



DIAMOND POWER INFRASTRUCTURE LIMITED  
Corporate Office: A2- 12<sup>th</sup> Floor, "Palladium",  
Near Orchid Wood, Opp. Divya Bhaskar,  
Corporate Road, Makarba,  
Ahmedabad, Gujarat, India-380 051  
Website: [www.dicabs.com](http://www.dicabs.com)

20<sup>th</sup> December, 2024

Listing Compliance  
National Stock Exchange of India Limited  
Exchange Plaza, Plot No. C/1, G- Block,  
Bandra Kurla Complex, Bandra (E),  
Mumbai - 400 051  
NSE: DIACABS

**Sub: Clarification for financial results**

**Re: ISIN- INE989C01038**

Dear Sir/Madam,

This is with reference to your mail dated 11.12.2024, we hereby submit our Clarification as under:

**Clarification:** The Financial results submitted is not as per format prescribed by SEBI - Same financials mentioned in Standalone & consolidated results

**Reply:** Pursuant to your query raised that the financial results are not as per the format prescribed by the SEBI, we have rechecked the same and find that the same are according to the SEBI Regulations. We request your good office to kindly let us know any specific irregularity noticed.

Further, if the query pertains to same financials mentioned in Standalone & consolidated results. We wish to clarify that the financial results submitted reflect the same figures in standalone and consolidated formats due to very nominal transactions in the DICABS Nextgen Special Alloys Private Limited, wholly owned subsidiary during the quarter and half year ended 30.09.2024. Additionally, as the financial results were rounded off to lakhs, this resulted in identical figures being reflected. Please find enclosed herewith the financial results of subsidiary for reference.

Request you to please take the above on record.

Thanking you,

**Yours sincerely,  
For, Diamond Power Infrastructure Limited**

Vinod  
Bhoorchand Jain  
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Digitally signed by  
Vinod Bhoorchand  
Jain  
Date: 2024.12.20  
14:23:49 +05'30'

**Vinod Jain  
Chief Financial Officer**

Regd. Office & Factory: Vadadala, Phase - II  
Savli, Vadodara, Gujarat, India-391520  
CIN: L31300GJ1992PLC018198  
Email: [cs@dicabs.com](mailto:cs@dicabs.com)  
Tel No.- 0266-251345/251516  
Fax No.-02267-251202

**Report on review of Abridged Financial Statements**

To  
The Board of Directors  
DICABS Nextgen Special Alloys Private Limited

**Report on the Interim Financial Statements**

We have reviewed the accompanying abridged financial statements of **DICABS Nextgen Special Alloys Private Limited** ("the Company"), which comprises of Face of Balance Sheet as at September 30, 2024, Statement of Profit and Loss for the period and Statement of cash flow as on date for the period then ended.

**Management's Responsibility for the Abridged Financial Statements**

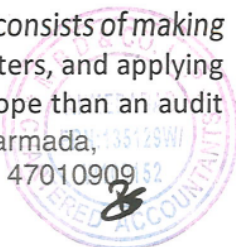
The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these Abridged financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express a conclusion on these abridged financial statements based on our review.

**Scope of 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 statement is free of material misstatement. A review of abridged financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit



**Report on the Interim Financial Statements**  
**To the Board of Directors of DICABS Nextgen Special Alloys Private Limited**

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conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in audit. Accordingly, we do not express an audit opinion.

**Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying abridged financial statements do not give a true and fair view or do not present fairly, in all material respects, the state of affairs of the company as at September 30, 2024, its results of operations for the period and cashflow for period then ended in accordance with requirements of the Companies Act, 2013 and recognized accounting policies and practices, including the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

**For M B D & Co LLP**

Chartered Accountants

Firm Reg. No. 135129W/W100152

*Bhavik Shah*

**Bhavik Shah**

Partner

Membership No. 129674

Place: Ahmedabad

Date: November 11, 2024

UDIN: 24129674BKCVD6107



DICABS NEXTGEN SPECIAL ALLOYS PRIVATE LIMITED

CIN: U23720GJ2024PTC152208

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

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

Statement of Assets and Liabilities as on 30<sup>th</sup> September, 2024

Sr. No.	Particular	(₹)	
		As at 30.09.2024	As at 31.03.2024*
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
(1)	Non-Current Assets		
(2)	Current Assets		
	Financial Assets		
	i. Cash and cash equivalents	12,704.41	-
	Total Current Assets	12,704.41	-
	Total Assets	12,704.41	-
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
(1)	Equity		
	Equity share capital	3,000.00	-
	Other equity	(295.59)	-
	Total Equity	2,704.41	-
	LIABILITIES		
(2)	Non-Current Liabilities		
(3)	Current Liabilities		
	Financial Liabilities		
	Other current liabilities	10,000.00	-
	Total Current Liabilities	10,000.00	-
	Total Liabilities	12,704.41	-

\*- Since The Company was incorporated on June 26, 2024, comparative figures are not applicable.

For DICABS Nextgen Special Alloys Private Limited

Place : Ahmedabad  
Date: 11-11-2024



Sasidharan Uralkandiyil Kurup  
Director  
DIN: 10602033



DICABS NEXTGEN SPECIAL ALLOYS PRIVATE LIMITED

CIN: U23720GJ2024PTC152203

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

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

Cash Flow Statement for the half year ended September 30, 2024

(₹)

S. No.	Particulars	As on 30-09-2024	As on 31-03-2024*
A	Net profit/ (Loss) before tax and exceptional Items	(295.59)	-
	Adjustment for		
	Depreciation and Writeoffs	-	-
	Interest Expenses	-	-
	Operating profit before working capital changes	(295.59)	-
	Adjustments for:		
	Increase / (Decrease) in Other Current Liability	10,000.00	-
	Increase / (Decrease) in Long Term Provisions	-	-
	Cash generated from Operations	9,704.41	-
	Direct taxes paid (net of refunds)	-	-
	Net Cash Flow from Operating Activities	9,704.41	-
B	Cash flow from investing activities		
	Purchase of Property Plant and Equipment	-	-
	Net cash (used in)/generated from investing activities	-	-
C	Cash flow from financing activities		
	Proceeds from Issue of Share Capital	3,000.00	-
	Net cash used in financing activities	3,000.00	-
D	Net Increase/(Decrease) in Cash and Cash Equivalents	12,704.41	-
	Cash and cash equivalents as at the beginning		
	Balances with Bank	-	-
	Cash on hand	-	-
	Cash and cash equivalents as at the end of the year	12,704.41	-

Notes: The above Statement of cash flow has been prepared under the indirect method set out in Ind AS 7 - Statement of Cash Flow.

\*- Since The Company was incorporated on June 26, 2024, comparative figures are not applicable.

For DICABS Nextgen Special Alloys Private Limited

Place : Ahmedabad  
Date: 11-11-2024



Sasidharan Uralakandiyil Kurup  
Director  
DIN: 10602033

**DICABS NEXTGEN SPECIAL ALLOYS PRIVATE LIMITED**

CIN: U23720GJ2024PTC152208

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

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**Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30.09.2024**

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023*	30.09.2024	30.09.2023*	31.03.2024*
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-
3	<b>Total Income (1+2)</b>	-	-	-	-	-	-
4	Expenses						
	a) Other Expenses	295.59	-	-	295.59	-	-
	<b>Total expenses</b>	<b>295.59</b>	-	-	<b>295.59</b>	-	-
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>(295.59)</b>	-	-	<b>(295.59)</b>	-	-
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>(295.59)</b>	-	-	<b>(295.59)</b>	-	-
8	Tax Expense						
	a) Current tax	-	-	-	-	-	-
	<b>Total Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>(295.59)</b>	-	-	<b>(295.59)</b>	-	-
10	Other Comprehensive Income						
	a) i. Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Taxes)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>(295.59)</b>	-	-	<b>(295.59)</b>	-	-
12	Paid-up equity share capital (Face Value of ₹ 10/- each)	3,000.00	3,000.00	-	3,000.00	-	-
13	Earnings per equity share (In INR)						
	(i) Basic earnings per share (₹)	(0.99)	-	-	(0.99)	-	-
	(ii) Diluted earnings per share (₹)	(0.99)	-	-	(0.99)	-	-

\*- Since The Company was incorporated on June 26, 2024, comparative figures are not applicable.

For DICABS Nextgen Special Alloys Private Limited

Place : Ahmedabad  
Date : 11-11-2024



Sasidharan Uralikandiyil Kurup  
Director  
DIN: 10602033