August 13, 2026

Corporate Relations Department	**Listing Department**
BSE Limited	**National Stock Exchange of India Limited**
2nd Floor, P.J. Towers	Exchange Plaza, Plot No. C/1, G- Block,
Dalal Street,	Bandra Kurla Complex, Bandra (E),
Mumbai – 400 001	Mumbai – 400 051
Scrip Code: 522163	**Scrip Symbol: DIACABS**

Sub.: Outcome of Board Meeting held on August 13, 2026, in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Re: ISIN-INE989C01038

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company at its meeting held today, i.e., August 13, 2026, has inter alia:

1. **Approval of Unaudited Financial Results:**
   Considered and Approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2026, along with the Limited Review Reports issued by M/s. Naresh & Co., Chartered Accountants, Vadodara (FRN: 106928W), as reviewed and recommended by the Audit Committee. The said financial results along with the Limited Review Reports are enclosed herewith as **Annexure-A**. The said auditors have issued unmodified opinion for the aforesaid financial results of the Company. QR Code, along with the web-link to the aforesaid Unaudited Financial Results, shall also be published in the newspapers pursuant to the provisions of the SEBI Listing Regulations.

2. **Appointment of Additional & Whole-time Director:**
   Approved the appointment of Mr. Umeshkumar Chhaya (DIN: 11881011) as an Additional Director and Whole-time Director of the Company with effect from August 13, 2026, subject to the approval of shareholders at the ensuing Annual General Meeting. Further, the details required under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and SEBI Master Circulars on disclosure requirements are enclosed herewith as **Annexure-B**.

3. **Shifting of Registered Office:**
   Approved the proposal to shift the Registered Office of the Company from its existing location at *Vadadala, Phase-II, Savli, Vadodara, Gujarat, India - 391520* to *Westgate (True Value), Block D, 17th Floor, Office No. 1703 to 1707, Nr. YMCA Club, S.G. Highway, Makarba, Ahmedabad – 380051, Gujarat, India*, for administrative and operational convenience, subject to the approval of shareholders at the ensuing Annual General Meeting.

Regd. Office & Factory: Vadadala, Phase - II
Savli, Vadodara, Gujarat, India-391520
CIN: L31300GJ1992PLC018198
Email: cs@dicabs.com, Website: www.dicabs.com
Tel No.- 02667-251354/251516
Fax No.-02267-251202

We request you to kindly take the above information on record for dissemination to the shareholders of the Company. The same will also be made available on the website of the Company at www.dicabs.com.

The meeting of the Board of Directors of the Company commenced at 01:30 P.M. (IST) and concluded at 03:35 P.M. (IST).

Thanking you,

Yours sincerely,
For, Diamond Power Infrastructure Limited

JAYESH RAVJIBHAI PATEL

Digitally signed by JAYESH RAVJIBHAI PATEL
Date: 2026.08.13 16:08:28 +05'30'

Jayesh Patel
Company Secretary
ICSI M. No.: A14898

Encl: As above

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON CONSOLIDATED FINANCIAL RESULTS

To,
The Board of Directors,
Diamond Power Infrastructure Limited,

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Diamond Power Infrastructure Limited** ('The Holding Company") and its Subsidiary **DICABS Nextgen Special Alloys Private Limited** ("The Subsidiary) (the Holding Company and its Subsidiary together referred as "the Group") for the **quarter ended 30th June 2026**, read together with the Notes thereon ('the Statement'), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with recognition and measurement principles laid down in IND AS 34 "Interim Financial Reporting" as prescribed u/s. 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a Conclusion on this Statement based on our review.

We conducted our review of the Statement 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 Statement is free from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion. Our responsibility is only to express a Conclusion as described above.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, together with the Notes thereon and read with relevant rules 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Naresh & Co. Chartered Accountants FRN 106920W

Emphasis of Matter

Attention is Invited to Note 4 (b) of the Notes to the Consolidated Financial Results which describes the comprehensive exercise undertaken by the Holding Company for physical verification and reconciliation of its Property, Plant and Equipment ("PPE") pertaining to the period prior to the takeover by the new management. This included reconstruction and updation of the PPE Register relating to those PPE, reconciliation with the books of account, determination of cost allocation and accumulated depreciation, reassessment of the remaining useful lives of the said PPE.

As explained in the said note, the Independent Agency has carried out a value allocation of costs and accumulated depreciation on and from baseline date 01.04.2018 and has recalculated depreciation for the period prior to implementation plan based on old useful lives i.e. from FY 2018-19 to FY 2021-22. Thereafter, based on their evaluation, the useful lives of the Plant & Machinery and Electrical Installations Blocks have been determined at 15 years and 10 years respectively from the year of implementation of the Resolution Plan while those relating to all other Blocks have been continued as prescribed under the Companies Act, 2013 from their original acquisition dates. Based on the same, the Depreciation for the period post implementation of the Resolution Plan has also been recalculated.

Further, as explained in the aforesaid Note, consequent to completion of the exercise as aforesaid, the Company has regularised the depreciation shortfall arising from depreciation having been provided at a flat rate of 20% during the resolution, transition and post-takeover periods.

To regularise the shortfall, the Holding Company has applied retrospective adjustments under Ind AS 8 (Accounting Policies, Changes in Accounting Estimates and Errors) as follows:

- Shortfall for the period of IBC and Resolution (01/04/2018 to 31/03/2022): An amount of Rs. 38,092.56 lacs has been adjusted against the Capital Reserve consistent with the accounting policy stated in Note 4 (a) of the Notes to the Consolidated Financial Results

- Shortfall for the period post implementation of Resolution Plan and Takeover (01/04/2022 to 31/03/2025): An amount of Rs. 4,548.06 lacs has been adjusted against the opening Retained Earnings balance as of April 1, 2025.

- FY 2025-26 Restatement: The depreciation shortfall for the immediately preceding financial year (FY 2025-26) has been fully factored in, and the comparative quarterly and full-year figures for 2025-26 have been appropriately restated.

The current quarter's depreciation charge has been computed and provided at the fully regularized, correct statutory rates.

Our Conclusion is not modified in respect of this matter.

Other Matters

We did not review the interim financial statements of One Wholly Owned Subsidiary included in the consolidated unaudited financial results, whose interim financial statements reflect total revenues of Rs. 34,543.77 lacs, total net profit after tax of Rs. 135.84 lacs and total comprehensive income of Rs. 135.84 lacs for the quarter ended 30th June, 2026, as considered in the Consolidated unaudited financial results. These interim financial statements have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph above.

Our Conclusion on the Consolidated Financial Results is not modified in respect of the above matters including with respect to our reliance on work done and report of the other auditor.

For Naresh & Co
Chartered Accountants
FRN: 106928W

A Dandekar

CA Abhijeet Dandekar
Partner
M.No. 108377
UDIN: 26108377QDGBLL9555

Place: Ahmedabad
Date: August 13, 2026

DIAMOND POWER INFRASTRUCTURE LIMITED

CIN: L31300GJ1992PLC018198

Regd. Office: Phase-II,Village-Vadadala,Taluka-Savli, Vadodara-391520, Gujarat, India.

Tel. No.: +91-79-26554100/26575757 Email: enquiry@dicabs.com Website: www.dicabs.com

Statement of Consolidated Audited Financial Results for the quarter ended 30th June, 2026

(₹ in Lakh) Except EPS

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	68,987.64	69,586.57	30,182.29	1,91,010.22
2	Other Income	767.99	704.49	20.85	799.61
3	**Total Income (1+2)**	**69,755.63**	**70,291.06**	**30,203.14**	**1,91,809.83**
4	**Expenses**				
	a) Cost of Materials consumed	60,012.68	56,565.80	25,294.41	1,59,975.43
	b) Purchase of stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,252.19)	40.30	(959.37)	(7,011.32)
	d) Employee Benefits Expense	830.02	667.45	460.62	2,391.39
	e) Finance Costs	1,423.95	1,436.49	369.07	3,897.16
	f) Depreciation	1,170.53	815.65	729.76	3,071.48
	g) Other Expenses	3,701.35	4,545.39	2,295.21	13,291.94
	Total expenses	**63,886.35**	**64,071.07**	**28,189.70**	**1,75,616.08**
5	**Profit before exceptional items and tax (3-4)**	**5,869.28**	**6,219.99**	**2,013.44**	**16,193.74**
6	Exceptional items - Short Provision of Depreciation for last year (Refer Note 4)	-	370.08	370.08	1,480.30
7	**Profit / (Loss) before tax (5-6)**	**5,869.28**	**5,849.91**	**1,643.36**	**14,713.44**
8	**Tax Expense**				
	a) Current tax	29.35	90.00	15.00	297.00
	b) Deferred tax	(4.73)	68.50	(12.24)	79.81
	c) Taxation relating to earlier years	-	-	-	-
	Total Tax	**24.62**	**158.50**	**2.76**	**376.81**
9	**Net Profit / (Loss) for the period (7-8)**	**5,844.66**	**5,691.40**	**1,640.60**	**14,336.62**
10	**Other Comprehensive Income**				
	a) i. Items that will not be reclassified to profit or loss	(19.09)	7.86	-	(1.19)
	ii. Income tax relating to items that will not be reclassified to profit or loss	4.81	(1.98)	-	0.30
	b) i. Items that will be reclassified to profit or loss	-	-	-	-
	ii. Income tax relating to items that will be reclassified	-	-	-	-
	Total Other Comprehensive Income (Net of Taxes)	(14.29)	5.88	-	(0.89)
11	**Total Comprehensive Income for the period (9+10)**	**5,830.37**	**5,697.29**	**1,640.60**	**14,335.74**
12	Paid-up equity share capital (Face Value of ₹ 1/- each)	**5,269.71**	**5,269.71**	**5,269.71**	**5,269.71**
13	Other Equity (Excluding Revaluation Reserve as shown in the Audited Balance Sheet)	-	-	-	**(65,690.08)**
14	**Earnings per equity share (In INR) (not annualised for quarters)**				
	(i) Basic earnings per share (₹)	1.11	1.08	0.31	2.72
	(ii) Diluted earnings per share (₹)	1.11	1.08	0.31	2.72

For Diamond Power Infrastructure Limited

FOR DIAMOND POWER INFRASTRUCTURE LTD.
A.S.
VADODARA

Umeshkumar Chhaya
Whole Time Director
DIN: 11881011

Place : Ahmedabad
Date : 13 August 2026

Notes to Consolidated Financial Results:

1. These Consolidated Financial Results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on August 13, 2026. The Auditors of the Company have carried out a Limited Review of the above Consolidated Financial Results for the quarter ended June 30, 2026 in the terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

2. List of Entities Consolidated:

   a) Diamond Power Infrastructure Limited (Holding Company)
   b) DICABS Nextgen Special Alloys Private Limited (Subsidiary Company)

3. The Holding Company and Subsidiary Company are engaged in the business of manufacturing Cables and Conductors, which in terms of Ind AS 108 on Operating Segments, constitute a single operating segment.

4. Further with regard to the Holding Company:

   a) Pursuant to the takeover of the Holding Company by the new management upon approval of the Resolution Plan by the Hon. NCLT in FY 22-23, the Holding Company has passed the entries to account for the write-offs, write-backs and other adjustments of assets and liabilities, arising on account of the Resolution Plan as approved, through Capital Reserve. Subsequently, the management has continued the policy to account for any amounts relating to the period prior to the takeover by the new management through Capital Reserve only.

   b) The Holding Company is pleased to inform that the exercise relating to physical verification and reconciliation of its Property, Plant and Equipment ("PPE") relating to period prior to takeover by the new management, updation/reconstruction of the PPE Register, determination of the value allocation of costs and accumulated depreciation, reconciliation with the books of account, estimation of remaining useful lives and determination of depreciation thereon has been completed.

   The background of the matter is that actions were initiated by investigating agencies in April 2018 in respect of matters pertaining to the period prior to initiation of Corporate Insolvency Resolution Process which also led to seizure of substantial records and digital data of the Company. The operations of the Holding Company consequently came to a standstill which led to initiation of Insolvency Proceedings under the Insolvency and Bankruptcy Code, 2016 (IBC) in August 2018. Following a long-drawn resolution process, the Committee of Creditors (CoC) approved a Resolution Plan which was subsequently sanctioned by the Hon'ble NCLT in June 2022. The new management took over control and successfully restarted commercial operations in December 2022.

FOR DIAMOND POWER INFRASTRUCTURE LTD.
A.S.
VADODARA

During the operational standstill and the corporate insolvency resolution process (CIRP), depreciation was provided at a flat rate of 20% of the applicable amount by the Resolution Professional.

Following the takeover, pending the availability of old records and the completion of the physical reconstruction of registers, the new management continued to apply this provisional 20% rate. This was done as an interim estimate based on partial capacity utilization and normal wear and tear expecting to fairly represent the applicable depreciation charge.

The Holding Company had appointed an Independent Agency to carry out the task of Physical Verification of assets relating to period prior to implementation of the Resolution Plan alongwith reconstruction of records, updation/ preparation of Property, Plant and Equipment Register with all necessary details and reconciliation with the books of accounts, estimation of useful lives upon takeover by new management and calculation of depreciation for various periods.

However, given the substantial volume of PPE, the conduct of the exercise alongside ongoing operations across various sections of the Holding Company's production plant, and the limited availability of old data, the exercise required an extended timeframe for completion.

However, now the Agency has completed its tasks and issued its report which covers of Physical Verification and Reconciliation of the Property, Plant and Equipment as well as value allocation of costs and accumulated depreciation on and from baseline date 01.04.2018, recalculation of depreciation for the period prior to implementation plan based on old useful lives and recalculation of depreciation post implementation of the Resolution Plan based on estimation of balance useful lives.

Consequent to the Independent Agency's technical report, all asset blocks except Plant & Machinery and Electrical installation are being depreciated over their remaining useful lives based on original acquisition dates in accordance with Schedule II of the Companies Act, 2013. However, in case of Plant & Machinery and Electrical Installations blocks, the useful lives have been determined at 15 years and 10 years respectively from the year of takeover by new management and accordingly applied from April 1, 2022.

FOR DIAMOND POWER INFRASTRUCTURE LTD.
A.C.
VADODARA

To regularise the shortfall resulting from the depreciation provided @ 20% during the resolution, transition and post-takeover phases, the Holding Company has applied retrospective adjustments under Ind AS 8 (Accounting Policies, Changes in Accounting Estimates and Errors) as follows:

- Shortfall for the period of IBC and Resolution (01/04/2018 to 31/03/2022): An amount of Rs. 38,092.56 lacs has been adjusted against the Capital Reserve consistent with the accounting policy stated in Note 3 of the Notes to the Standalone Financial Results

- Shortfall for the period post implementation of Resolution Plan and Takeover (01/04/2022 to 31/03/2025): An amount of Rs. 4,548.06 lacs has been adjusted against the opening Retained Earnings balance as of April 1, 2025.

- FY 2025-26 Restatement: The depreciation shortfall for the immediately preceding financial year (FY 2025-26) has been fully factored in, and the comparative quarterly and full-year figures for 2025-26 have been appropriately restated.

The current quarter's depreciation charge has been computed and provided at the fully regularized, correct statutory rates.

The Holding Company's PPE records and depreciation position now stands fully regularised.

d.) For the Holding Company, no provision has been made for Income Tax for the quarter ended June 30, 2026 considering the brought forward unabsorbed losses and unabsorbed depreciation

e.) The Holding Company would like to state that, in a major milestone, it has been discharged from the CBI / ED / PLMA Matters from criminal consequences which will further facilitate the release of attachment and encumbrances on its assets by the Enforcement Directorate. This development will benefit the Holding Company in multiple aspects specially in terms of enhancing the liquidity by facilitating suitable working capital borrowings from Lenders as well as facilitating recoveries against Pre-NCLT Receivables.

5. Figures of the Previous Period have been re-grouped / re-arranged wherever considered necessary to confirm to the presentation of the current period.

FOR DIAMOND POWER INFRASTRUCTURE LTD.
A.S.
VADODARA

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON STANDALONE FINANCIAL RESULTS

To,
The Board of Directors,
Diamond Power Infrastructure Limited,

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Diamond Power Infrastructure Limited** ('The Company") for the **quarter ended 30th June 2026**, read together with the Notes thereon ('the Statement'), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with recognition and measurement principles laid down in IND AS 34 "Interim Financial Reporting" as prescribed u/s. 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this Statement based on our review.

We conducted our review of the Statement 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 Statement is free from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, together with the Notes thereon and read with relevant rules 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

Attention is Invited to Note 4 of the Notes to the Standalone Financial Results which describes the comprehensive exercise undertaken by the Company for physical verification and reconciliation of its Property, Plant and Equipment ("PPE") pertaining to the period prior to the takeover by the new management. This included reconstruction and updation of the PPE Register relating to those PPE, reconciliation with the books of account, determination of cost allocation and accumulated depreciation, reassessment of the remaining useful lives of the said PPE.

As explained in the said note, the Independent Agency has carried out a value allocation of costs and accumulated depreciation on and from baseline date 01.04.2018 and has recalculated depreciation for the period prior to implementation plan based on old useful lives i.e. from FY 2018-19 to FY 2021-22. Thereafter, based on their evaluation, the useful lives of the Plant & Machinery and Electrical Installations Blocks have been determined at 15 years and 10 years respectively from the year of implementation of the Resolution Plan while those relating to all other Blocks have been continued as prescribed under the Companies Act, 2013 from their original acquisition dates. Based on the same, the Depreciation for the period post implementation of the Resolution Plan has also been recalculated.

Further, as explained in the aforesaid Note, consequent to completion of the exercise as aforesaid, the Company has regularised the depreciation shortfall arising from depreciation having been provided at a flat rate of 20% during the resolution, transition and post-takeover periods.

To regularise the shortfall, the Company has applied retrospective adjustments under Ind AS 8 (Accounting Policies, Changes in Accounting Estimates and Errors) as follows:

- Shortfall for the period of IBC and Resolution (01/04/2018 to 31/03/2022): An amount of Rs. 38,092.56 lacs has been adjusted against the Capital Reserve consistent with the accounting policy stated in Note 3 of the Notes to the Standalone Financial Results

- Shortfall for the period post implementation of Resolution Plan and Takeover (01/04/2022 to 31/03/2025): An amount of Rs. 4,548.06 lacs has been adjusted against the opening Retained Earnings balance as of April 1, 2025.

- FY 2025-26 Restatement: The depreciation shortfall for the immediately preceding financial year (FY 2025-26) has been fully factored in, and the comparative quarterly and full-year figures for 2025-26 have been appropriately restated.

The current quarter's depreciation charge has been computed and provided at the fully regularized, correct statutory rates.

Our Conclusion is not modified in respect of this matter.

For Naresh & Co.
Chartered Accountants
FRN:106928W

Adandekar

CA Abhijeet Dandekar
Partner
M.No. 108377
UDIN: 26108377MOOZDV1358

Naresh & Co. Chartered Accountants FRN 106928W

Place: Ahmedabad
Date: August 13, 2026

City Enclave, Near Baroda High School, Opp. Polo ground, Vadodara - 390 001
Ph. : +91 265 2423386 / +91 7874423386
E-mail : consult@nareshandco.com Website : http://www.nareshandco.com

DIAMOND POWER INFRASTRUCTURE LIMITED

CIN: L31300GJ1992PLC018198

Regd. Office: Phase-II,Village-Vadadala,Taluka-Savli, Vadodara-391520, Gujarat, India.

Tel. No.: +91-79-26554100/26575757 Email: enquiry@dicabs.com Website: www.dicabs.com

Statement of Standalone Unaudited Financial Results for the quarter ended 30th June, 2026

(₹ in Lakh) Except EPS

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	70,731.06	71,462.40	30,358.62	1,94,446.68
2	Other Income	675.43	592.50	26.63	653.37
3	**Total Income (1+2)**	**71,406.49**	**72,054.90**	**30,385.25**	**1,95,100.05**
4	**Expenses**				
	a) Cost of Materials consumed	63,238.93	60,619.23	25,487.97	1,67,826.68
	b) Purchase of stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,255.36)	(303.84)	(699.64)	(6,910.54)
	d) Employee Benefits Expense	795.83	661.59	451.47	2,306.45
	e) Finance Costs	631.86	630.72	344.26	2,567.39
	f) Depreciation	1,122.24	764.51	713.96	2,922.33
	g) Other Expenses	3,180.57	3,968.71	2,172.39	11,660.03
	Total expenses	**65,714.08**	**66,340.93**	**28,470.41**	**1,80,372.35**
5	**Profit before exceptional items and tax (3-4)**	**5,692.42**	**5,713.97**	**1,914.84**	**14,727.70**
6	Exceptional items - Short Provision of Depreciation for last year (Refer Note 4)	-	370.08	370.08	1,480.30
7	**Profit / (Loss) before tax (5-6)**	**5,692.42**	**5,343.89**	**1,544.76**	**13,247.40**
8	**Tax Expense**				
	a) Current tax	-	-	-	-
	b) Deferred tax	(16.41)	(6.90)	(2.18)	(29.66)
	c) Taxation relating to earlier years	-	-	-	-
	Total Tax	**(16.41)**	**(6.90)**	**(2.18)**	**(29.66)**
9	**Net Profit / (Loss) for the period (7-8)**	**5,708.83**	**5,350.79**	**1,546.94**	**13,277.06**
10	**Other Comprehensive Income**				
	a) i. Items that will not be reclassified to profit or loss	(19.09)	7.86	-	(1.19)
	ii. Income tax relating to items that will not be reclassified to profit or loss	4.81	(1.98)	-	0.30
	b) i. Items that will be reclassified to profit or loss	-	-	-	-
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income (Net of Taxes)	(14.29)	5.88	-	(0.89)
11	**Total Comprehensive Income for the period (9+10)**	**5,694.54**	**5,356.67**	**1,546.94**	**13,276.17**
12	Paid-up equity share capital (Face Value of ₹ 1/- each)	**5,269.71**	**5,269.71**	**5,269.71**	**5,269.71**
13	Other Equity (Excluding Revaluation Reserve as shown in the Audited Balance Sheet)	-	-	-	**(66,725.90)**
14	**Earnings per equity share (In INR) (not annualised for quarters)**				
	(i) Basic earnings per share (₹)	1.08	1.02	0.29	2.52
	(ii) Diluted earnings per share (₹)	1.08	1.02	0.29	2.52

For Diamond Power Infrastructure Limited

FOR DIAMOND POWER INFRASTRUCTURE LTD.
A.S.
VADODARA

Umeshkumar Chhaya
Whole Time Director
DIN: 11881011

Place : Ahmedabad
Date : 13 August 2026

Notes to Standalone Financial Results:

1. These Standalone Financial Results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on August 13, 2026. The Auditors of the Company have carried out a Limited Review of the above Standalone Financials Results for the quarter ended June 30, 2026 in the terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

2. The Company in engaged in the business of manufacturing Cables and Conductors, which in terms of Ind AS 108 on Operating Segments, constitute a single operating segment.

3. Pursuant to the takeover of the Company by the new management upon approval of the Resolution Plan by the Hon. NCLT in FY 22-23, the Company has passed the entries to account for the write-offs, write-backs and other adjustments of assets and liabilities, arising on account of the Resolution Plan as approved, through Capital Reserve. Subsequently, the management has continued the policy to account for any amounts relating to the period prior to the takeover by the new management through Capital Reserve only.

4. The Company is pleased to report the completion of the comprehensive exercise of physical verification and reconciliation of its Property, Plant and Equipment ("PPE") pertaining to the period prior to takeover by the new management covering updation/reconstruction of the PPE Register, determination of the value allocation of costs and accumulated depreciation, reconciliation with the books of account, estimation of remaining useful lives and determination of depreciation thereon.

   The details of the matter and the accounting effects to rectify the past deficiencies are as detailed hereinafter. The Auditors, under their Limited Review, have considered the matter and their opinion is no longer modified on account of this issue.

   The background of the matter is that actions were initiated by investigating agencies in April 2018 in respect of matters pertaining to the period prior to initiation of Corporate Insolvency Resolution Process which also led to seizure of substantial records and digital data of the Company. The operations of the Company consequently came to a standstill which led to initiation of Insolvency Proceedings under the Insolvency and Bankruptcy Code, 2016 (IBC) in August 2018. Following a long-drawn resolution process, the Committee of Creditors (CoC) approved a Resolution Plan which was subsequently sanctioned by the Hon'ble NCLT in June 2022. The new management took over control and successfully restarted commercial operations in December 2022.

   During the operational standstill and the corporate insolvency resolution process (CIRP), depreciation was provided at a flat rate of 20% of the applicable amount by the Resolution Professional.

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Following the takeover, pending the availability of old records and the completion of the physical reconstruction of registers, the new management continued to apply this 20% rate. This was done as an interim estimate based on partial capacity utilization and normal wear and tear expecting to fairly represent the applicable depreciation charge.

The Company had appointed an Independent Agency to carry out the task of Physical Verification of assets relating to period prior to implementation of the Resolution Plan alongwith reconstruction of records, updation/ preparation of Property, Plant and Equipment Register with all necessary details and reconciliation with the books of accounts, estimation of useful lives upon takeover by new management and calculation of depreciation for various periods.

However, given the substantial volume of PPE, the conduct of the exercise alongside ongoing operations across various sections of the Company's production plant, and the limited availability of old data, the exercise required an extended timeframe for completion.

However, now the Agency has completed its tasks and issued its report which covers of Physical Verification and Reconciliation of the Property, Plant and Equipment as well as value allocation of costs and accumulated depreciation on and from baseline date 01.04.2018, recalculation of depreciation for the period prior to implementation plan based on old useful lives and recalculation of depreciation post implementation of the Resolution Plan based on estimation of balance useful lives.

Consequent to the Independent Agency's technical report, all asset blocks except Plant & Machinery and Electrical installation are being depreciated over their remaining useful lives based on original acquisition dates in accordance with Schedule II of the Companies Act, 2013. However, in case of Plant & Machinery and Electrical Installations blocks, the useful lives have been determined at 15 years and 10 years respectively from the year of implementation of Resolution Plan and accordingly applied from April 1, 2022.

To regularise the shortfall resulting from the depreciation provided @ 20% during the resolution, transition and post-takeover phases, the Company has applied retrospective adjustments under Ind AS 8 (Accounting Policies, Changes in Accounting Estimates and Errors) as follows:

- Shortfall for the period of IBC and Resolution (01/04/2018 to 31/03/2022): An amount of Rs. 38,092.56 lacs has been adjusted against the Capital Reserve consistent with the accounting policy stated in Note 3 of the Notes to the Standalone Financial Results

- Shortfall for the period post implementation of Resolution Plan and Takeover (01/04/2022 to 31/03/2025): An amount of Rs. 4,548.06 lacs has been adjusted against the opening Retained Earnings balance as of April 1, 2025.

- FY 2025-26 Restatement: The depreciation shortfall for the immediately preceding financial year (FY 2025-26) has been fully factored in, and the comparative quarterly and full-year figures for 2025-26 have been appropriately restated.

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The current quarter's depreciation charge has been computed and provided at the fully regularized, correct statutory rates.

The Company's PPE records and depreciation position now stands fully regularised.

5. No provision has been made for Income Tax for the quarter ended June 30, 2026 considering the brought forward unabsorbed losses and unabsorbed depreciation available under the Tax Laws.

6. The Company would like to state that, in a major milestone, it has been discharged from the CBI / ED / PLMA Matters from criminal consequences which will further facilitate the release of attachment and encumbrances on its assets by the Enforcement Directorate. This development will benefit the Company in multiple aspects specially in terms of enhancing the liquidity by facilitating suitable working capital borrowings from Lenders as well as facilitating recoveries against Pre-NCLT Receivables.

7. Figures of the Previous Period have been re-grouped / re-arranged wherever considered necessary to confirm to the presentation of the current period.

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Annexure-B

DETAILS AS REQUIRED UNDER REGULATION 30 READ WITH SCHEDULE III OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2025 AND SEBI MASTER CIRCULAR NO. HO/49/14/14(7)2025-CFD POD2/I/3762/2026 DATED 30TH JANUARY, 2026

Sr. No.	Particulars	Details (1)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Umeshkumar Chhaya (DIN: 11881011) as an Additional Director and Whole-time Director of the Company
2.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	Appointed as an Additional and Whole-time Director for a tenure from 13.08.2026 to 30.09.2027, subject to the approval of shareholders at the ensuing Annual General Meeting.
3.	Term of appointment	For a period commencing from August 13, 2026, up to September 30, 2027, subject to the approval of shareholders at the ensuing Annual General Meeting
4.	Brief Profile (in case of Appointment)	Mr. Umeshkumar Chhaya is a seasoned commercial leader with over three decades of progressive experience in the Wire & Cable industry. He is currently the Senior Vice President – Sales & Marketing at the Company. He began his professional journey in 1994 with the RR Global Group and has successfully transitioned through diverse leadership roles across Sales, Management Information Systems (MIS), and Country-wide Costing. His core areas of expertise encompass Sales & Marketing leadership, strategic pricing, Bill of Materials (BOM) optimization, market intelligence, and product development. He has a proven track record of aligning market demand with commercial economics to drive sustainable, high-margin revenue growth. He holds a Bachelor of Science (B.Sc.) degree in Statistics from The Maharaja Sayajirao University of Baroda and a Diploma in Computer Science, blending strong analytical foundations with deep industrial expertise.

5.	Disclosure of relationships between Directors (in case of appointment of Directors)	The appointee is not related to any of the Directors on the Board of the Company. He is currently associated with the Company as Sr. Vice President – Sales & Marketing and has been elevated to the position of Additional Director and Whole-time Director.
6.	Information required pursuant to BSE Circular no. LIST/COMP/14/2018-19 and NSE Circular No. NSE/CML/2018/24 dated June 20, 2018	We hereby confirm that Mr. Umeshkumar Chhaya (DIN 11881011), who is being appointed as an Additional and Whole-time Director, has not been debarred from holding the office of a Director by virtue of any order passed by the Securities and Exchange Board of India (SEBI) or any other such authority