

# Alka Diamond Industries Limited

To,

04.05.2018

**The Manager**

**Listing Dept./Market Operation Dept.**

BSE Limited.

14<sup>th</sup> floor, Phiroz Jeejeebhoy Towers,

Dalal Street, Mumbai – 400 023

**Ref : Discrepancy in the Financial Result under Regulation 33 of SEBI (LODR)**

**Regulation, 2015 for the Quarter and year ended on 31/03/2018**

**Alka Diamond Industries Limited (Scrip Code-531581, Scrip ID- ALKADIA)**

**Sub : Revised Audited Financial Result for the Quarter and year ended on 31/03/2018**

Dear Sir/Madam,

With reference to above, Please find the enclosed revised Audited Financial Results for the Quarter and Year ended 31<sup>st</sup> March.,2018.

We would also like to inform you that as per exchange circular, all listed entities with BSE, would be require to make their fillings in respect of Financial Results (Regulation 33 and Regulation 52) in XBRL mode within 24 hours of submissions of Results in PDF mode, we have duly complied such compliance and filled the Financial Results in the XBRL mode within the specified time limit as mentioned in the Circular.

Please take on record the same.

Thanking you,

Yours truly,

**For Alka Diamond Industries Limited**

  
Gopal M. Verma



**Managing Director**

**DIN: 01687709**

**Encl: a/a.**

CIN : L36911M1989PLC053685

Regd. Office : 626, Panchratna, M P Road, Opera House, Mumbai – 400 004

Tel.: +91 22 4004 8189. Web Site: [alkadiamond.com](http://alkadiamond.com). E-Mail: [alkadiamond@rediffmail.com](mailto:alkadiamond@rediffmail.com)



**D LODHA & ASSOCIATES**  
Chartered Accountants

**Office :**

8-B-7, Gr. Floor, Room No. 4,  
Near Shah Auto Gopal Nagar,  
Kalyan Road, Bhiwandi - 421302. Thane

☎ : 02522-227960/227963

☎ : 09890319976.

E-mail : cadineshlodha@yahoo.com

Independent Auditor's Report On Quarterly 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  
**Board of Directors of  
Alka Diamond Industries Limited**

We have audited the quarterly Standalone financial results of **Alka Diamond Industries Limited** for the quarter ended 31<sup>st</sup> March., 2018 and the year to date results for the period 01.04.2017 to 31.03.2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July.,2016.

This Statement of Standalone quarterly financial results which is the responsibility of the company's management and approved by the Board of Directors, has been complies from the related Standalone Financial Statements which has been prepared in accordance with the Indian Accounting Standard prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder (Ind. AS) and other accounting principles general accepted in India. Our responsibility is to express an opinion on the statement based on our Audit of such Standalone Financial Statement.

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 use d 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 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July.,2016; and
- (ii) give a true and fair view of the net profit/loss and other financial information for the quarter ended 31<sup>st</sup> March 2018 as well as the year to date results for the period from 01.04.2017. to 31.03.2018 in conformity with the Accounting principles generally accepted in India including Ind AS specified under section 133 of the Act

Our conclusion is not modified in respect of this matter.

**FOR D. LODHA & ASSOCIATES**

Chartered Accountants

Firm's Reg. No. 135606W

  
**Dinesh Lodha  
(Proprietor)  
M. No. 401118**



Place : Mumbai

Date : 23.04.2018

## ALKA DIAMOND INDUSTRIES LIMITED

CIN : L36911M1989PLC053685

Reg. Off. 626, Panchratna, M. P. Road, Opera House, Mumbai - 400 004

## STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018

Sl. NO.	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	<b>Income from Operations</b>					
	a. Revenue from Operation	-	-	49.76	-	240.57
	b. Other Income	-	-	-	-	-
	<b>Total Income</b>	-	-	49.76	-	240.57
2	<b>Expenses</b>					
	a. Cost of Material Consumed	-	-	49.56	-	233.32
	b. Purchase of Stock -in-Trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	-	-	-	-	-
	d. Employee benefits expense	0.45	0.45	0.36	1.80	1.44
	e. Finance Cost	-	-	-	-	-
	f. Depreciation and Amortisation expense	-	-	-	-	-
	g. Other Expenses	0.60	0.12	2.30	4.74	5.64
	<b>Total Expenses</b>	1.05	0.57	52.22	6.54	240.40
3	<b>Profit / (Loss) before Tax (1-2)</b>	<b>(1.05)</b>	<b>(0.57)</b>	<b>(2.46)</b>	<b>(6.54)</b>	<b>0.17</b>
4	Tax Expenses - current and deferred	-	-	-	-	0.04
5	<b>Net Profit / (Loss) for the period/year</b>	<b>(1.05)</b>	<b>(0.57)</b>	<b>(2.46)</b>	<b>(6.54)</b>	<b>0.13</b>
6	<b>Other Comprehensive Income</b>					
	i. Items that will not be reclassified to profit & loss	-	-	-	-	-
	ii. Income tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-
	<b>Total Comprehensive Income</b>	-	-	-	-	-
7	<b>Total Comprehensive Income for the period/Year</b>	<b>(1.05)</b>	<b>(0.57)</b>	<b>(2.46)</b>	<b>(6.54)</b>	<b>0.13</b>
8	<b>Paid-up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>467.56</b>	<b>467.56</b>	<b>467.56</b>	<b>467.56</b>	<b>467.56</b>
9	<b>Earning Per Share not annualised)</b>					
	(a) Basic	(0.02)	(0.01)	(0.05)	(0.14)	0.00
	(b) Diluted	(0.02)	(0.01)	(0.05)	(0.14)	0.00

## Notes:

- The aforesaid audited Standalone Financial results were reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on April 23, 2018.
- The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015(Ind-As) Prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting Practices and policies to the extent applicable
- Considering the Nature of Business activities and related risks and returns , the Company has determined that it operates a single primary business segment
- The figure of the previous period have been reclassified /regrouped , whenever necessary, to correspond with those of the current period.
- In terms of SEBI Circular CIR/CFD/CMD/56/2016 dated 27.05.2016, the Company hereby may declares that the Auditors have issued Audit Report , Standalone Financial Results with Unmodified opinion for the Year ended on 31st March 2018



- 6 A reconciliation between the profits as reported earlier (Previous GAAP) and the Ind AS recast profits for the corresponding quarter ended March 31, 2017 and year ended March 31, 2017 is given below

Description	For Quarter Ended on 31.03.2017	For Year ended on 31.03.2017
	(Audited)	(Audited)
Net Profit as per previous GAAP	(2.46)	0.13
Net Profit as per IndAS	(2.46)	0.13

- 7 A reconciliation of Equity as at 31st March 2018 reported as per previous GAAP with with Equity restarted under IND AS is summarised

Description	31.03.2017
	Standalone
Other Equity (Reserves) as per previous GAAP	400.69
Adjustment	0.00
Other Equity(Reserves) as per Ind. AS	400.69

For Alka Diamond Industries Limited



Gopal M. Verma  
Managing Director  
DIN: 01687709



**ALKA DIAMOND INDUSTRIES LIMITED**

CIN : L36911M1989PLC053685

Reg. Off. 626, Panchratna, M. P. Road, Opera House, Mumbai - 400 004

**STATEMENT OF ASSETS & LIABILITIES AS ON 31ST MARCH 2018**

PARTICULARS	AS ON MARCH 31, 2018 (Audited)	AS ON MARCH 31, 2017 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
a). Fixed assets	74	74
b). Non-current Investments :	4,211,392	4,211,392
c). Deferred tax assets(net)	-	-
d). Long-term loans & advances	-	-
e). Other non-current assets	-	-
<b>Total Non-current Assets</b>	4,211,466	4,211,466
<b>Current Assets</b>		
a). Current Investment	-	-
b). Inventories	-	-
c). Trade Receivables	88,364,236	88,689,236
d). Cash & Cash Equivalents	1,506,881	1,696,303
e). Short-term Loans & Advances	25,314,853	25,314,853
f). Other current assets	-	-
<b>Total Current Assets</b>	115,185,970	115,700,393
<b>TOTAL - ASSETS</b>	119,397,436	119,911,859
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	46,765,500	46,765,500
Reserve & Surplus	39,415,094	40,068,621
		-
<b>Sub - Total - Equity</b>	86,180,594	86,834,121
<b>Non-Current Liabilities</b>		
a). Long-term borrowings	20,000,000	20,000,000
b). Differed Tax Liabilities(Net)	-	-
c). Other long term Liabilities	-	-
d). Long-term Provisions	-	-
<b>Total Non-current Liabilities</b>	20,000,000	20,000,000
<b>Current Liabilities</b>		
a). Short -term borrowings	-	-
b). Trade Payables	11,833,492	11,833,492
c). Other current Liabilities	247,604	120,000
d). Differed Tax Liabilities	-	-
e). Short-term provisions	1,135,746	1,124,246
<b>Sub - Total - Current Liabilities</b>	13,216,842	13,077,738
<b>TOTAL - EQUITIES AND LIABILITIES</b>	119,397,436	119,911,859



# Alka Diamond Industries Limited

23<sup>rd</sup> April.,2018

To,

**The Manager**

**Listing Dept./Market Operation Dept.**

BSE Limited.

14<sup>th</sup> floor, Phiroz Jeejeebhoy Towers,

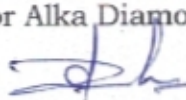
Dalal Street, Mumbai – 400 023

**Sub : Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015- Declaration for Audit Report with un-modified opinion for the Financial Year ended on 31<sup>st</sup> March, 2018**

**Ref : Alka Diamond Industries Limited (Scrip Code-531581, Scrip ID- ALKADIA)**

We hereby declare and confirm that, in terms of SEBI Circular IR/CFD/CMDi56/2016 dated May 27,2016, the Statutory Auditors of the company, M/s. D. Lodha & Associates, Chartered Accountants, have issued an unmodified audit report on Financial Results of the company for the financial year ended March 31, 2018.

Thanking you,  
Yours truly,  
For Alka Diamond Industries Limited

  
Gopal M. Verma  
Managing Director  
DIN: 01687709  
Date: 23.04.2018



CIN : L36911M1989PLC053685

Regd. Office : 626, Panchratna, M P Road, Opera House, Mumbai – 400 004

Tel.: +91 22 4004 8189. Web Site: alkadiamond.com. E-Mail: alkadiamond@rediffmail.com

FORM A

(for audit report on Standalone Financial Statements with unmodified opinion)

Pursuant to regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.)

1	Name of the company	ALKA DIAMOND INDUSTRIES LIMITED
2	Annual financial statements for the year ended	31 <sup>st</sup> March 2018
3	Type of Audit observation	UN-MODIFIED
4	Frequency of observation	N. A
5	Signed By:   GOPAL M. VERMA CEO/Managing Director DIN: 01687709	Signed By:  _____ FOR D. LODHA & ASSOCIATES Chartered Accountants Firm's Reg. No. 135606W  Dinesh Lodha (Proprietor) M. No. 401118 