0.59	9.29
	(iv) Bank Balances other than (iii) above		
	(v) Loans		
	(c) Current Tax Assets(net)		
	(d) Other Current Assets	783.78	801.47
	<b>TOTAL ASSETS</b>	<b>3,168.58</b>	<b>3,328.64</b>
	<b>EQUITY &amp; LIABILITIES</b>		
	<b>EQUITY</b>		
	(a) Equity Share Capital	704.08	704.08
	(b) Other Equity	987.40	1,095.82
	<b>LIABILITIES</b>		
(1)	<b>NON CURRENT LIABILITIES</b>		
	(a) Financial Liabilities		
	(i) Borrowings	278.45	372.58
	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (net)	-	-
	(d) Other Non-Current Liabilities	-	-
(2)	<b>CURRENT LIABILITIES</b>		
	(a) Financial Liabilities		
	(i) Borrowings	886.93	879.26
	(ii) Trade Payables	250.09	206.64
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	61.63	70.25
	(c) Provisions	-	-
	(d) Current Tax Liabilities (net)	-	-
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>3,168.58</b>	<b>3,328.64</b>

For Diamant Infrastructure Ltd.

Narender Saboo  
Managing Director  
DIN No. 00297916

Place : Nagpur  
Date : 30th May, 2019

