

DIAMANT INFRASTRUCTURE LIMITED

Plot No. 3, Hindustan Colony, Wardha Road, Nagpur - 440015.

Tel: +91 8007442211, CIN No.: L26994MH2003PLC143264

Email: diamant123@gmail.com, Website: www.diamantinfra.com

To

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400001

Scrip Code: 508860

Sub- Submission of Annual Report.

Dear Sir/Ma'am,

Pursuant to Regulation 34 (1) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, we are submitting herewith the Annual Report of Company for the Financial Year 2025-26, including Notice convening 46th Annual General Meeting of members of the company scheduled to be held on Tuesday, 29th September, 2026 at 11:00 A.M. at registered office of the company which will be sent in electronic mode to the Members. The Annual Report for the financial year 2025-26 is also available at the Company's website www.diamantinfra.co.in

For your information and record.

Kindly acknowledge and oblige.

Thanking you,

Yours faithfully,

For Diamant Infrastructure Limited

Naresh Satyanarayan Saboo

Designation: Managing Director

DIN: 00297916

Date: 07th September, 2026



DIAMANT INFRASTRUCTURE LIMITED

46th Annual Report
2025-26

REGISTERED OFFICE

Pl No. 3, Hindustan Colony, Wardha Road, Nagpur – 440015, Maharashtra

Tel.: +91 8007442211



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SR. NO	NAME	DIN	DESIGNATION
1.	Shri Naresh Saboo	00297916	Managing Director & CFO
2.	Smt. Madhu Saboo	00395363	Whole Time Director
3.	Mr. Nikesh Subhash Zade	10011059	Non-Executive Additional Independent Director
4.	Mr. Gopal Shrikant Kabra	10777447	Non-Executive Additional Independent Director

BOARD OF DIRECTORS

BOARD COMMITTEES

<u>AUDIT COMMITTEE</u>		
SR. NO	NAME	DESIGNATION
1.	Mr. Nikesh Subhash Zade	Chairman
2.	Shri Naresh Saboo	Member
3.	Smt. Madhu Saboo	Member

<u>NOMINATION & REMUNERATION COMMITTEE</u>		
SR. NO	NAME	DESIGNATION
1.	Mr. Gopal Shrikant Kabra	Chairman
2.	Shri Naresh Saboo	Member
3.	Smt. Madhu Saboo	Member



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STAKEHOLDERS RELATIONSHIP COMMITTEE

SR. NO	NAME	DESIGNATION
1.	Mr. Nikesh Subhash Zade	Chairman
2.	Shri Naresh Saboo	Member
3.	Smt. Madhu Saboo	Member

STATUTORY AUDITORS

R A Gupta & Associates	Chartered Accountants, Nagpur
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SECRETARIAL AUDITORS

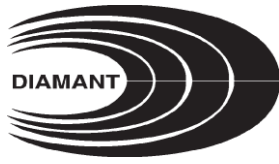
M/s. Avinash Gandhewar & Associates	Practicing Company Secretaries, Nagpur
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REGISTRAR & TRANSFER AGENT

Purva Shareregistry (I) Pvt. Ltd.	9, Shiv Shakti Industrial Estate, J.R. Boricha Marg, Opp. Kasturba Hospital, Lower Parel (E), Mumbai- 400 011. Tele: (022) 23016761 Email: support@purvashare.com Web: www.purvashare.com
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BANKERS

Union Bank of India



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NOTICE

NOTICE OF THE 46TH ANNUAL GENERAL MEETING

Notice is hereby given that the 46th Annual General Meeting of DIAMANT INFRASTRUCTURE LIMITED will be held on Tuesday, 29th September 2026 at 11:00 a.m. at the registered office of the company i.e., Pl No. 3, Hindustan Colony, Wardha Road, Nagpur-440015, Maharashtra to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statement of the Company for the Financial Year ended 31st March, 2026 and the reports of the Board of Directors and Auditors thereon.
2. To re-appoint Mr. Naresh Satyanarayan Saboo (DIN: 00297916) Managing Director, who retires by rotation and being eligible, offers himself for re- appointment.

SPECIAL BUSINESS

3. **To Appoint Mr. Jigar Hasmukhrai Kamdar (DIN:01907056) as an Non-Executive Independent Director**

To consider and if thought fit, to pass the following resolution with or without modification as a **Special Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 149, 150, 152 read with Schedule IV and Section 161(1) read with Companies (Appointment and Qualification of Directors) Rules, 2014, and other applicable provisions, sections, rules of the Companies Act, 2013 (including any statutory modifications or re-enactment thereof for the time being in force),



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consent of the members be and is hereby accorded, to appoint Mr. Jigar Hasmukhrai Kamdar (DIN:01907056) as an Non-Executive Independent Director of the Company for a term of 5 (Five) years with effect 29th September 2026 up to 28th September 2031 (both days inclusive).

RESOLVED FURTHER THAT Mr. Naresh Satyanarayan Saboo (DIN: 00297916), Managing Director of the Company be and is hereby authorized to sign and execute all such documents and papers as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may considered expedient and necessary in this regard.

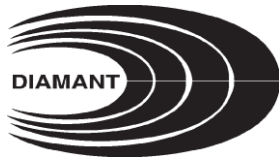
RESOLVED FURTHER THAT Mr. Naresh Satyanarayan Saboo (DIN: 00297916), Managing Director of the Company be and are hereby authorized to sign the certified true copy of the resolution to be given as and when required.”

4. To Appoint Mr. Balkisan Satyanarayan Bang (DIN: 07531679) as an Non-Executive Independent Director

To consider and if thought fit, to pass the following resolution with or without modification as a **Special Resolution**:

“**RESOLVED THAT** pursuant to the provisions of Section 149, 150, 152 read with Schedule IV and Section 161(1) read with Companies (Appointment and Qualification of Directors) Rules, 2014, and other applicable provisions, sections, rules of the Companies Act, 2013 (including any statutory modifications or re-enactment thereof for the time being in force), consent of the Board be and is hereby accorded, to appoint Mr. Balkisan Satyanarayan Bang (DIN: 07531679) as an Non-Executive Independent Director on the Board of the Company for a term of 5 (Five) years with effect 29th September 2026 up to 28th September 2031 (both days inclusive).

RESOLVED FURTHER THAT Mr. Naresh Satyanarayan Saboo (DIN: 00297916), Managing Director of the Company be and is hereby authorized to sign and execute all such documents and papers as may be required for the purpose and file necessary e-form with the



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Registrar of Companies and to do all such acts, deeds and things as may considered expedient and necessary in this regard.

RESOLVED FURTHER THAT Mr. Naresh Satyanarayan Saboo (DIN: 00297916), Managing Director of the Company be and are hereby authorized to sign the certified true copy of the resolution to be given as and when required.”

By order of the Board of Directors

Sd/-

Naresh Satyanarayan Saboo

Managing Director

(DIN: 00297916)

Registered Office:

Pl No. 3, Hindustan Colony

Wardha Road, Nagpur-440015

Date: 07-09-2026

Place: Nagpur



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NOTES

1. A member entitled to attend and vote at the meeting is entitled to appoint proxy/proxies to attend and vote instead of himself/herself. Such proxy/proxies need not to be a member of the company.
2. A person can act as proxy on behalf of members not exceeding (50) and holding in the aggregate not more than ten percent of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
3. The instrument of Proxy in order to be effective, should be deposited at the registered office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting.
4. A Proxy form is sent herewith. Proxies submitted on behalf of the companies, societies, etc., must be supported by an appropriate resolution authority, as applicable.
5. Corporate Members are requested to send a duly certified copy of the Board Resolution/Power of Attorney/Letter of Representation authorizing its representative to attend and vote on their behalf at the Annual General Meeting.
6. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
7. During the 46th AGM, Members may access the scanned copy of Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts and Arrangements in which Directors are interested maintained under Section 189 of the Act.



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8. DISPATCH OF ANNUAL REPORT THROUGH ELECTRONIC MODE:

In compliance with the applicable provisions of the Companies Act, 2013 ('the Act') and the Rules made thereunder, read with the Ministry of Corporate Affairs ('MCA') General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023 and subsequent circulars issued in this regard, the latest being 09/2024 dated September 19, 2024. (Collectively referred to as "MCA Circulars")

In accordance with the aforesaid MCA Circulars and Securities and Exchange Board ('SEBI') Circular Nos. SEBI/HO/ CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD /CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 (collectively referred to as "SEBI Circulars"), the Notice of the AGM along with the Annual Report of the Company for the FY 2025-26 will be sent electronically to those Members whose e-mail addresses are registered with the Company/ National Securities Depository Limited ("NSDL") and Central Depositories Services (India) Limited ("CDSL") (collectively referred to as "Depositories"/"Dps")/Registrar & Transfer Agent ("Registrar"/ "RTA"). Physical copy of the Notice along with accompanying documents will be sent to those Equity Shareholders who request for the same. Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website www.diamantinfra.co.in and websites of the Stock Exchanges, i.e., BSE Limited at www.bseindia.com and on the website of NSDL (agency for providing the Remote e-Voting facility), at www.evoting.nsdl.com.



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9. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended) the Company is providing facility of remote e-voting to its members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with NSDL for facilitating voting through electronic means, as the authorized agency. The facility for voting through Ballot/Polling Paper shall also be made available at the meeting and Members attending the meeting who have not already cast their vote by remote e-voting shall be able to exercise their right at the meeting by Ballot/Polling Paper. The Board has appointed **M/s Avinash Gandhewar & Associates, Practicing Company Secretaries, Nagpur**, as a Scrutinizer to scrutinize the process of e-voting.

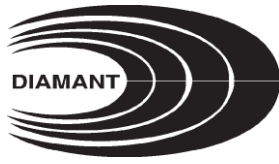
10. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified from time to time.

11. Non-Resident Indian Members are requested to inform the Company's RTA immediately of:

- a) Change in their residential status on return to India for permanent settlement.
- b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

12. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, Permanent Account Number ('PAN'), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc.

1. For shares held in electronic form: to their Depository Participants only and not to the Company's RTA. Changes intimated to the Depository Participants will then be automatically



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reflected in the Company's records which will help the Company and its RTA provide efficient and better service to the Members.

The remote e-voting period begins on 26-09-2026 at 09:00 A.M. and ends on 28-09-2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e.22-09-2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 22-09-2026.



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How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period 2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’



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section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “**Access to e-Voting**” under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at <https://eservices.nsdl.com>. Select “**Register Online for IDeAS Portal**” or click at

<https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>

3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.
4. Shareholders/Members can also download NSDL Mobile App “**NSDL Speede**” facility by scanning the QR code mentioned below for seamless voting experience.



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	NSDL Mobile App is available on  App Store  Google Play  
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to



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	see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911



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B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****



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c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***
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5. Password details for shareholders other than Individual shareholders are given below:

- a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
- b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
- c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**



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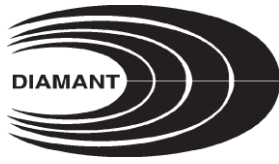
Email: diamant123@gmail.com, Website: www.diamantinfra.co.in

6. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
 - a) Click on “**Forgot User Details/Password?**”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?**” (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle is in active status.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.



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6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.



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Email: diamant123@gmail.com, Website: www.diamantinfra.co.in

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to gpassociates.ngp@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "**Upload Board Resolution / Authority Letter**" displayed under "**e-Voting**" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Sagar S. Gudhate, Senior Manager at evoting@nsdl.com



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Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to www.diamantinfra.co.in.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to www.diamantinfra.co.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A) i.e. Login method for e-Voting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.



STATEMENT OF MATERIAL FACTS CONCERNING ITEMS OF SPECIAL BUSINESS

(Annexed to notice pursuant to Section 102 of the Companies Act, 2013)

Item No. 3:

To Appointment of Mr. Jigar Hasmukhrai Kamdar (DIN:01907056) as an Non-Executive Independent Director

Pursuant to Section 161 of the Companies Act, 2013, the Board, on 04.09.2026, appointed Mr. Jigar Hasmukhrai Kamdar (DIN:01907056) as an Director in the capacity of Independent Director of the Company for a term of 5 (Five) years with effect 29th September 2026 up to 28th September 2031 (both days inclusive) subject to the approval of the shareholders through a special resolution.

The Company has received the following from Jigar Hasmukhrai Kamdar (DIN:01907056):

- I. Consent in writing to act as Director in Form DIR-2 pursuant to Rule 8 of the Companies (Appointment & Qualification of Directors) Rules, 2014 (“the Appointment Rules”);
- II. Intimation in Form DIR-8 in terms of the Appointment Rules to the effect that he is not disqualified under sub-section (2) of Section 164 of the Act;
- III. A declaration to the effect that he meets the criteria of independence as provided in sub-section (6) of Section 149 of the Act and under the LODR Regulations;
- V. Declaration pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018, and NSE Circular No. NSE/ CML/2018/24 dated June 20, 2018, that he has not been debarred from holding office of a director by virtue of any order passed by SEBI or any other such authority;
- VI. Confirmation that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties as an Independent Director of the Company;



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VII.A declaration that he is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to his registration with the data bank of independent directors maintained by the Indian Institute of Corporate Affairs.

The Nomination and Remuneration Committee (NRC) had previously finalized the desired attributes for the selection of the independent director(s). Based on those attributes, the NRC recommended the candidature of Mr. Jigar Hasmukhrai Kamdar (DIN:01907056). In the opinion of the Board, Mr. Jigar Hasmukhrai Kamdar (DIN:01907056) fulfils the conditions for independence specified in the Act, the Rules made thereunder, the LODR Regulations and such other laws / regulations for the time being in force, to the extent applicable to the Company.

The Board noted that Mr. Jigar Hasmukhrai Kamdar skills, background and experience are aligned to the role and capabilities identified by the NRC and that he is eligible for appointment as an Independent Director. The resolution seeks the approval of members for the appointment of Mr. Mr. Jigar Hasmukhrai Kamdar as an Non- Executive Independent Director of the Company for a term of 5 (Five) years effective 29th September 2026 up to 28th September 2031 (both days inclusive) pursuant to Sections 149, 152 and other applicable provisions of the Act and the Rules made thereunder including any statutory modification(s) or re-enactment(s) thereof and she shall not be liable to retire by rotation. In compliance with Section 149 read with Schedule IV to the Act and Regulation 25 of the LODR Regulations, the approval of the Members is sought for the appointment of Mr. Jigar Hasmukhrai Kamdar as Non- Executive Independent Director of the Company, as a special resolution.

No director, KMP or their relatives to whom the resolution relates is interested in or concerned, financially or otherwise, in passing the proposed resolution set out in item no. 3. The Board recommends the special resolution as set out in Item no. 3 of this notice for the approval of members.

Additional information on director recommended for appointment / reappointment as required under Regulation 36 of the LODR Regulations and applicable secretarial standards:



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Brief Profile:

Mr. Jigar Hasmukhrai Kamdar holds a Bachelor of Commerce (B. Com) from RTMNU, Nagpur and, Nagpur, and has over three Decades of experience in Industries. He brings diverse professional and board-level experience across manufacturing, financial services, construction and infrastructure-related businesses. His experience as a director and additional director across companies operating in these sectors provides him with a broad understanding of corporate affairs, business operations, financial matters, strategic decision-making and governance.

- **Age:** 61 years

Nature of expertise in specific functional areas: Mr. Jigar Kamdar possesses diverse functional expertise developed through his long-standing association with companies operating in the fields of manufacturing, financial intermediation, construction and infrastructure development. His experience at the board level has provided him with practical exposure to corporate governance, strategic planning, business management, commercial decision-making and oversight of business operations. He has gained industry exposure in chemical manufacturing and non-metallic mineral products, along with experience in financial and commercial matters through his association with the financial intermediation sector and construction and infrastructure development through his directorship in an infrastructure company. His areas of expertise include corporate governance and board-level oversight, business strategy, operational and commercial management, financial and risk assessment, stakeholder management, evaluation of business opportunities and strategic decision-making. His cross-sector experience enables him to bring a broad, practical and commercially oriented perspective to board deliberations and contribute effectively to sustainable business growth, risk management and long-term strategic objectives.

- **Disclosure of inter-se relationships between directors and KMP:** None
- **Listed entities (other than the Diamant Infrastructure Limited) in which Jigar Hasmukhrai Kamdar holds directorship and committee membership:** None
- **Listed entities from which Jigar Hasmukhrai Kamdar has resigned in the past three years:** NIL



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- **Skills and capabilities required for the role and the manner in which meets such requirements:**

As per the resolution at Item no. 3 of this Notice, read with the explanatory statement thereto

Other details of Director seeking appointment at the forthcoming Annual General Meeting
Information as required under Clause 1.2.5 of the Secretarial Standard on General Meetings
(SS-2) is given hereunder:

Name of Director	Mr. Jigar Hasmukhrai Kamdar
DIN	01907056
Date of Birth and Age	05.10.1965, 61 years
Details of remuneration sought to be paid	Sitting Fees as may be decided by board from time to time.
Date of first appointment on the Board	29/09/2026
Shareholding in the Company	NIL
Relationship with other Directors, Manager and other Key Managerial Personnel	None
The number of Meetings of the Board attended during FY 2025-26	NA. As appointment is from 29 th September 2026.



Item No. 4:

To Appointment of Mr. Balkisan Satyanarayan Bang (DIN: 07531679) As An Non-Executive Independent Director

Pursuant to Section 161 of the Companies Act, 2013, the Board, on 29th September 2026, appointed Balkisan Satyanarayan Bang (DIN: 07531679) as an Director in the capacity of Independent Director of the Company for a term of 5 (Five) years with effect from 29th September 2026 up to 28th September 2031 (both days inclusive) subject to the approval of the shareholders through a special resolution.

The Company has received the following from Mr. Balkisan Satyanarayan Bang (DIN: 07531679)

- I. Consent in writing to act as Director in Form DIR-2 pursuant to Rule 8 of the Companies (Appointment & Qualification of Directors) Rules, 2014 (“the Appointment Rules”);
- II. Intimation in Form DIR-8 in terms of the Appointment Rules to the effect that he is not disqualified under sub-section (2) of Section 164 of the Act;
- III. A declaration to the effect that he meets the criteria of independence as provided in sub-section (6) of Section 149 of the Act and under the LODR Regulations;
- IV. Declaration pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018, and NSE Circular No. NSE/ CML/2018/24 dated June 20, 2018, that he has not been debarred from holding office of a director by virtue of any order passed by SEBI or any other such authority;
- V. Confirmation that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties as an Independent Director of the Company;



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VI. A declaration that he is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to his registration with the data bank of independent directors maintained by the Indian Institute of Corporate Affairs.

The Nomination and Remuneration Committee (NRC) had previously finalized the desired attributes for the selection of the independent director(s). Based on those attributes, the NRC recommended the candidature of Mr. Balkisan Satyanarayan Bang (DIN: 07531679). In the opinion of the Board, Mr. Balkisan Satyanarayan Bang (DIN: 07531679) fulfils the conditions for independence specified in the Act, the Rules made thereunder, the LODR Regulations and such other laws / regulations for the time being in force, to the extent applicable to the Company.

The Board noted that Mr. Balkisan Satyanarayan Bang (DIN: 07531679) skills, background and experience are aligned to the role and capabilities identified by the NRC and that he is eligible for appointment as an Independent Director. The resolution seeks the approval of members for the appointment of Mr. Balkisan Satyanarayan Bang (DIN: 07531679) as a Non- Executive Independent Director of the Company for a term of 5 (Five) years effective from 29th September 2026 up to 28th September 2031 (both days inclusive) pursuant to Sections 149, 152 and other applicable provisions of the Act and the Rules made thereunder including any statutory modification(s) or re-enactment(s) thereof and he shall not be liable to retire by rotation. In compliance with Section 149 read with Schedule IV to the Act and Regulation 25 of the LODR Regulations, the approval of the Members is sought for the appointment of Mr. Balkisan Satyanarayan Bang (DIN: 07531679) as Non- Executive Independent Director of the Company, as a special resolution.

No director, KMP or their relatives to whom the resolution relates is interested in or concerned, financially or otherwise, in passing the proposed resolution set out in item no. 4. The Board recommends the special resolution as set out in Item no. 4 of this notice for the approval of members.



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Additional information on director recommended for appointment / reappointment as required under Regulation 36 of the LODR Regulations and applicable secretarial standards:

Brief Profile:

Mr. Balkisan Satyanarayan Bang is an Fellow Member of the Institute of Chartered Accountant of India (ICAI) a Bachelor of Commerce (B.Com) degree from Rashtrasant Tukadoji Maharaj Nagpur University (RTMNU), Nagpur. With more than four decades of professional experience as a Audits, Tax regulations Practice, he brings in-depth knowledge and practical expertise in handling complex regulatory matters.

He has a strong background in corporate governance, secretarial audits, drafting and vetting of legal documents, and advisory on compliance under the Companies Act, SEBI Regulations, and other allied corporate laws. His experience extends to managing listing and securities compliances, board and shareholder meetings, and providing strategic guidance on regulatory and legal frameworks.

- **Age:** 65 years
- **Nature of expertise in specific functional areas:** Mr. Balkisan Satyanarayan Bang (DIN: 07531679) has over four Decades of experience in corporate Audit, compliance and governance. He specializes in Audits, Tax regulations, with proven expertise in ensuring adherence to statutory frameworks. He has advised companies on compliance strategies, risk management, and best governance practices, bringing valuable insight into navigating complex regulatory landscapes.
- **Disclosure of inter-se relationships between directors and KMP:** None
- **Listed entities (other than the Diamant Infrastructure Limited) in which Balkisan Satyanarayan Bang holds directorship and committee membership:** None
- **Listed entities from which Balkisan Satyanarayan Bang has resigned in the past three years:** NIL



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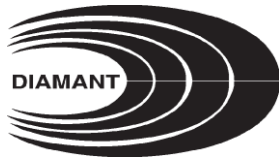
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Skills and capabilities required for the role and the manner in which Balkisan Satyanarayan Bang meets such requirements:

As per the resolution at Item no. 4 of this Notice, read with the explanatory statement thereto.

Other details of Director seeking appointment at the forthcoming Annual General Meeting Information as required under Clause 1.2.5 of the Secretarial Standard on General Meetings (SS-2) is given hereunder:

Name of Director	Mr. Balkisan Satyanarayan Bang
DIN	07531679
Date of Birth and Age	25.06.1961, 65 years
Details of remuneration sought to be paid	Sitting Fees as may be decided by board from time to time.
Date of first appointment on the Board	29/09/2026
Shareholding in the Company	NIL
Relationship with other Directors, Manager and other Key Managerial Personnel	None
The number of Meetings of the Board attended during FY 2025-26	NA. As the appointment is from 29 th September 2026.



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ATTENDANCE SLIP FOR ANNUAL GENERAL MEETING

(To be surrendered at the venue of the meeting)

I certify that I am a registered shareholder/proxy/representative for the registered shareholder(s) of Diamant Infrastructure Limited, I hereby record my presence at the 46th Annual General Meeting of the shareholders of Diamant Infrastructure Limited held on Tuesday, 29th September, 2026 at 11.00 A.M at the registered office of the Company at Plot No. 3, Hindustan Colony, Wardha Road, Nagpur-440015.

Reg. Folio No. / Client ID	
DP ID	
No. of Shares	

Name & Address of Member;

--

Signature of Shareholder/Proxy/Representative
(Please Specify)



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Form No. MGT-11

PROXY FORM

[Pursuant to section 105 (6) of the Companies Act, 2013 and rule 19 (3) of the Companies (Management and Administration) Rules, 2014]

CIN	L26994MH2003PLC143264
Name of the Company	DIAMANT INFRASTRUCTURE LIMITED
Registered office	Plot No. 3, Hindustan Colony, Wardha Road, Nagpur-440015.
Name of the member(s)	
Registered Address	
Email Id	
Folio No / Client ID	DP ID:

I /We, being the member(s) of _____ shares of the above-named company, hereby appoint

1.	Name			
	Address		Signature	
	Email Id			
	Or failing him			
2.	Name			
	Address		Signature	
	Email Id			
	Or failing him			



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as my / our proxy to attend and vote (on a poll) for me / us and on my / our behalf at the 46th Annual General Meeting of the Company to be held on Tuesday, 29th September, 2026 at 11.00 A.M at the registered office of the Company at Plot No. 3, Hindustan Colony, Wardha Road, Nagpur-440015, and at any adjournment thereof in respect of such resolutions as are indicated below:

RESOLUTION NO.	RESOLUTIONS	Optional*	
Ordinary Business		For	Against
1.	To receive, consider and adopt the Audited Financial Statement of the Company for the Financial Year ended 31st March, 2026 and the reports of the Board of Directors and Auditors thereon.		
2.	To approve re-appointment of Mr. Naresh Saboo (DIN: 00297916) as Managing Director of the Company.		
Special Business			
3.	To approve Appointment of Mr. Jigar Hasmukhrai Kamdar (DIN:01907056) as an Non-Executive Independent Director		
4.	To approve Appointment of Mr. Balkisan Satyanarayan Bang (DIN: 07531679) as an Non-Executive Independent Director		

Signed this day of 2026.

Affix
Revenue
Stamp

Signature of the member

Signature of the Proxy Holder(s)



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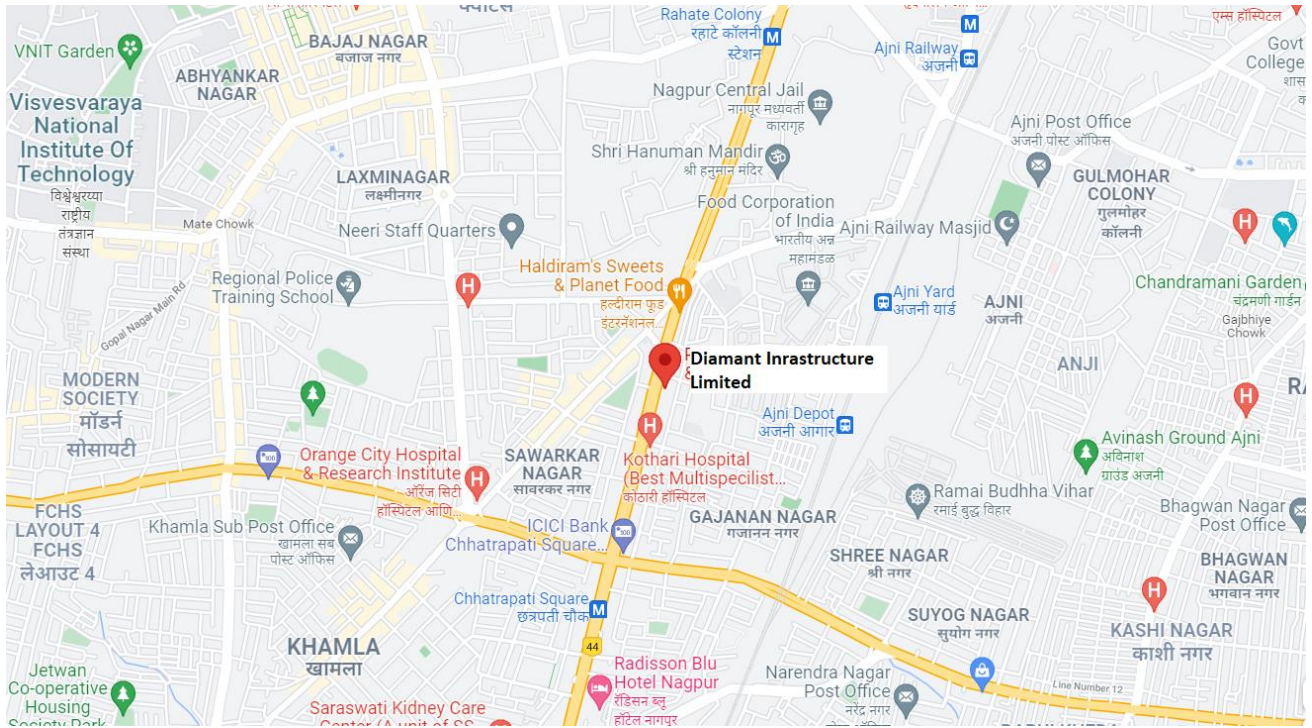
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Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting. The Proxy need not be a member of the Company.

**ROUTE MAP TO THE AGM VENUE OF DIAMANT INRASTRUCTURE LIMITED TO BE HELD ON
TUESDAY, 29th DAY OF SEPTEMBER, 2026 AT 11:00 A.M.**

Link: <https://maps.app.goo.gl/BP8n9YU6hxASofig8>





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DIRECTOR'S REPORT

Your Director's are pleased to present the 46th Annual Report of the Company together with the Audited Financial Statements for the year ended 31st March, 2026

SUMMARISED FINANCIAL RESULTS:	Amount In Rs.	
	2025-26	2024-25
Revenue from operations	-	-
Other Income	15,33,715/-	18,30,617/-
Total Income	15,33,715/-	18,30,617/-
Total Expenses	12,43,850/-	9,17,870/-
Profit/ (Loss) before Exceptional items and tax	2,89,864/-	9,12,747/-
Less:		
Exceptional Item		
Profit or Loss before Tax	2,89,864/-	9,12,747/-
Deferred Tax	9,13,162/-	3,490/-
Previous Tax		
Profit/Loss for the period from continuing operations	(6,23,298)/-	9,09,257/-
Profit or loss for the period	(6,23,298)/-	9,09,257/-
Earning per Equity share (From Continuing operation)		
Basic	(0.02)	0.03
Diluted	(0.02)	0.03

Share Capital

During the year ended 31st March 2026, there is no change in the issued, subscribed and paid-up share capital of the Company. The paid-up capital as on 31st March, 2026 stood at Rs. 704.08 lakhs divided into 3,52,04,000 equity shares of Rs.2/- each.

Bonus

During the year under review no bonus shares are issued by the company.

Dividend

The directors do not recommend any dividend for the financial year 2025-26.

Transfer to Reserves

The current year loss of Rs. 6,23,298/- has been transferred to Reserves & Surplus.

Listing of Shares

The shares of the company are listed on BSE Limited. The trading of the shares has been suspended since March 2020 as the company was not able to pay the listing fees.



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Capital Expenditure on Assets

During financial year 2025-26 the company has not incurred any capital expenditure.

Particulars of Loans, Guarantee and Investment

Loans, guarantees and investments covered under Section 186 of the Companies Act, 2013 forms part of the Notes to the Standalone Financial Statements provided in this Annual Report.

Maintenance of Cost Records

Your company is not required to maintain cost records under sub- section (1) of section 148 of the Companies Act, 2013.

Management Discussion and Analysis

The Management Discussion and Analysis provides analysis of the operating performance of the company's business as well as discussion on the business of the company, outlook, risk and opportunities. Statements in this Management Discussion & Analysis Report describing the Company's objectives, projections, estimates and expectation may be "forward looking statements" within the meaning of applicable laws and regulations and actual results may differ.

1. Overview of Indian Economy

The Indian economy continued to demonstrate resilience during FY 2025-26, supported by domestic demand, Government capital expenditure and continued investment in infrastructure. India's real GDP grew by 7.7% during FY 2025-26, reflecting the strength of domestic economic activity. Continued Government focus on infrastructure, manufacturing and connectivity is expected to support long-term economic development. However, global economic uncertainty, geopolitical developments and fluctuations in commodity prices remain potential risks to the overall economic outlook.

2. Industry Structure and Developments

The infrastructure and construction sector continues to play an important role in India's economic development. The Government's continued focus on roads, highways, expressways and connectivity infrastructure is expected to create opportunities in the sector. However, the Company remained non-operational during the year and did not have any significant operational activity in the infrastructure business. The management continues to explore suitable opportunities for revival and commencement of business operations, subject to availability of viable projects and financial feasibility.



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3. Industry Outlook

The long-term outlook for India's infrastructure sector remains positive, supported by continued Government capital expenditure and the vision of *Viksit Bharat @2047*. Development of transportation infrastructure and improved connectivity may provide potential opportunities for companies operating in the infrastructure sector. Although the Company is presently non-operational, it continues to monitor developments and evaluate suitable business opportunities. Any future business activity will depend upon the availability of financially viable projects, adequate resources and appropriate business opportunities.

4. Risks and Concerns

As the Company is presently non-operational, its primary risks include the inability to secure suitable projects and the challenges associated with restarting business operations. The infrastructure sector is highly competitive and requires adequate financial resources and technical capabilities for successful project execution. Other risks include changes in Government policies, regulatory requirements, fluctuations in material and financing costs and economic uncertainties. The management continues to evaluate these risks while considering suitable opportunities for recommencement of operations.

5. Opportunities and Threats

Continued Government investment in roads, highways and other infrastructure sectors presents potential opportunities for the Company in the long term. However, the ability of the Company to benefit from such opportunities will depend upon its ability to identify suitable projects and arrange the necessary financial and operational resources. Intense competition, limited availability of suitable projects, financing constraints and regulatory changes remain significant challenges. The management will continue to explore viable opportunities with the objective of restarting and developing the Company's business operations in a prudent and sustainable manner.

Operational, Segment wise and Financial Performance of Business

The Company could not get any new infrastructure project during the year and there was no operations in the company hence segment wise performance comparison is not possible. The Management is trying its best for procuring and developing this segment.

The company has registered a total income of Rs. 15.30 lakhs during the year. The profit before tax was Rs. 2.9 lakhs and the net loss for the year was Rs. 6.23 lakhs.

Internal control systems

The Company has in place a well-established internal control procedure covering various areas such as procurement of raw materials for projects infrastructure planning, quality control, maintenance planning, marketing, cost management and debt servicing. Necessary checks and balances have been instituted for timely correction. But since the company is not in operation these procedures have not been followed during the year.



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Development in Human Resources / Industrial Relations

Other than a full-time company secretary there were no employees during the year, so the above meetings have not been conducted.

Details of Significant Changes in Key Financial Ratios and Return on Network

Since there were no business in the Company, above details have not been mentioned.

Change in the Nature of Business

During the period under review there was no change in the nature of business of the Company.

Insurance

The movable assets of the company has been adequately insured.

Environmental Protection, Health and Safety (EHS)

EHS continues to receive the highest priority in all operational and functional areas at all locations of your Company. Systematic process safety analysis, audits, periodic safety inspections are carried out by expert agencies and suitable control measures adopted for ensuring safe operations at the site. Various processes as required for Pollution Control and Environmental Protection are strictly adhered to. But since there was no operation during the year, these processes have not been followed.

Material Changes Affecting Financial Position Between the End of Financial Year and Date of Board Report

There is no material change affecting the financial position between the end of financial year and date of board report.

Details of Subsidiaries, Associate Companies and Joint Venture

There were no subsidiary, associate company or a joint venture company.

Details of Companies That has Ceased to Be Subsidiary, Associate or Joint Ventures

There were no subsidiary, associate or a joint venture company.

Consolidated Financial Statements

As on 31.03.2026 there was no subsidiary or associate of the company, hence consolidated financial statements have not been prepared.



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Directors and Key Managerial Personnel

Your company's Board of Directors comprises of the following Directors

SR. NO	NAME	DIN	DESIGNATION
1.	Shri Naresh Saboo	00297916	Managing Director & CFO
2.	Smt. Madhu Saboo	00395363	Whole Time Director
3.	Shri Gopal Shrikant Kabra	10777447	Additional Independent Director
4.	Shri Nikesh Subhash Zade	10011059	Additional Independent Director

Directors

Mr. Naresh Satyanarayan Saboo who is a Managing Director who retires by rotation at the ensuing Annual General Meeting and is eligible for re-appointment.

Key Managerial Personnel

The Key Managerial personnel are Mr. Naresh Saboo, Managing Director & CFO and Mrs. Madhu Saboo as Whole Time Director. Both have not received any remuneration in FY 2025-26.

Board Evaluation

The Board of Directors has carried out an annual evaluation of its own performance, board committees, and individual directors pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015. The performance of the board was evaluated by the board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc. as provided by the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017.

The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of criteria such as the Composition of committees, effectiveness of committee meetings, etc. Performance evaluation of independent directors was done by the entire board, excluding the independent director being evaluated.



DIAMANT INFRASTRUCTURE LIMITED

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Number of Board Meetings

Sl. No.	Date of the Meeting	No. of Directors attended the Meeting
1	28.05.2025	2
2	13.08.2025	4
3	14.11.2025	4
4	10.02.2026	4

Committees of The Board

1. Audit Committee

Sl. No.	Name	Category of Director	Chairman/ Members
1.	Mr. Nimesh Subhash Zade	Additional Independent Director	Chairperson
2.	Mr. Naresh Saboo	Executive	Member
3.	Mrs. Madhu Saboo	Executive	Member

Audit Committee

The Committee is mandated with the same terms of reference as specified in Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and also confirms to the provisions of Section 177 of the Companies Act, 2013. The Managing Director, Internal Audit team and the Statutory Auditors of the Company are permanent invitees to the meetings of the Audit Committee. The heads of various monitoring/ operating departments are invited to the meetings, as and when required to explain details about the operations.

Further, during this year all the recommendations of the Audit Committee have been accepted by the Board.

Reporting of Fraud by Auditors

During the year 2025-26, none of the Auditors has reported any instances of fraud committed against the Company by its officers or employees under section 143 (12) of the Companies Act, 2013.

2. Nomination and Remuneration Committee

Sl. No.	Name	Category of Director	Chairman/ Members
1.	Mr. Gopal Shrikant Kabra	Additional Independent Director	Chairperson
2.	Mr. Naresh Saboo	Executive	Member
3.	Mrs. Madhu Saboo	Executive	Member



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3. Stakeholders Relationship Committee

Sl. No.	Name	Category of Director	Chairman/Members
1.	Mr. Nikesh Subhash Zade	Additional Independent Director	Chairperson
2.	Mr. Naresh Saboo	Executive	Member
3.	Mrs. Madhu Saboo	Executive	Member

Declaration of Independence from Independent Directors

Independent directors of the Company have submitted a declaration that they meet the criteria of independence as provided in Sub-Section (6) of Section 149 of the Act. Further, there has been no change in the circumstances which may affect their status as Independent director during the year.

Policy of Directors Appointment and Remuneration

Company's policy on Directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under section 178(3) of the Act are covered under Nomination and Remuneration Policy.

Managerial Remuneration

The Company has not paid any remuneration attracting the information required pursuant to Section 197 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Familiarization Programme of the Independent Directors

Periodic presentations are made by Senior Management, Statutory at the Board/Committee meetings on business and performance updates of the Company, global business environment, business risks and its mitigation strategy, impact of regulatory changes on strategy etc. Updates on relevant statutory changes encompassing important laws are regularly intimated to the Independent directors.

Segment Reporting

Your Company is currently operating under a single segment.

Corporate Social Responsibility

Board of Directors of the Company has serious concern about Corporate Social Responsibility (CSR) and devised a CSR policy to carry out CSR initiatives in line with the requirements specified under the Companies Act, 2013. Since the Company had minimal average net profit, there is no CSR Obligation for the FY 2025-26.



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Risk Management

Your Company has devised Risk Management Policy which involves identification of the business risks as well as the financial risks, its evaluation, monitoring, reporting and mitigation measures. The Audit Committee and Board of Directors of the Company periodically review the Risk Management Policy of the Company so that management controls the risk through properly defined network. The details of risk management mechanism and key risks faced by the Company are enumerated in the risk management policy.

Business Description and State of Company's Affairs

During the year 2025-26 the company had no new contracts and as the account of the company was NPA the company did not have any business operation.

Investor Education and Protection Fund (IEPF)

During the year 2025-26 the company was not required to transfer any amount to Investor Education and Protection Fund (IEPF) as per the requirements of the IEPF Rules.

Disclosure Requirements

The Company has devised proper system to ensure compliance with the provisions of all Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively.

Statutory Auditor

The statutory auditor of the company is M/s. R A Gupta & Associates who will be continuing as per the terms of their appointment.

Independent Auditors' Report:

Independent Auditor has pointed out that there were no major business transactions and no employees in the company affecting its going concern. The borrowing of the company had been classified as NPA and for which companies' premises has been given as collateral security, the possession of that property has been taken by bank and the company has vacated that property and shifted to a new place.

Remark by Board of Directors:

For the observation regarding the going concern your directors wish to state that this situation is temporary in nature and they are hopeful that the business will be carried on effectively. Further the company is trying to procure new business and contracts.

The classification of the borrowing of the company as NPA, the management wish to state that we are hopeful of revival.



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Secretarial Auditors

The Company had appointed M/s. Avinash Gandhewar & Associates, Company Secretaries in Practice to undertake the Secretarial Audit of the Company for the financial year 2025-26. The Secretarial Audit Report as required under section 204 of the Companies Act, 2013 and Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in the Form MR-3 is annexed herewith for your kind perusal and information as **Annexure-II**.

Secretarial Standards

The Company has complied with applicable Secretarial Standard.

During the period under review the Company has complied with all the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

1. During the year under review, Mrs. Dipti Subhash Pacholi (Membership No. A62548), Company Secretary of the Company, resigned from the office of Company Secretary with effect from 15 February 2026. As on the date of this Report, the Company has not appointed any other Company Secretary in her place, and the office of Company Secretary continues to remain vacant.

Management's response:

The Company acknowledges the observation regarding the vacancy in the office of Company Secretary following the resignation of Mrs. Dipti Subhash Pacholi (Membership No. A62548) with effect from 15 February 2026. The Company is in the process of identifying and appointing a suitable candidate for the position of Company Secretary and Compliance Officer, in accordance with the applicable provisions of the Companies Act, 2013 and the applicable SEBI Regulations. The Company shall take necessary steps to fill the vacancy and ensure compliance with the applicable statutory requirements at the earliest.

2. The Company has defaulted in Payment of Annual Listing fees and due to this the trading has been Suspended by the Stock exchange.



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Management's response:

The Company is taking necessary steps to address the outstanding dues and regularise the Company's listing-related compliances with the Stock Exchange. The Company shall also undertake the requisite measures and make necessary applications/communications to the Stock Exchange for revocation of the suspension of trading, subject to fulfilment of the applicable requirements prescribed by the Stock Exchange and SEBI.

3. During the period under review, the Company appointed Mr. Gopal Shrikant Kabra (DIN: 10777447) and Mr. Nikesh Subhash Zade (DIN: 10011059) as Additional Non-Executive Independent Directors of the Company on 30 June 2025. The said appointments were subsequently regularised by the members of the Company in the Annual General Meeting held on 30.09.2025. However, the Company has not filed the requisite e-form (DIR-12) with the Registrar of Companies in relation to the regularisation of the aforesaid Directors within the prescribed time. Both the Directors has submitted their resignation on 31.03.2026. As on the date of this Report, the Company has not appointed any other Independent Directors the position continues to remain vacant.

Management's response:

Due to an inadvertent procedural lapse, the requisite e-form(s) relating to their regularisation/appointment were not filed with the Registrar of Companies within the prescribed timeline. The Company has taken note of the said observation and is in the process of taking necessary corrective measures for filing the requisite form(s), along with applicable additional fees, penalties/compounding, if any, as may be applicable under the provisions of the Companies Act, 2013 and the rules made thereunder.

4. The company has not complied with some of the provisions of the Companies Act, 2013 and The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.



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Management's response:

The Company is reviewing the instances of non-compliance and is taking necessary corrective and remedial measures to ensure compliance with the applicable provisions. The Company is also strengthening its internal compliance mechanism and monitoring process to ensure timely and proper compliance with the statutory and regulatory requirements applicable to the Company.

5. During the period under review, During the period under review, it was observed that the Company had complied with the applicable requirements relating to the maintenance and updating of the Structured Digital Database (SDD) in accordance with the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015. However, the compliance status on the BSE portal had not been updated/reflected accordingly and continued to appear as "SDD Non-Compliant".

Management's response:

The Company has taken note of the observation regarding the status of compliance with the Structured Digital Database (SDD) requirements under the SEBI (Prohibition of Insider Trading) Regulations, 2015. The Management clarifies that the Company has duly complied with the applicable provisions relating to the maintenance and updating of the Structured Digital Database (SDD). However, the compliance status on the BSE portal has not yet been updated and continues to reflect the status as "SDD Non-Compliant". Company has taken note of the discrepancy in the compliance status appearing on the BSE portal and is in the process of taking appropriate steps with the concerned authorities/exchange for updating and rectification of the status.

Significant and Material Orders Passed by the Regulators

There is no significant or material order passed by any Regulators or Courts or Tribunals impacting the going concern status and Company's operations in future.



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Deposits

During the year the Company has not accepted/ renewed any deposit from public. The total deposits remained unpaid or unclaimed as at 31st March, 2026 is Nil. There is no default in repayment of deposits or payment of interest thereon during the year.

Related Party Transactions

During the year there were no materially significant related party transactions made by the Company with Promoters, Key Managerial Personnel or other designated persons which may have potential conflict with the interest of the Company at large.

Director's Responsibility Statement

In accordance with the provisions of Section 134(5) of the Companies Act, 2013, the Directors would like to state that:

1. In the preparation of annual accounts for the financial year ended 31st March 2026, the applicable accounting standards have been followed;
2. They had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for the year under review;
3. They had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
4. They had prepared the annual accounts for the financial year ended 31st March 2026, on a going concern basis;
5. They had laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and were operating effectively and
6. They had devised proper systems to ensure compliance with the provisions of all applicable laws and such systems were adequate and operating effectively.

Internal Financial Controls with Reference to the Financial Statements

Your Company has internal financial control systems commensurate with the nature of its business, size and complexity of its operations. Internal financial control systems include policies and procedures which are designed to ensure reliability of financial reporting, compliance with policies, procedure, applicable laws and regulations and that all assets and resources are acquired economically, used efficiently and adequately protected.

Your Company has appointed a Sanjeev Shekhar & Co., Chartered Accountant as an Internal Auditor to monitor and evaluate the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies at all locations of the Company and its subsidiaries and to report the same on quarterly basis to Audit Committee.

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, audit performed by the Internal, Statutory and Secretarial Auditors and the reviews performed by the relevant board committees, including the audit & management committee, the board is of the opinion that the Company's internal financial controls were adequate during the financial year 2025-26.



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Proceeding pending under the Insolvency and Bankruptcy code, 2016

No application has been made under the Insolvency and Bankruptcy code, 2016 against the company

Establishment of Vigil Mechanism

The Company has established a vigil mechanism for Directors and employees to report their genuine concerns. As there were no employees in the company, there were no complaints received during the year.

Prevention of Insider Trading

The Securities and Exchange Board of India (SEBI) vide notification dated January 15, 2015 had put in place a new framework for prohibition of Insider Trading in securities and to strengthen the legal framework thereof. These regulations of the SEBI under the above notification had become effective from May 15, 2015. Whereas on 31st December, 2018, the regulations were amended with Securities and Exchange Board of India (Prohibition of Insider Trading) (Amendment) Regulations, 2018 effective from 1st April, 2019. Accordingly, the Board has formulated Code of Conduct and Fair Disclosure for Prevention of Insider Trading Policy in accordance with Regulation 8 & 9 of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 for regulating, monitoring and reporting of Trading of Shares by Insiders. The Code lays down guidelines, procedures to be followed and disclosures to be made while dealing with shares of the Company.

Code of Conduct

The Directors, KMP's and Senior Management of the Company have affirmed compliance with Code of Conduct applicable to them during the year ended March 31, 2026.

The Annual Report of the Company contains a certificate by the Chairman and Managing Director, on compliance declaration received from the Members of the Board, KMP's and Senior Management as **Annexure-5**.

Legal, Governance and Brand Protection

Your Company continued to focus on the key areas and projects within the Legal, Compliance and Corporate Affairs functions however there was no projects in the company.

Enhancing Shareholders Value

Your Company believes that its Members are its most important stakeholders. Accordingly, your Company's operations are committed to the pursuit of achieving high levels of operating performance and cost competitiveness, consolidating and building for growth, enhancing the productive asset and resource base and nurturing overall corporate reputation. The board aims to restart the operation of the company soon.



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Disclosure Under the Sexual Harassment of Women At Workplace (Prevention, Prohibition And Redressal) Act, 2013

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary and trainees) are covered under this policy. The Company has not received any sexual harassment complaint during the year 2025-26.

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings

There was no scope for Conservation of Energy, Technology Absorption as the company was not having any operations & the Company has not had any foreign exchange earnings and outgo during the year. However, some disclosures are mentioned in **Annexure-1**.

Human Resources

The Company's Human Resource philosophy is to establish, build and retain a strong performance and competency driven culture with greater sense of accountability and responsibility. The Company has been focused to create an environment that assists the employees to enhance their sense of pride in what they are doing thereby contributing to better productivity. The Company through its effective HR policies and systems has always encouraged its workers to innovate and apply new ideas to achieve quantum leaps in both size and scale of operations. The Company believes that its real strength lies in the commitment and quality of its people. Employees are provided opportunity to grow and prosper. Since there was no operation in the company there were no human resources employed during the year.

Particulars of Employees

The Company has no Employees due to sluggish market conditions coupled with other economic factors which has resulted in no operation.

Annual Return

Pursuant to Section 92(3) of the Act and Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return for the financial year 2025-26 is uploaded on the website of the Company and the same is available on: www.diamantinfra.co.in

Corporate Governance

As per Regulation 15(2) of the SEBI (LODR) Regulations, 2015 compliance with Regulations 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in relation to corporate governance shall not apply to the listed entity having Paid Up Equity Share Capital not exceeding rupees Ten Crores and net worth not exceeding Rupees Twenty Five Crores, as on the last day of the previous financial year.

Therefore, compliance with aforementioned corporate governance regulations shall not apply to Diamant Infrastructure Limited as the Paid-up equity capital was below Rs. 10 Crores and net worth was below Rs. 25 Crores, as on the last day of the previous financial year i.e as on March 31, 2026.

The Report on Corporate Governance is Annex in **Annexure-4**



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Green Initiatives

To support the Green Initiative, Members who have not registered their e-mail address are requested to register their e-mail address for receiving all communication including Annual Report, Notices, Circulars etc. from the Company electronically.

Electronic copies of Annual Report 2025-26 and the Notice of 46th Annual General Meeting shall be sent to all the members whose email addresses are registered with the company/depository participant.

Annexure to this Report

The following are the annexure to this report:

1. Conservation of energy, technology absorption, Research and development and foreign exchange earnings and outgo in Annexure -1.
2. Secretarial Audit Report (Form MR-3) in Annexure -2.
3. Particulars of Remuneration in Annexure -3.
4. Corporate Governance Report in Annexure -4.
5. Declaration under Schedule V regarding compliance with the Code of Conduct Annexure - 5

Cautionary Statement

Statements in the Directors' report and the management discussion and analysis describing the Company's objectives, expectations or predictions may be forward looking within the meaning of applicable securities laws and regulations. Actual results might differ materially from those either expressed or implied in the statement. Important factors that could influence the Company's operations include global and domestic demand and supply conditions affecting selling prices of finished goods, input availability and prices, changes in government regulations, tax laws, economic developments within the country and other related factors such as litigation and industrial relations.

Acknowledgements

The Board of Directors places on record its sincere appreciation and gratitude to the Shareholders, Bankers, Government authorities, regulatory bodies and other stakeholders for their continued support and cooperation during the year. The Directors also acknowledge the guidance and support extended by the Central and State Governments and other Government agencies.

The Board appreciates the continued support and cooperation of all concerned in maintaining the Company's affairs and fulfilling its statutory and regulatory obligations during the year. The Directors look forward to the continued support and cooperation of all stakeholders in the future.

On behalf of the Board of Directors

Place: Nagpur
Dated: 04/09/2026

Sd/-
Naresh Saboo
Managing Director
DIN: 00297916

Sd/-
Madhu Saboo
Director
DIN: 00395363



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ANNEXURE - 1

THE CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

[Statement pursuant to Section 134(3)(m) of The Companies Act, 2013, read with Rule 8(3) of The Companies (Accounts) Rules, 2014]

1. CONSERVATION OF ENERGY:

1. Company ensures that the manufacturing operations are conducted in the manner whereby optimum utilization and maximum possible savings of energy is achieved.
2. No specific investment has been made in reduction in energy consumption.
3. As the impact of measures taken for conservation and optimum utilization of energy are not quantitative, its impact on cost cannot be stated accurately.

4. TECHNOLOGY ABSORPTION:

RESEARCH DEVELOPMENT ACTIVITIES: Design and development of new products with emerging technologies.

Design quality and feature enhancements in technology migration.

Apply value engineering approach for design to cost target in development for competitive advantage in cost and quality.

Engineering emerging technologies in display instrumentation, sensing, electro-mechanical actuation domains and integrating applications in new requirements.

Collaborate and drive technology deployment in manufacturing processes to complement innovative design solutions for market growth.

5. FOREIGN EXCHANGE EARNINGS & OUTGO:

	2025-2026 (Rs. Lacs)	2024-2025 (Rs. Lacs)
a. Foreign Exchange Used	Nil	Nil
b. Foreign Exchange Earned	Nil	Nil

On behalf of the Board of Directors

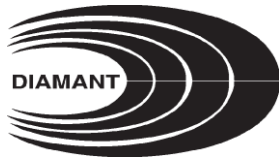
Sd/-

Naresh Saboo
Managing Director
DIN: 00297916

Sd/-

Madhu Saboo
Whole Time Director
DIN: 00395363

Place: Nagpur
Dated: 04/09/2026



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ANNEXURE – 2

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to Section 204 (1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

DIAMANT INFRASTRUCTURE LIMITED

(CIN: L26994MH2003PLC143264)

Plot No 3, 89 Hindustan Colony Wardha Road,

Nagpur, Maharashtra, India, 440015.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **DIAMANT INFRASTRUCTURE LIMITED (CIN: L26994MH2003PLC143264)** secretarial audit was conducted for the financial year from 1st April 2025 to 31st March, 2026 in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

Based on my verification of the Company books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorised representatives during the course of Secretarial Audit, I hereby report that in my opinion, the Company has during the audit period covering the financial year ended on 31st March, 2026 (“Audit Period”) complied with the Statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter;



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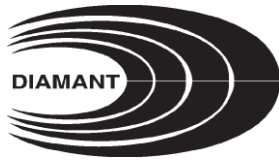
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I further reported that maintenance of proper and updated Books, Papers, Minutes Books, filing of Forms and Returns with applicable regulatory authorities and maintaining other records is responsibility of management and Company, my responsibility is to verify the content of the documents produced before us, make objective evaluation of the content in respect of compliance and report thereon.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of;

- i. The Companies Act, 2013 (the Act) and the rules made there under;
- ii. The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made there under;
- iii. The Depositories Act, 1996 and the Regulations and Bye-law framed hereunder;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India, 1992 ('SEBI Act');
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **(Not Applicable during the reporting period)**
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not Applicable during the reporting period)**
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Guidelines, 2014; **(Not Applicable during the reporting period)**



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- (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not Applicable during the reporting period)**
- (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfers Agents) Regulations, 1993;
- (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **(Not Applicable during the reporting period)**
- (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable during the reporting period)**
- (i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

vi. Other Laws applicable to the Company;

Further, as per the information provided by management, the Company has complied with below mentioned all other laws as specifically applicable to it.

I have also examined the compliance with the applicable clause of following;

- I. Secretarial Standards I and II issued by The Institute of Company Secretaries of India.
- II. The Listing Agreement entered into by the Company with BSE Limited



DIAMANT INFRASTRUCTURE LIMITED

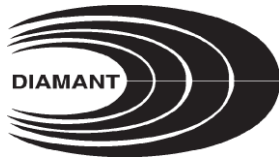
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During the period under review the Company has complied with all the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

- 1. During the year under review, Mrs. Dipti Subhash Pacholi (Membership No. A62548), Company Secretary of the Company, resigned from the office of Company Secretary with effect from 15 February 2026. As on the date of this Report, the Company has not appointed any other Company Secretary in her place, and the office of Company Secretary continues to remain vacant.***
- 2. The Company has defaulted in Payment of Annual Listing fees and due to this the trading has been Suspended by the Stock exchange.***
- 3. During the period under review, During the period under review, the Company appointed Mr. Gopal Shrikant Kabra (DIN: 10777447) and Mr. Nikesh Subhash Zade (DIN: 10011059) as Additional Non-Executive Independent Directors of the Company on 30 June 2025. The said appointments were subsequently regularised by the members of the Company in the Annual General Meeting held on 30.09.2025. However, the Company has not filed the requisite e-form (DIR-12) with the Registrar of Companies in relation to the regularisation of the aforesaid Directors within the prescribed time. Both the Directors has submitted their resignation on 31.03.2026. As on the date of this Report, the Company has not appointed any other Independent Directors the position continues to remain vacant.***
- 4. The company has not complied with some of the provisions of the Companies Act, 2013 and The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.***
- 5. During the period under review, it was observed that the Company had complied with the applicable requirements relating to the maintenance and updating of the Structured Digital Database (SDD) in accordance with the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015. However, the compliance status on the BSE portal had not been updated/reflected accordingly and continued to appear as “SDD Non-Compliant”.***



DIAMANT INFRASTRUCTURE LIMITED

Plot No. 3, Hindustan Colony, Wardha Road, Nagpur - 440015.

Tel: +91 8007442211, CIN No.: L26994MH2003PLC143264

Email: diamant123@gmail.com, Website: www.diamantinfra.co.in

I further report that: -

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Independent Directors. Further, in my opinion adequate system, process and control exist in the Company to monitor and ensure compliances with the following other applicable laws such as;

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda are sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes inspected, the decisions were generally taken unanimously.

I further report that there are adequate systems and processes in the company that commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For M/s Avinash Gandhewar & Associates

Practicing Company Secretaries

Sd/-

CS Avinash Gandhewar

Proprietor

FCS No: 11197

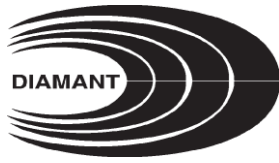
CP No: 16490

UDIN: F011197H001368498

Peer Reviewed Certificate No: 2718/2022

Date: 03/09/2026

Place: Nagpur



DIAMANT INFRASTRUCTURE LIMITED

Plot No. 3, Hindustan Colony, Wardha Road, Nagpur - 440015.

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“ANNEXURE A”

To,

The Members,

DIAMANT INFRASTRUCTURE LIMITED

(CIN: L26994MH2003PLC143264)

Plot No 3, 89 Hindustan Colony Wardha Road,
Nagpur, Maharashtra, India, 440015.

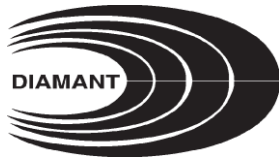
My report of even date is to be read along with this letter.

Management's Responsibility:

1. Maintenance of Secretarial records is the responsibility of management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on the test basis to ensure that correct facts are reflected in Secretarial records. I believe that the processes and practices I followed provide a reasonable basis for my opinion.

Auditor's Responsibility:

3. I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. Where ever required, I have obtained the Management representation about compliance of laws, rules and regulations and happenings of events etc.
5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. my examination was limited to the verification of procedures on test basis.



DIAMANT INFRASTRUCTURE LIMITED

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Disclaimer

6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of efficacy or effectiveness with which the management has conducted the affairs of the Company.

For M/s Avinash Gandhewar & Associates

Practicing Company Secretaries

Sd/-

CS Avinash Gandhewar

Proprietor

FCS No: 11197

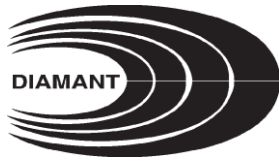
CP No: 16490

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ANNEXURE – 3

PARTICULARS OF REMUNERATION

The information required under Section 197 of the Act and the Rules made there-under with subsequent amendments thereto, in respect of employees of the Company is as follows:-

No remuneration under section 197, Hence NIL.

On behalf of the Board of Directors

Sd/-

Sd/-

Place: Nagpur
Dated: 04/09/2026

Naresh Saboo
Managing Director
DIN: 00297916

Madhu Saboo
Whole Time Director
DIN: 00395363



DIAMANT INFRASTRUCTURE LIMITED

Plot No. 3, Hindustan Colony, Wardha Road, Nagpur - 440015.

Tel: +91 8007442211, CIN No.: L26994MH2003PLC143264

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ANNEXURE – 4

REPORT ON CORPORATE GOVERNANCE

(Pursuant to Schedule V of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015)

As per Regulation 15(2) of the SEBI (LODR) Regulations, 2015 compliance with Regulations 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in relation to corporate governance shall not apply to the listed entity having Paid Up Equity Share Capital not exceeding rupees Ten Crores and net worth not exceeding Rupees Twenty Five Crores, as on the last day of the previous financial year.

Therefore, compliance with aforementioned corporate governance regulations shall not apply to Diamant Infrastructure Limited as the Paid-up equity capital was below Rs. 10 Crores and net worth was below Rs. 25 Crores, as on the last day of the previous financial year i.e as on March 31, 2026.

On behalf of the Board of Directors

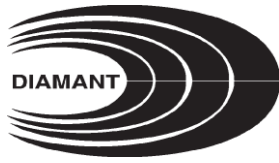
Sd/-

Sd/-

Place: Nagpur
Dated: 04/09/2026

Naresh Saboo
Managing Director
DIN: 00297916

Madhu Saboo
Whole Time Director
DIN: 00395363



DIAMANT INFRASTRUCTURE LIMITED

Plot No. 3, Hindustan Colony, Wardha Road, Nagpur - 440015.

Tel: +91 8007442211, CIN No.: L26994MH2003PLC143264

Email: diamant123@gmail.com, Website: www.diamantinfra.co.in

ANNEXURE-5

DECLARATION UNDER SCHEDULE V (D) OF THE LISTING REGULATIONS BY THE CHAIRMAN & MANAGING DIRECTOR OF AFFIRMATION BY THE DIRECTORS, KMPs AND SENIOR MANAGEMENT OF COMPLIANCE WITH THE CODE OF CONDUCT

To,
The Members
Diamant Infrastructure Limited
Nagpur

Pursuant to Regulation 34 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby declare that all the Board Members, KMPs and Senior Management Personnel are aware of the provisions of the Code of Conduct laid down by the Board as made effective from 13th February, 2018.

All Board Members and Senior Management Personnel have affirmed compliance with the Code of Conduct.

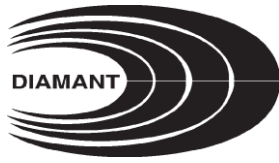
For, DIAMANT INFRASTRUCTURE LIMITED

Sd/-

Naresh Saboo
(Managing Director)
DIN:- 00297916

Date: 04/09/2026

Place: Nagpur



DIAMANT INFRASTRUCTURE LIMITED

Plot No. 3, Hindustan Colony, Wardha Road, Nagpur - 440015.

Tel: +91 8007442211, CIN No.: L26994MH2003PLC143264

Email: diamant123@gmail.com, Website: www.diamantinfra.co.in

CERTIFICATE ON NON-DISQUALIFICATION OF DIRECTORS
[pursuant to clause 10 (i) of the Part C of Schedule V read with Regulation 34(3) of the
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Members,
Diamant Infrastructure Limited
Pl No. 3, Hindustan Colony, Wardha Road
Nagpur – 440015, Maharashtra

We certify that pursuant to disclosure made by all Directors of M/s. Diamant Infrastructure Limited as required under section 164(2) and Rule 14(1) of Companies (Appointment and Qualification of Directors) Rule, 2014 and Schedule V of SEBI (LODR) (Amendment) Regulations, 2018 and verification of data available on MCA portal, none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority.

For M/s Avinash Gandhewar & Associates

Practicing Company Secretaries

Peer Review Certificate No: 2718/2022

Sd/-

CS Avinash Gandhewar

Proprietor

FCS. No: 11197

CP No: 16490

UDIN: F011197H001368553

Date: 03/09/2026

Place: Nagpur

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF DIAMANT INFRASTRUCTURE LIMITED

Report on the Audit of Standalone Financial Statement

Opinion

We have audited the accompanying Ind-AS financial statements of '**DIAMANT INFRASTRUCTURE LIMITED** ('the Company'), (**PAN : AAACD2168B**) which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year ended on that date and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at 31st March, 2026, its profit and cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act (SA's). Our responsibilities, under those standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis for our audit opinion on the standalone financial statements.

Material Uncertainty Related to Going Concern

There is no major business transaction in the company and there is no employee employed for the operation of the same, on the basis of this information, in our opinion this might affect the going concern concept of the company in the near future. But on the basis of written representation received from the management we have been informed that the situation is temporary in nature and in the near future they will carry on the business effectively. The above factors cast a significant uncertainty on the company's ability to continue as a going concern. Pending the resolution of the above uncertainties, the Company has prepared the aforesaid statement on a going concern basis.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming an opinion thereon, and we do not provide a separate opinion on these matters.

We have not determined any key audit matters to be communicated in our report of the current period except the fact that the loan which has been classified as NPA for which company's premises has been given as collateral security, the possession of that premises has been taken by the bank, and the company has vacated that property and shifted to the new place.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the audit of the Standalone Financial Statements

a) Audit of the Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the standalone financial statements.

As part of an audit in accordance with SA's, we exercise professional judgement and maintain professional scepticism throughout the audit. We also :

Identify and assess the risks of material mis-statement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**FOR R A GUPTA & ASSOCIATES;
CHARTERED ACCOUNTANTS;
Reg. No. 128210W,
NAGPUR
29th MAY, 2026
SD/-**

**(CA. PRATEEK RAJESH GUPTA),
PARTNER,
Membership No. 168890
UDIN : 26168890XNATBO4968**

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ('the Order') issued by the Central Government of India in terms of sub section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.
2. As required by section 143 (3) of the Act, we report that :

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

In our opinion, proper books of accounts as required by law have been kept by the Company so far as appears from our examination of those books;

The Balance Sheet, Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this report are in agreement with the books of account;

In our opinion, the aforesaid Ind AS financial statement comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015, as amended;

On the basis of written representation received from directors as on 31st March 2026, taken on record by the Board of Directors, none of the directors of the Company is disqualified as on 31st March 2026, from being appointed as a director in terms of Section 164(2) of the Act;

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**";

With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended :

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the company to its directors during the year is in accordance with the provisions of Section 197 of the Act.

With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:

- i) The Company has disclosed the impact of any pending litigations on its financial position in its standalone financial statements.
- ii) The Company has made provision, as required under the applicable law or accounting standards, for material forceable losses, if any, on long term contracts including derivatives contracts including derivative contracts.
- iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

**FOR R A GUPTA & ASSOCIATES;
CHARTERED ACCOUNTANTS;
Reg. No. 128210W,
NAGPUR
29th MAY, 2026
SD/-
(CA. PRATEEK RAJESH GUPTA),
PARTNER,
Membership No. 168890
UDIN : 26168890XNATBO4968**

ANNEXURE 'A' TO THE AUDITOR'S REPORT REFERRED TO IN PARAGRAPH (1) OF
OUR REPORT EVEN DATE ON THE ACCOUNTS OF '**DIAMANT
INFRASTRUCTURE LIMITED, NAGPUR**' FOR THE YEAR ENDED ON 31ST
MARCH, 2026

=====

The annexure referred to in our Independent Auditor's Report to the members of the Company on the financial statements for the year ended 31st March, 2026, we report that:

1. In respect of the company's Property, Plant and Equipment and Intangible Assets :
 - a) A. The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment and relevant details of right of use assets.

B. The Company has maintained proper records showing full particulars of intangible assets.
 - b) The title deeds of immovable properties are held in the name of the company, disclosed in the financial statements included under Property, Plant & Equipment.
 - c) As explained to us, all property, plant & equipment have been verified by the management during the year in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. As informed to us, no material discrepancies were noticed on such verification.
 - d) The company has not revalued any of its Property, Plant & Equipment and Intangible Assets during the year.

- e) No proceedings have been initiated during the year or are pending against the company as at 31st March 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

2. (a) In respect of it's inventories:

The inventories have been physically verified during the year by the management.
In our opinion, the frequency of verification is reasonable.

- ii) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the Company and the nature of it's business.

- iii) The Company has maintained proper records of inventories. As per the information and explanation given to us, no material discrepancies were noticed on physical verification.

- (b) The company has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, from banks or financial institutions on the basis of security of current assets and the statements of current assets submitted to banks, for working capital limits have not been provided to us by the management.

3. The Company has made investments in, companies, firms, LLP's and granted unsecured loans to other parties, during the year, in respect of which

- a) The company had not provided any loans to any other entity during the year but had provided Corporate Guarantee to Andhra Bank for loan to Ginger Infrastructure Pvt. Ltd. of Rs. 30 crores which has been foreclosed during the year and NOC has been received from the company in earlier years. The company has not provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) of the Order are not applicable to the company and hence not commented upon.

- b) In our opinion, the investments made and terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Company's Interest.
 - c) In respect of loans granted by the company, the schedule of repayment of principal and payment of interest has been stipulated and the repayment of principal amounts and receipts of interest have generally been regular as per stipulation.
 - d) In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.
 - e) No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.
 - f) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under Clause 3(iii)(f) is not applicable.
4. In our opinion and according to the informations and explanations given to us, the Company has complied with the provisions of section 185 to 186 of the Act, with respect to the loans, investments, guarantees and security, except flats of Dhaba which were given as additional security to the bank on behalf of loan obtained by M/s. Ginger Infrastructure Pvt. Ltd. and the old guarantee given to the bank when M/s. Ginger Infrastructure Pvt. Ltd. was a subsidiary at the time of obtaining the loan, and from the closing of the previous financial year M/s. Ginger Infrastructure Pvt. Ltd. is neither a subsidiary nor the associate of M/s. Diamant Infrastructure Ltd. and during the previous years M/s. Ginger Infrastructure Pvt Ltd has foreclosed the said loan and received NOC from Union Bank of India and hence the corporate guarantee stands discontinued.
5. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
6. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act for any of the services / goods of the Company.

7. In respect of Statutory dues:

- a. According to information and explanations given to us and on the basis of our examination of the books of account, and records, during the current financial year a major liability has arisen to the Company to deposit undisputed statutory dues including Sales tax, Service Tax, Value added Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs, Duty of Excise, Cess and any other statutory dues with the appropriate authorities.

According to the information and explanations given to us, and according to our finding no such undisputed amounts were in arrears as at March 31, 2026 for a period of more than six months from the date on when they become payable.

- b. According to the information and explanation given to us, there are certain statutory dues which have not been deposited on account of disputes are as follows:

Name of Statute	Nature of Dues	Amount of Demand Outstanding (Rs.)	Period to which it relates	Forum where dispute is pending
Nagpur Local Body tax	Payment of tax on Sales	75,20,319/-	F.Y. 2013-14	Bombay High Court
ESIC	Dec 2015 to Dec 2018 ESIC Contributions	8,21,858/-	Dec 2015 to Dec 2018	Appellate Authority ESIC

8. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961)

... (a) In our opinion and according to the information and explanations given to us, the Company has defaulted in the repayment of following dues to banks and financial institution :

Union Bank of India Dharampeth Branch Nagpur.

Sr No	Type of Facilities	Amount Sanctioned	Current outstanding
1	Cash Credit	8,00,00,000/-	4,26,57,930.6/-
2	Car Loan	11,25,000/-	6,05,315/-
3	Temporary Overdraft	No basis found	43,98,354 /-

SREI Equipment Finance Ltd. Nagpur

Sr No	Type of Facilities	Amount Sanctioned	Current outstanding
1	Unsecured Loan	2,34,36,000/-	2,34,36,000/-

All the above mentioned facilities has been classified as NPA by the bank and as the bank has not debited the Interest in the company's account therefore the company has provided interest as expense after the classification of loan as NPA.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) On an overall examination of the financial statements of the Company, funds raised on short term basis have, prima facie, not been used during the year for long-term purposes by the Company

(d) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries

(e) The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.

9. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

10. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures.

11. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
12. The Company's transaction with related parties are in compliance with section 188 and 177 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the accounting standards and Companies Act, 2013.
13. The Company is required to appoint internal auditor and we have examined the reports of the Internal Auditor for the period under audit.
14. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into any non-cash transaction with directors or persons connected with him and the provisions of Section 192 of Companies Act, 2013 have been complied with.
15. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
16. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
17. There has been no resignation of the statutory auditors of the Company during the year.
18. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that

Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

19. In our opinion, the provisions of Corporate Social Responsibility are not applicable to the company. Hence, reporting under Clause 20 of the Order is not applicable.

**As per our Report of even date
FOR R A GUPTA & ASSOCIATES;
CHARTERED ACCOUNTANTS;
Reg. No. 128210W,
NAGPUR**

29th MAY, 2026

SD/-

**(CA. PRATEEK RAJESH GUPTA),
PARTNER,
Membership No. 168890
UDIN : 26168890XNATBO4968**

ANNEXURE 'B' TO THE AUDITOR'S REPORT OF '**DIAMANT INFRASTRUCTURE LIMITED, NAGPUR**' FOR THE YEAR ENDED ON 31ST MARCH, 2026

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Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of "**DIAMANT INFRASTRUCTURE LIMITED" NAGPUR**" ("the Company") as of 31 March 2026 in conjunction with our audit of the Statement of Profit and Loss of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that

transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

**As per our Report of even date
FOR R A GUPTA & ASSOCIATES;
CHARTERED ACCOUNTANTS;**

**Reg. No. 128210W,
NAGPUR**

29th MAY, 2026

Sd/-

(CA. PRATEEK RAJESH GUPTA),

PARTNER,

Membership No. 168890

UDIN : 26168890XNATBO4968

DIAMANT INFRASTRUCTURE LIMITED
BALANCE SHEET
AS AT 31st MARCH, 2026

PARTICULARS	Note No.	As at 31-03-2026		As at 31-03-2025
		Rs.	Ps.	Rs.
B) ASSETS :				
1) NON CURRENT ASSETS				
(a) Property Plant & Equipment & Intangible Assets	4	1,01,92,800.65		1,05,60,495.00
(a) Capital Work in Progress		-		-
(c) Investment Property		-		-
(d) Goodwill		-		-
(e) Other Intangible Assets	5	11,282.00		23,752.00
(f) Intangible Assets under Development		-		-
(g) Biological Assets Other than Bearer Plants		-		-
(h) Financial Assets				
(i) Investments	6	2,99,33,862.00		2,99,33,862.00
(ii) Trade Receivables		-		-
(iii) Loans		-		-
(i) Deferred Tax Assets (Net)	29	1,37,683.00		10,50,845.00
(j) Other Non - Current Assets		-	4,02,75,627.65	-
2) CURRENT ASSETS				
(a) Inventories	7	4,04,89,551.00		4,04,89,551.00
(b) Financial Assets				
(i) Investments		-		-
(ii) Trade Receivables	8	7,18,85,341.24		7,06,04,445.24
(iii) Cash & Cash Equivalents	9	3,60,321.83		16,12,689.18
(iv) Bank Balances other than (iii) above		-		-
(v) Loans		-		-
(c) Current Tax Assets (Net)		-		-
(d) Other Current Assets	10	5,74,00,179.00	17,01,35,393.07	6,87,70,754.00
TOTAL :			21,04,11,020.72	22,30,46,393.42
A) EQUITY AND LIABILITIES :				
1) EQUITY				
(a) Equity Share capital	11 & SOCE	7,04,08,000.00		7,04,08,000.00
(b) Reserves and surplus	SOCE	3,88,50,812.89	10,92,58,812.89	3,94,74,110.59
2) NON CURRENT LIABILITIES				
(a) Financial Liabilities		-		-
(i) Borrowings	12 & 25	2,40,41,315.00		2,40,41,315.00
(ii) Trade Payables		-		-
(iii) Other Financial Liabilities		-		-
(b) Provisions		-		-
(b) Deferred tax liabilities (Net)		-		-
(c) Other Non current liabilities		-	2,40,41,315.00	-
3) CURRENT LIABILITIES				
(a) Financial Liabilities				
(i) Borrowings	13 & 26	4,70,56,284.77		8,73,70,284.77
(ii) Trade Payables	14	14,96,458.06		14,96,458.06
(iii) Other Financial Liabilities		-		-
(b) Other current liabilities	15	2,85,58,150.00		2,56,225.00
(c) Provisions		-		-
(d) Current Tax Liabilities (Net)		-	7,71,10,892.83	-
TOTAL :			21,04,11,020.72	22,30,46,393.42

NOTES 1 TO 34 FORM AN INTEGRAL PART
OF THE FINANCIAL STATEMENTS

As per our Report of even date
For R. A. GUPTA & ASSOCIATES,
CHARTERED ACCOUNTANTS
Regn. No. 128210W

NAGPUR
29-05-2026

Sd/-
(CA. Prateek Rajesh Gupta)
Partner
Membership No. 168890

For and on behalf of the Board

Sd/-
Managing Director
Naresh Saboo
(DIN : 0297916)

Sd/-
Director
Madhu Saboo
(DIN : 0395363)

DIAMANT INFRASTRUCTURE LIMITED
STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 31st MARCH, 2026

PARTICULARS	Note No.	Current Year		Previous Year
		31-03-2026		31-03-2025
		Rs.	Ps.	Rs.
I Revenue from operations	16	-	-	-
II Other income	17	15,33,714.65		18,30,617.00
III Total revenue	A	15,33,714.65		18,30,617.00
IV EXPENSES :				
Cost of Material Consumed	31.7	-	-	-
Purchases of Stock in Trade	18	-	-	-
Changes in Inventory	19	-	-	-
Employee Benefits expenses	20	1,80,000.00		1,66,300.00
Finance Costs	21	953.35		2,168.35
Depreciation and Amortization Expenses	4&5	12,470.00		10,575.00
Other expenses	22	10,50,427.00		7,38,827.00
Total expenses	B	12,43,850.35		9,17,870.35
V Profit / (Loss) before Exceptional Items & Tax	C = (A-B)	2,89,864.30		9,12,746.65
VI Exceptional Items	D	-		-
VII Profit / (Loss) before Tax	E = (C-D)	2,89,864.30		9,12,746.65
VIII Tax Expenses :	F			
Current tax		-		-
Deferred tax		9,13,162.00		3,490.00
Earlier Year		-		-
IX Profit/ (Loss) for the period from Continuing Operations	G = (E-F)	(6,23,297.70)		9,09,256.65
X Profit/ (Loss) for the period from Discontinued Operations		-		-
XI Tax expenses of Discontinued Operations		-		-
XII Profit / (Loss) from Discontinued Operations after Tax		-		-
XIII Profit / (Loss) for the Period	H	(6,23,297.70)		9,09,256.65
XIV OTHER COMPREHENSIVE INCOME				
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 TOTAL COMPREHENSIVE INCOME	I	(6,23,297.70)		9,09,256.65
XVI Earning per Equity Share (For Continuing Operations)				
1. Basic	28	(0.02)		0.03
2. Diluted		(0.02)		0.03
XVII Earning per Equity Share (For Discontinued Operations)				
1. Basic		(0.02)		0.03
2. Diluted		(0.02)		0.03
XVIII Earning per Equity Share (For Continuing & Discontinued Operation)				
1. Basic		(0.02)		0.03
2. Diluted		(0.02)		0.03

NOTES 1 TO 34 FORM AN INTEGRAL PART
OF FINANCIAL STATEMENTS

As per our Report of even date
For R. A. GUPTA & ASSOCIATES,
Chartered Accountants
Regn. No. 128210W

NAGPUR
29-05-2026

For and on behalf of the Board

Sd/-
Managing Director
Naresh Saboo
(DIN : 0297916)

Sd/-
(CA. Prateek Rajesh Gupta)
Partner
Membership No. 168890

Sd/-
Director
Madhu Saboo
(DIN : 0395363)

DIAMANT INFRASTRUCTURE LIMITED
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31st MARCH, 2026

Sr. No.	PARTICULARS	AMOUNTS		
			Current Year	Previous Year
			31-03-2026	31-03-2025
			Rs. Ps.	Rs.
A)	CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit/(Loss) before extraordinary items and tax		2,89,864.30	9,12,746.65
	Adjustments For:			
	Depreciation	12,470.00		10,575.00
	Finance Cost	953.35		2,168.35
	Impairment of Assets	-		-
	Loss on sale / discard / write off of assets	12,799.35		-
	Interest Income	-		-
	Other non operating income	-	26,222.70	-
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		3,16,087.00	9,25,490.00
	Adjustments For:			
	Increase / (Decrease) in Trade Payables	-		-
	Increase / (Decrease) in Other Current Liabilities	2,83,01,925.00		(38,925.00)
	Increase / (Decrease) in Other Non-current Liabilities	-		-
	Increase / (Decrease) in Short Term Provisions	-		-
	Decrease / (Increase) Trade receivables	(12,80,896.00)		28,63,823.00
	Decrease / (Increase) Inventories	-		-
	Decrease / (Increase) Short Term Loans & Advances	-		-
	Decrease / (Increase) Long Term Loans & Advances	-		-
	Decrease / (Increase) Other Non-Current Assets	-		-
	Decrease / (Increase) Other Current Assets	1,13,70,575.00	3,83,91,604.00	(28,44,729.00)
	CASH GENERATED FROM OPERATION		3,87,07,691.00	9,05,659.00
	Taxes paid		-	-
	NET CASH GENERATED FROM OPERATING ACTIVITIES		3,87,07,691.00	9,05,659.00
B)	CASH FLOW FROM INVESTING ACTIVITIES			
	Sales of Investment	-		-
	Capital expenditure on fixed assets, including capital advances	-		(24,000.00)
	Proceeds from sale of fixed assets	10,000.00		-
	Balances in fixed assets written off	3,44,895.00		-
	Interest Income	-		-
	NET CASH USED IN INVESTING ACTIVITIES		3,54,895.00	(24,000.00)
C)	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceeds from Short Term Borrowings	(4,03,14,000.00)		-
	Proceeds from Long Term Borrowings	-		-
	Interest Income & Other Non-Operating Income	-		-
	Finance Cost	(953.35)		(2,168.35)
	NET CASH USED IN FINANCING ACTIVITIES		(4,03,14,953.35)	(2,168.35)
	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		(12,52,367.35)	8,79,490.65
	OPENING CASH AND CASH EQUIVALENTS		16,12,689.18	7,33,198.53
	CLOSING CASH AND CASH EQUIVALENTS		3,60,321.83	16,12,689.18

As per our Report of even date
For R. A. GUPTA & ASSOCIATES,
Chartered Accountants
Regn. No. 128210W

Sd/-
(CA. Prateek Rajesh Gupta)
Partner
Membership No. 168890

NAGPUR
29-05-2026

For and on behalf of the Board

Sd/-
Managing Director
Naresh Saboo
(DIN : 0297916)

Sd/-
Director
Madhu Saboo
(DIN : 0395363)

Notes to the Ind-AS Financial Statements for the year ended March 31, 2026

1. COMPANY OVERVIEW

Diamant Infrastructure Limited (hereinafter referred to as “the Company”) was incorporated in 1980 as a public Limited company. in the State of Maharashtra, by Shri Dalal & Shah Group, which was subsequently taken over by M/s. Saboo Capital & Securities Pvt. Ltd. in July 2005. In June 2007 the main object of company was changed to road construction and real estate.

The Registered office of company is at 3, Hindustan Colony, Wardha Road, Nagpur - 440 015, Maharashtra, India. The company executed various contracts of road projects SFRC Rain Water Drains and Civil Contracts which include Contracts from Ashoka Buildcon Ltd., IRB infrastructure ltd., ATR Infraproject Pvt. Ltd., IVRCL, Vishwa Infraways Pvt. Ltd., Sadbhav Engineering Ltd., Oriental Structural Engineers Pvt. Ltd., Chetak Enterprises Ltd., Reflex Energy Ltd., Jindal Power Limited, Ginger Infrastructure Pvt Ltd.,etc.

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

a) Basis of preparation and compliance with Ind AS

- (i) For all periods upto and including the year ended March 31, 2014, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India and complied with the accounting standards (Previous GAAP) as notified under Section 133 of the Companies Act, 2013 read together with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, to the extent applicable, and the presentation requirements of the Companies Act, 2013.

In accordance with the notification issued by the Ministry of Corporate Affairs, the Company has adopted Indian Accounting Standards (Ind AS) notified under Section 133 read with Rule 4A of Companies (Indian Accounting Standards) Rules, 2015, as amended, and the relevant provisions of the Companies Act, 2013 (collectively, “Ind ASs”) with effect from April 1, 2017 and the Company is required to prepare its financial statements in accordance with Ind ASs for the year ended March 31, 2026.

- (ii) These financial statements were approved for issue by the Board of Directors on **29-05-2026**.

b) Basis of measurement

The Ind AS Financial Statements have been prepared on a going concern basis using historical cost convention and on an accrual method of accounting, except for certain financial assets and liabilities which have been measured at fair value as required by relevant Ind As.

Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
 - In the absence of a principal market, in the most advantageous market for the asset or liability
- The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Fair value for measurement and /or disclosure purpose in these financial statements is determined on such a basis, except for measurements that have some similarities to fair value, such as net realizable value in Ind AS 2 or value in use in Ind AS 36.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to

the fair value measurement is directly or indirectly observable

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

c) Functional and presentation currency

These Ind AS Financial Statements are prepared in Indian Rupee which is the Company's functional currency.

All financial information presented in Rupees has been rounded to the nearest Rupee.

3. SIGNIFICANT ACCOUNTING POLICIES

The Company has applied following accounting policies to all periods presented in the Ind AS Financial Statement.

a) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The specific recognition criteria described below must also be met before revenue is recognized.

Contract Revenue (Construction Contracts)

Contract revenue and contract cost associated with the construction of road are recognized as revenue and expenses respectively by reference to the stage of completion of the projects at the balance sheet date. The stage of completion of project is determined by the proportion that contract cost incurred for work performed upto the balance sheet date bear to the estimated total contract costs. Where the outcome of the construction cannot be estimated reliably, revenue is recognized to the extent of the construction costs incurred if it is probable that they will be recoverable. If total cost is estimated to exceed total contract revenue, the Company provides for foreseeable loss. Contract revenue earned in excess of billing has been reflected as unbilled revenue and billing in excess of contract revenue has been reflected as unearned revenue.

Revenue from sales is recognized when all significant risks and rewards of ownership of the commodity sold are transferred to the customer which generally coincides with delivery.

Interest & Dividend Income

Interest income is recorded using effective rate of interest method (EIR).

EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss

Dividend is recognized when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

b) Property, Plant and Equipment

(i) Property, plant and equipment

The Company has applied Ind AS 16 with retrospective effect for all of its property, plant and equipment as at the transition date, viz., 1 April 2016.

The initial cost of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, attributable borrowing cost and any other directly attributable costs of bringing an asset to working condition and location for its intended use. It also includes the present value of the expected cost for the decommissioning and removing of an asset and restoring the site after its use, if the recognition criteria for a provision are met.

Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are normally charged to the statements of profit and loss in the period in which the costs are incurred. Major inspection and overhaul expenditure is capitalized if the recognition criteria are met

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in the statement of profit and loss as incurred.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognized net as Exceptional item in statement of profit and loss.

An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss, when the asset is derecognized.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

(ii) Depreciation

Assets in the course of development or construction and freehold land are not depreciated.

Other property, plant and equipment are stated at cost less accumulated depreciation and any provision for impairment. Depreciation commences when the assets are ready for their intended use.

Depreciation is calculated on the depreciable amount, which is the cost of an asset less its residual value. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset on a written down value basis over its expected useful life (determined by the management based on technical estimates), as follows:

The estimated useful lives of assets are as follows:

- | | | |
|---|-------|-------|
| ▪ Buildings | 30-60 | years |
| ▪ Plant and equipments | 15-40 | years |
| ▪ Furniture and fixtures | 5-10 | years |
| ▪ Vehicles | 8-10 | years |
| ▪ Office equipments | 5 | years |
| ▪ Railway sidings | 15 | years |
| ▪ Individual items of assets costing upto Rs. 5,000 are fully depreciated in the year of acquisition. | | |

Major inspection and overhaul costs are depreciated over the estimated life of the economic benefit derived from such costs. The carrying amount of the remaining previous overhaul cost is charged to the statement of profit and loss if the next

overhaul is undertaken earlier than the previously estimated life of the economic benefit.

When significant spare parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each financial year end and changes in estimates, if any, are accounted for prospectively.

c) Intangible assets

Intangible assets acquired are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

The useful lives of intangible assets are assessed as either finite or indefinite. The Company currently does not have any intangible assets with indefinite useful life. Intangible assets are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on intangible assets is recognized in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

d) Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above.

e) Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

f) Impairment of Non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a post-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's CGUs to which the individual assets are allocated.

Impairment losses of continuing operations, including impairment on inventories, are recognized in the statement of profit and loss.

An assessment is made at each reporting date to determine whether there is an indication that previously recognized impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognized impairment loss is reversed only if

there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of profit and loss.

g) Government Grants

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is treated as deferred income and released to the statement of profit and loss over the expected useful lives of the assets concerned. When the Company receives grants of non-monetary assets, the asset and the grant are recorded at fair value amounts and released to statement of profit and loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset. When loans or similar assistance are provided by governments or related institutions, with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as a government grant. The loan or assistance is initially recognized and measured at fair value and the government grant is measured as the difference between the initial carrying value of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities.

h) Inventories

Inventories are valued at the lower of cost and net realizable value except scrap and by

products which are valued at net realizable value.

Costs incurred in bringing the inventory to its present location and condition are accounted for as follows:

Raw materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Stock-in-Trade: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Net realizable value is the estimated selling price in the ordinary course of

business, less the estimated costs necessary to make the sale.

Obsolete inventories are identified and written down to net realizable value.
Slow moving and defective inventories are identified and provided to net realizable value.

i) Taxation

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognized for all taxable temporary differences, except when it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the

reporting date.

Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Sales/ value added taxes/ Goods & Service tax paid on acquisition of assets or on incurring expenses

Expenses and assets are recognized net of the amount of sales/ value added taxes/ Goods & Service tax paid, except:

- When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.
- When receivables and payables are stated with the amount of tax included, the net amount of tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the balance sheet.

j) Employee benefit schemes

The Company does not have any employee on payroll from the mid of 2016 and hence under employee benefit expense we have not made any provisions for gratuity, leave encashment etc.

k) Provision for liabilities and charges, Contingent liabilities and contingent assets

The assessments undertaken in recognizing provisions and contingencies have been made in accordance with the applicable Ind AS.

Provisions represent liabilities to the Company for which the amount or timing is uncertain. Provisions are recognized when the Company has a present obligation (legal or constructive), as a result of past events, and it is probable that an outflow of resources, that can be reliably estimated, will be required to settle such an obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows to net present value using an appropriate pre-tax discount rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Unwinding of the discount is recognized in the statement of profit

and loss as a finance cost. Provisions are reviewed at each reporting date and are adjusted to reflect the current best estimate.

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Guarantees are also provided in the normal course of business. There are certain obligations which management has concluded, based on all available facts and circumstances, are not probable of payment or are very difficult to quantify reliably, and such obligations are treated as contingent liabilities and disclosed in the notes but are not reflected as liabilities in the financial statements. Although there can be no assurance regarding the final outcome of the legal proceedings in which the Company involved, it is not expected that such contingencies will have a material effect on its financial position or profitability.

l) Earnings per share

The Company presents basic and diluted earnings per share ("EPS") data for its equity shares. Basic EPS is calculated by dividing the profit and loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. Diluted EPS is determined by adjusting the profit and loss attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects of all dilutive potential equity shares.

m) Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. Revenue and expenses are identified to segments on the basis of their relationship to the operating activities of the segment. Inter segment revenue are accounted for based on the cost price. Revenue, expenses, assets and liabilities which are not allocable to segments on a reasonable basis, are included under "Unallocated revenue/ expenses/ assets/ liabilities".

n) Cash Flow Statement

Cash flows are reported using indirect method as set out in Ind AS -7 "Statement of Cash Flows", whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

o) Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

For arrangements entered into prior to 1 April 2017, the Company has determined whether the arrangement contains lease on the basis of facts and circumstances existing on the date of transition.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Finance leases are capitalized at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on the borrowing costs. Contingent rentals are recognized as expenses in the periods in which they are incurred.

Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term.

p) Use of Estimates and Judgments

The preparation of the financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent assets and liabilities at the date of these financial statements and the reported amounts of revenues and expenses for the years presented. Actual results may differ from these estimates under different assumptions and conditions.

Estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognized in the period in which the estimate is revised and future periods affected.

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are elaborated in note no **34**.

4. PROPERTY PLANT AND EQUIPMENT

GROSS BLOCK											
Sr. No.	PARTICULARS	As on 01-04-2025	Additions	Disposals	Written Off	Reclassified as held for sale	Revaluation Increase	Effect of foreign currency exchange differences	Borrowing cost capitalized	Impairment during the period	As on 31-03-2026 the year
		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.						Rs. Ps.
	Tangible Assets										
1	PLANT & MACHINERY	29,22,975.00	-	-	29,22,975.00	-	-	-	-	-	-
2	FURNITURE & FIXTURES	37,93,183.00	-	-	37,93,183.00	-	-	-	-	-	-
3	VEHICLES	43,11,991.00	-	4,55,987.00	-	-	-	-	-	-	38,56,004.00
4	OFFICE EQUIPMENT	1,81,740.00	-	-	1,81,740.00	-	-	-	-	-	-
5	Crusher (Held for Sale)	1,00,00,000.00	-	-	-	-	-	-	-	-	1,00,00,000.00
	TOTAL :	2,12,09,889.00	-	4,55,987.00	68,97,898.00	-	-	-	-	-	1,38,56,004.00
	PREVIOUS YEAR	2,12,09,889.00	-	-	-	-	-	-	-	-	2,12,09,889.00

ACCUMULATED DEPRECIATION AND IMPAIRMENT										NET BLOCK	
Sr. No.	PARTICULARS	As on 01-04-2025	Depreciation / Amortization expense for the year	Eliminated on Disposal of Assets	Eliminated on Write Off	Impairment Losses Recognized in Stat. of P&L	Reversal of Impairment Losses Recognized in Stat. of P&L	Other Adjustments	Balance as on 31-03-2026	Balance as on 31-03-2026	Balance as on 31-03-2025
		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.						Rs. Ps.
a)	Tangible Assets										
1	PLANT & MACHINERY	27,76,826.00	-	-	27,76,826.00	-	-	-	-	-	1,46,149.00
2	FURNITURE & FIXTURES	36,03,524.00	-	-	36,03,524.00	-	-	-	-	-	1,89,659.00
3	VEHICLES	40,96,391.00	-	4,33,187.65	-	-	-	-	36,63,203.35	1,92,800.65	2,15,600.00
4	OFFICE EQUIPMENT	1,72,653.00	-	-	1,72,653.00	-	-	-	-	-	9,087.00
5	Crusher (Held for Sale)	-	-	-	-	-	-	-	-	1,00,00,000.00	1,00,00,000.00
	TOTAL :	1,06,49,394.00	-	4,33,187.65	65,53,003.00	-	-	-	36,63,203.35	1,01,92,800.65	1,05,60,495.00
	PREVIOUS YEAR	1,06,49,394.00	-	-	-	-	-	-	1,06,49,394.00	1,05,60,495.00	1,05,60,495.00

Crusher is held with the intention to sale it & it is classified as Non-current asset held for sale in accordance with Ind-as 105

5. OTHER INTANGIBLE ASSETS

GROSS BLOCK											
Sr. No.	PARTICULARS	As on 01-04-2025	Additions	Disposals	Acquisitions through business combinations	Reclassified as held for sale	Revaluation Increase	Effect of foreign currency exchange differences	Borrowing cost capitalized	Impairment during the period	As on 31-03-2026 the year
		<u>Rs.</u> <u>Ps.</u>	<u>Rs.</u> <u>Ps.</u>	<u>Rs.</u> <u>Ps.</u>	<u>Rs.</u> <u>Ps.</u>						<u>Rs.</u> <u>Ps.</u>
	In-Tangible Assets										
1	COMPUTER SOFTWARE	72,694.00	-	-	-	-	-	-	-	-	72,694.00
	TOTAL :	<u>72,694.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,694.00</u>
	PREVIOUS YEAR	<u>48,694.00</u>	<u>24,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,694.00</u>

ACCUMULATED DEPRECIATION AND IMPAIRMENT										NET BLOCK	
Sr. No.	PARTICULARS	As on 01-04-2025	Depreciation / Amortization expense for the year	Eliminated on Disposal of Assets	Eliminated on Reclassification as held for sale	Impairment Losses Recognized in Stat. of P&L	Reversal of Impairment Losses Recognized in Stat. of P&L	Other Adjustments	Balance as on 31-03-2026	Balance as on 31-03-2026	Balance as on 31-03-2025
		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.						Rs. Ps.
a)	In-Tangible Assets										
1	COMPUTER SOFTWARE	48,942.00	12,470.00	-	-	-	-	-	61,412.00	11,282.00	23,752.00
	TOTAL :	48,942.00	12,470.00	-	-	-	-	-	61,412.00	11,282.00	23,752.00
	PREVIOUS YEAR	38,367.00	10,575.00	-	-	-	-	-	48,942.00	23,752.00	34,327.00

6 FINANCIAL ASSETS - Non Current Investments

P A R T I C U L A R S	As at	As at
	31st March, 2026	31st March, 2025
	<u>Rs. Ps.</u>	<u>Rs.</u>
Investments in Equity Instruments	2,99,33,862.00	2,99,33,862.00
Ginger Infrastructure Pvt. Ltd. (unquoted)	2,99,33,862.00	2,99,33,862.00
(29,90,000 shares of Rs. 10.011325/share)		
Investments in Preference Shares	-	-
Investments in Government or Trust Securities	-	-
Investments in debentures or bonds	-	-
Investments in Mutual Funds	-	-
Investments in Partnership Firms	-	-
TOTAL :	2,99,33,862.00	2,99,33,862.00

7 CURRENT ASSETS - INVENTORIES

P A R T I C U L A R S	As at	As at
	31st March, 2026	31st March, 2025
	<u>Rs. Ps.</u>	<u>Rs.</u>
(a) Raw materials	-	-
(b) Work in progress	-	-
(c) Finished Goods	-	-
(d) Stock in trade	4,04,89,551.00	4,04,89,551.00
(e) Stores & Spares	-	-
(f) Loose Tools	-	-
TOTAL :	4,04,89,551.00	4,04,89,551.00

8 CURRENT ASSETS - TRADE RECEIVABLES :

P A R T I C U L A R S	As at	As at
	31st March, 2026	31st March, 2025
	<u>Rs. Ps.</u>	<u>Rs.</u>
a) Secured, considered good	-	-
b) Unsecured, considered good	14,06,474.00	1,25,578.00
c) Doubtful	7,04,78,867.24	7,04,78,867.24
TOTAL :	7,18,85,341.24	7,06,04,445.24

9 CASH AND BANK BALANCE :

P A R T I C U L A R S	As at	As at
	31st March, 2026	31st March, 2025
	<u>Rs. Ps.</u>	<u>Rs.</u>
Cash-in-hand	3,57,439.82	1,47,439.82
Balances with Banks		
In Current Accounts	2,882.01	15,249.36
In earmarked Deposits	-	14,50,000.00
TOTAL :	3,60,321.83	16,12,689.18

1. Balance in earmarket deposit account is subject to bank confirmation
Union Bank of India FDR (Rajnangaon)

10 OTHER CURRENT ASSETS :

P A R T I C U L A R S	As at	As at
	31st March, 2026	31st March, 2025
	<u>Rs. Ps.</u>	<u>Rs.</u>
a) Advances other than Capital Advances	5,47,02,174.00	6,57,91,594.00
(i) Security Deposits with Others	33,000.00	20,33,000.00
(i)(a) Security Deposit for registered office	33,000.00	20,33,000.00
(i)(b) Security Deposits with Clients	-	-
(ii) Advances to Related Parties	69,174.00	1,39,306.00
(iii) Advances receivable in cash or in kind	5,46,00,000.00	6,36,19,288.00
b) Others	26,98,005.00	29,79,160.00
(i) Balances with Government Authorities	26,98,005.00	29,79,160.00
(ii) Prepaid expenses	-	-
TOTAL :	5,74,00,179.00	6,87,70,754.00

11 SHARE - CAPITAL :

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
	<u>Rs. Ps.</u>	<u>Rs.</u>
<u>AUTHORISED SHARE CAPITAL :</u>		
5,00,00,000 (5,00,00,000) Equity shares of Rs. 2/- each	<u>10,00,00,000.00</u>	<u>10,00,00,000.00</u>
<u>ISSUED, SUBSCRIBED AND PAID UP :</u>		
3,52,09,250 Equity Shares of Rs. 2 each fully paid with voting rights	7,04,08,000	7,04,18,500.00
Less : Shares forfeited (1,050 Equity Shares of Rs. 10 each) (Refer Note (iii) Below	-	(10,500.00)
3,52,04,000 Equity Shares of Rs. 2 each fully paid with voting rights	<u>7,04,08,000</u>	<u>7,04,08,000.00</u>
Of the above :		
a) 1,79,84,250 equity shares of Rs. 2/- each have been allotted as fully paid up bonus shares by capitalizing free reserves		
b) 1,12,25,000 equity shares of Rs. 2/- each have been allotted as fully paid by preferential allotments		
TOTAL :	<u>7,04,08,000.00</u>	<u>7,04,08,000.00</u>

Notes :

Reconciliation of number of shares and amount outstanding at the beginning and at the end of the reporting period :

Issued, subscribed and fully paid up

Particulars	Opening Balance	Fresh Issue	Bonus	ESOP	Conversion	Buy Back	Other Changes	Closing Balance
Equity Shares with voting rights								
Year ended 31 March 2026								
- Number of Shares	3,52,04,000							3,52,04,000
-Amount (Rs.)	7,04,08,000							7,04,08,000
Year ended 31 March 2025								
- Number of Shares	3,52,04,000	-	-	-	-	-	-	3,52,04,000
-Amount (Rs.)	7,04,08,000	-	-	-	-	-	-	7,04,08,000

Shares in the company held by each shareholder holding more than 5% shares :

Class of Shares / Name of Shareholders	As at 31 March, 2026		As at 31 March, 2025	
	% Held	No. of Shares	% Held	No. of Shares
Equity shares with voting rights				
1 Saboo Capital & Securities Pvt. Ltd.	18.32%	64,49,878	18.32%	64,49,878

Shareholding of promoters

Shares held by promoters at the end of the year :			% Change during the year
Sr. No.	Promoters Name	No. of Shares	
1	Saboo Capital & Securities Pvt. Ltd.	64,49,878.00	18.32%
	TOTAL	<u>64,49,878.00</u>	<u>18.32%</u>
			-

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31st MARCH, 2026

A. EQUITY SHARE CAPITAL

Balance as on 01-04-2025	Changes During the Year	Balance as on 31-03-2026
7,04,08,000	-	7,04,08,000

B. OTHER EQUITY

	Share Application Money Pending Allotment	Equity Components of Financial Instruments	Reserves & Surplus			Debt Instruments Through other Comprehensive Income	Equity Instruments Through other Comprehensive Income	Effective Portion of Cashflow Hedges	Revaluation of Surplus	Exchange differences on translating the financial statements of a foreign operation	Other Items of Comprehensive Income	Money Received Against Share Warrants	Total
			Capital Reserve	Securities Premium Reserve	Other Reserves								
Balance As on 01-04-2016			3,70,05,250.00	6,73,50,000.00	-	5,95,34,878.00							16,38,90,128.00
Changes in Accounting Policies or Prior Period Errors													-
Restated Balance As on 01- 04-2016			3,70,05,250.00	6,73,50,000.00	-	5,95,34,878.00							16,38,90,128.00
Total Comprehensive Income for the year						(3,37,71,273.00)							(3,37,71,273.00)
Dividends													-
Transfer to Retained Earnings													-
Balance As on 31-03-2017			3,70,05,250.00	6,73,50,000.00	-	2,57,63,605.00							13,01,18,855.00
Total Comprehensive Income for the year						(2,05,36,790.00)							(2,05,36,790.00)
Dividends													-
Transfer to Retained Earnings													-
Balance As on 31-03-2018			3,70,05,250.00	6,73,50,000.00	-	52,26,815.00							10,95,82,065.00
Total Comprehensive Income for the year						(1,08,42,006.00)							(1,08,42,006.00)
Dividends													-
Transfer to Retained Earnings													-
Balance As on 31-03-2019			3,70,05,250.00	6,73,50,000.00	-	(56,15,191.00)							9,87,40,059.00
Total Comprehensive Income for the year						(59,79,878.00)							(59,79,878.00)
Dividends													-
Transfer to Retained Earnings													-
Balance As on 31-03-2020			3,70,05,250.00	6,73,50,000.00	-	(1,15,95,069.00)							9,27,60,181.00
Total Comprehensive Income for the year						(5,10,01,540.00)							(5,10,01,540.00)
Dividends													-
Transfer to Retained Earnings													-
Balance As on 31-03-2021			3,70,05,250.00	6,73,50,000.00	-	(6,25,96,609.00)							4,17,58,641.00
Total Comprehensive Income for the year						(10,65,969.55)							(10,65,969.55)
Dividends													-
Transfer to Retained Earnings													-
Balance As on 31-03-2022			3,70,05,250.00	6,73,50,000.00	-	(6,36,62,578.77)							4,06,92,671.23
Total Comprehensive Income for the year						(8,34,865.47)							(8,34,865.47)
Dividends													-
Transfer to Retained Earnings													-
Balance As on 31-03-2023			3,70,05,250.00	6,73,50,000.00	-	(6,44,97,444.24)							3,98,57,805.76
Total Comprehensive Income for the year						(12,92,951.82)							(12,92,951.82)
Dividends													-
Transfer to Retained Earnings													-
Balance As on 31-03-2024			3,70,05,250.00	6,73,50,000.00	-	(6,57,90,396.06)							3,85,64,853.94
Total Comprehensive Income for the year						9,09,256.65							9,09,256.65
Dividends													-
Transfer to Retained Earnings													-
Balance As on 31-03-2025			3,70,05,250.00	6,73,50,000.00	-	(6,48,81,139.41)	-	-	-	-	-	-	3,94,74,110.59
Total Comprehensive Income for the year						(6,23,297.70)							(6,23,297.70)
Dividends													-
Transfer to Retained Earnings													-
Balance As on 31-03-2026			3,70,05,250.00	6,73,50,000.00	-	(6,55,04,437.11)							3,88,50,812.89

12 FINANCIAL LIABILITIES - NON CURRENT BORROWINGS

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
	<u>Rs.</u> <u>Ps.</u>	<u>Rs.</u> <u>Ps.</u>
(a) Bonds or Debentures		
(b) Term Loans	2,40,41,315.00	2,40,41,315.00
(I) From Banks (Secured)	6,05,315.00	6,05,315.00
(II) Unsecured from SREI Equipment Finance Ltd.	2,34,36,000.00	2,34,36,000.00
(c) Deferred Payment Liabilities	-	-
(d) Deposits	-	-
(e) Loans from Related Parties	-	-
(f) Long Term Maturities of Finance Lease Obligations	-	-
(g) Liability component of compound Financial Instruments	-	-
TOTAL :-	2,40,41,315.00	2,40,41,315.00

13 FINANCIAL LIABILITIES - CURRENT BORROWINGS

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
	<u>Rs.</u> <u>Ps.</u>	<u>Rs.</u>
(a) Loans Repayable on Demand	4,70,56,284.77	8,73,70,284.77
(I) From Banks (Secured)	4,70,56,284.77	8,73,70,284.77
(II) From Financial Institutions	-	-
(III) from other parties (unsecured)	-	-
(b) Loans from related parties	-	-
(c) Deposits	-	-
TOTAL :-	4,70,56,284.77	8,73,70,284.77

14 TRADE PAYABLES :

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
	<u>Rs.</u> <u>Ps.</u>	<u>Rs.</u>
Sundry Creditors	14,96,458.06	14,96,458.06
TOTAL :	14,96,458.06	14,96,458.06

15 OTHER CURRENT LIABILITIES :

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
	<u>Rs.</u> <u>Ps.</u>	<u>Rs.</u>
Statutory Dues	-	-
Other Credit Balances	2,85,58,150.00	2,56,225.00
TOTAL :	2,85,58,150.00	2,56,225.00

16 REVENUE FROM OPERATIONS :

PARTICULARS	As at 31st March, 2026		As at 31st March, 2025	
	Rs.	Ps.	Rs.	Ps.
Sale of Products	-	-	-	-
Sale of Services	-	-	-	-
Contract and sub contract Receipts	-	-	-	-
TOTAL :	-	-	-	-

17 OTHER INCOME

PARTICULARS	As at 31st March, 2026		As at 31st March, 2025	
	Rs.	Ps.	Rs.	Ps.
Interest Income	24,365.00	-	3,98,429.00	-
Rent Receipt	15,06,936.00	-	-	-
Other Non-operating Income	-	-	14,32,188.00	-
Loss on Sale of Fixed Assets	(12,799.35)	-	-	-
Interest on IT Refund A.Y. 2025-26	15,213.00	-	-	-
TOTAL :	15,33,714.65	-	18,30,617.00	-

18 PURCHASES OF STOCK IN TRADE

PARTICULARS	As at 31st March, 2026		As at 31st March, 2025	
	Rs.	Ps.	Rs.	Ps.
Purchases of Trading Goods	-	-	-	-
TOTAL :	-	-	-	-

19 CHANGE IN INVENTORIES

PARTICULARS	As at 31st March, 2026		As at 31st March, 2025	
	Rs.	Ps.	Rs.	Ps.
Stock as at 31st March				
Stock of trading goods, stores, spares and property	4,04,89,551.00	-	4,04,89,551.00	-
Stock as at 1st April				
Stock of trading goods, stores, spares and property	4,04,89,551.00	-	4,04,89,551.00	-
TOTAL :	-	-	-	-

20 EMPLOYEE BENEFIT EXPENSES

PARTICULARS	As at 31st March, 2026		As at 31st March, 2025	
	Rs.	Ps.	Rs.	Ps.
Salaries and wages	1,80,000.00	-	1,62,000.00	-
EPF (Employer Contribution)	-	-	4,300.00	-
TOTAL :	1,80,000.00	-	1,66,300.00	-

21 FINANCE COST

PARTICULARS	As at 31st March, 2026		As at 31st March, 2025	
	Rs.	Ps.	Rs.	Ps.
Interest	-	-	-	-
Bank Charges	953.35	-	2,168.35	-
TOTAL :	953.35	-	2,168.35	-

22 OTHER EXPENSES

PARTICULARS	As at 31st March, 2026		As at 31st March, 2025	
	Rs.	Ps.	Rs.	Ps.
Legal and Professional Charges	92,118.00	-	45,000.00	-
Rent paid	1,20,000.00	-	1,20,000.00	-
Insurance Expenses	33,579.00	-	29,916.00	-
Repairs & Maintenance	11,464.00	-	32,058.00	-
Payments to Auditors	30,000.00	-	40,000.00	-
Website Expenses	3,500.00	-	3,500.00	-
ROC Expenses	3,00,000.00	-	3,44,800.00	-
Advertisement Expenses	28,364.00	-	15,876.00	-
CDSL & NSDL Charges	81,960.00	-	92,906.00	-
Balances Written Off	3,49,442.00	-	14,771.00	-
TOTAL :	10,50,427.00	-	7,38,827.00	-
Payments to auditors				
As Audit Fees				
Statutory Audit Fee	20,000.00	-	20,000.00	-
Limited review	10,000.00	-	10,000.00	-
Internal Audit Fee	-	-	10,000.00	-
In Other Capacity				
Other services (certification fees)	-	-	-	-
	30,000.00	-	40,000.00	-

23 EXCEPTIONAL ITEMS

PARTICULARS	As at 31st March, 2026		As at 31st March, 2025	
	Rs.	Ps.	Rs.	Ps.
Profit / Loss on Sale of Fixed Assets	-	-	-	-
TOTAL :	-	-	-	-

Note CONTINGENT LIABILITIES AND NOTES :

24	Contingent Liabilities and Commitments (to the extent not provided for)	31st March 2026 Rs. Ps.	31st March 2025 Rs. Ps.
(i)	Contingent Liabilities		
	(a) Appeal to High Court against Local Body Tax. The LBT Department of Nagpur has raised a demand against the company and the company has preferred an appeal to the commissioner against that order and there after the commissioner has also passed an order against the company for which in the previous year the company has preferred an appeal to the High Court.	75,20,319	75,20,319
	(b) Appeal to ESIC Appellate Tribunal : The company has preferred an appeal to the ESIC Appellate Authority against the demand of Rs. 8,21,858/- raised by the ESIC Officer for the period December 2015 to December 2018.	8,21,858	8,21,858

25 Details of Non-Current Financial Borrowings
a) From Banks :

Name of Bank	No. of Installments	Amount Outstanding	Secured by way of hypothecation of
Union Bank of India	36 (36)	6,05,315 (6,05,315)	Innova Car

Further all the above borrowings are also secured by way of personal guarantee of Mr. Naresh Saboo, Managing Director. Further, the secured borrowings are repayable over a period of 3 to 5 years.

26 Details of Current Financial Borrowings
a) From Banks :

Name of Bank	No. of Installments	Amount Outstanding	Secured by way of hypothecation of
Union Bank of India (Cash Credit) (3492 0504 0001 300 - Gokulpeth Branch)	- -	4,26,57,931 (8,29,71,931)	As per details given below
Union Bank of India (Overdraft) (3492 0101 0222 449)	- -	43,98,354 (43,98,354)	None
Srei Equipment Finance Pvt. Ltd.	- -	2,34,36,000 (2,34,36,000)	None

Fund based Cash credit facility (sanctioned amount ` 800 lacs) and non fund based Bank Guarantee Facility (sanctioned limit of ` 50 lacs) from Union Bank of India is secured primarily by way of hypothecation of movable current assets of the company including stock of materials, work in progress, finished goods and whole of the company's bills outstanding, receivables, book debts and collaterally by mortgage of Flat at Mumbai and Nagpur and office premises at Nagpur in the name of the Managing Director, Mr. Naresh Saboo jointly with his wife Mrs. Madhu Saboo and pledge of 50,00,000 equity shares of ` 2/- each of the company held by the promoter company M/s Saboo Capital and Securities Pvt Ltd and also by personal guarantee of Mr. Naresh S. Saboo, Managing Director and Madhu Saboo, wife of Managing Director and corporate guarantee by the promoter company M/s. Saboo Capital and Securities Pvt Ltd.

During the F.Y. 2021-22 the Union Bank of India (Asset Recovery Branch), had auctioned Flat at Mumbai and Nagpur and office premises at Nagpur which were jointly held by Managing Directors, Mr. Naresh Saboo and his wife Smt. Madhu Saboo under the SARFAESI Act, 2002 as follows and recovered the following amounts as per Sale Certificates issued by the Bank.

Name of Buyer	Address of Property	Auction Amount
Ketan Khare	Flat No. 34, Walchand Terraces, Tadeo, Mumbai - 400034	2,08,14,000.00
Prakash Ramteke	Shop No. 7, 8, 9, 10, 11, & 12, Block B, Gotmare Complex, Dharampeth Extension, Nagpur - 440010	95,00,000.00
Pradeep Jajoo	302, Mangalam Apartments, Khare Town, Nagpur - 440010	1,00,00,000.00
		4,03,14,000.00

Hence, as per the above workings, the balance in cash credit account of Union Bank of India in the books of accounts of the company has been reduced by Rs. 4,03,14,000/- and the balances of Shri Naresh Saboo and Smt. Madhu Saboo have been credited with Rs. 2,01,57,000/- each by way of journal entry.

27 Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Micro, Small and Medium Enterprises in terms of section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 have been determined to the extent such parties have been identified on the basis of information available with the Company and relied upon by the auditors. The Company has not received any instruction from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence, disclosures on the face of balance sheet, relating to amounts unpaid as at the year end together with interest payable as required under the said Act have not been given.

28 Earnings Per Share (EPS)

The following reflects the profit and share data used in the basic and diluted EPS computations:

		31st March 2026	31st March 2025
		Rs. Ps.	Rs. Ps.
Total (continuing) operations for the year			
Profit/(loss) after tax		(6,23,297.70)	9,09,256.65
Less : Dividends on convertible preference share & tax thereon			
Net profit/(loss) for calculation of basic/diluted EPS	(A)	(6,23,297.70)	9,09,256.65
Weighted average number of equity shares in calculating basic EPS	(B)	3,52,04,000	3,52,04,000
Earnings per share (EPS) (basic/diluted) (*)	(A/B)	(0.02)	0.03

29 Deferred Tax Asset/Liability (Net)

		31st March 2025	31st March 2024
		Rs. Ps.	Rs. Ps.
Deferred Tax Liability		-	-
Balance as per last B/sheet		-	-
On difference between book balance and tax balance of fixed assets		-	-
Gross deferred tax liability	(A)	-	-
Deferred tax assets		10,50,845	10,54,335
On difference between book balance and tax balance of fixed assets		10,65,621	3,490
Gross deferred tax assets	(B)	(14,776)	10,50,845
Deferred tax Asset/(Liability) (Net)	(A-B)	(14,776)	10,50,845

		31st March 2026	31st March 2025
		Rs. Ps.	Rs. Ps.
30 Value of imports calculated on CIF basis		-	-
Expenditure in foreign currency		-	-
Earnings in foreign exchange		-	-

31 The balances appearing under unsecured loans, sundry creditors, sundry debtors, loans and advances, and certain banks are subject to confirmation and reconciliation and consequential adjustment, if any, will be accounted for in the year of confirmation and/or reconciliation

31.1 In the opinion of the Board, assets other than fixed assets do have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated.

31.2 The LBT (Local Body Tax Department) of the Nagpur has raised a demand order against payment of tax liability with interest and penalty for which company has filed an appeal in front of Commissioner Appeal by depositing the only duty demanded but the same has been paid under protest, the order has been passed by the commissioner against the company and the company has been directed to pay 75,20,319/- includes Interest and Penalty. But the company has filed an Pition against the order of the Commissioner in the High Court, and till the date of audit no judgement has been passed on the same.

31.3 During the current year there were no employees on the payroll. All the above facts cause significant doubt as to going concern principle. However the management believes that the event & facts are temporary in nature & they will continue as a Going Concern.

31.4 For the purpose of valuation of Investments in Ginger Infrastructure Pvt Ltd , book value as per last year balance sheet is considered as the value of the investments due to non availability of latest Audited balance sheet of Ginger Infrastructure Pvt Ltd for calculating the book value per share of the investments.

31.5 The company has some long outstanding debt which have not been materialise from that time. On enquiring regarding the same we have been informed that the following debtors namely M/s. Sudhir Constructions, Ginger Banquets Pvt Ltd, Mr. Govind Pathak, Khushi Ram Kundnani, M/s. Desire have disputed the matter from very long and they are not ready to pay any dues stating that company had supplied lower quality material and due to lower quality supply they are asking for some compensation from the company, due to this ongoing matter the balances appearing to the this debtor account has been writen off during the F.Y. 2022-23 by the managment.

31.6 The company has some long outstanding Trades Receivable with contractors which have not materialised since long. On enquiring regarding the same we have been informed that due to long ongoing disputed with these contractors the credit balance to their account is not likely to be paid and hence the balances appearing as credit balance in Trades Receivable with these contractors namely - a) NSSL Pvt. Ltd. have been writren off during the F.Y. 2022-23 by the managment.

31.7 The company had some long outstanding debt which had not materialised since a long time and the debtor namely M/s. A N Traders & Contacators was written off during the F.Y. 2021-22. The same has been writen back by the managment to the extent of Rs. 20 lakhs as an amount of Rs. 20 lakhs has been recovered from them during the F.Y. 2022-23.

31.8 The company has some long outstanding Advance which have not materialised since long. On enquiring regarding the same we have been informed that due to long ongoing disputes with these the debit balance to their account is not likely to be recovered and hence the balances appearing as Advances namely - a) Shri Govind Pathak - Rs. 7,00,000 have been writren off during the year by the managment.

31.9 The company has some long outstanding Security Deposits which have not materialised since long. On enquiring regarding the same we have been informed that due to long ongoing disputes with the party the Security Deposit is not likely to be recovered and hence the balances appearing as Security Deposit - a) Ashoka Buildcon Limited - Rs. 15,98,492 have been writren off during the year by the managment.

32 Segment Information

The company has identified business segments as its primary segment. Business segments are primarily Infrastructure and Trading. Revenues and expenses directly attributable to segments are reported under each reporable segment. Expenses which are not directly identifiable to each reportable segment have been allocated on the basis of associated revenues of the segment and manpower efforts. All other expenses which are not attributable or allocated to segments have been disclosed as unallocable expenses. From the previous year company has closed all its segments therefore previous year and current year figures have not been reported. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each reportable segment. All other assets and liabilities are disclosed unallocable.

33 Related Party Transactions
Management Personnel (KMP)

Names of related parties

Naresh Saboo (Managing Director)
Madhu Saboo (Whole-time Director)
Reenal Jigar Kamdar (Independent Director)

Relative of KMP

Ms. Madhu Saboo (Wife of the Managing Director Mr. Naresh Saboo)
Bhavesh Tahalramani (Son in Law of Director Mr. Naresh Saboo)
M/s. Bhavesh Tahalramani (HUF) (HUF of Son in Law of Director Mr. Naresh Saboo)

Companies in which KMP / Relatives of
exercise significant influence

M/s. Saboo Capital and Securities Pvt. Ltd.
(Company in which the Managing Director Mr.Naresh Saboo is a Director)
(Company in which the Whole Time Director Mrs. Madhu Saboo is a Director)
M/s. Diamant Infrastructure Developers Pvt. Ltd.
(Company in which the Managing Director Mr.Naresh Saboo is a Director)
M/s. Rivesh Business Consultants Pvt. Ltd.
(Company in which the Daughter and Son in Law ofManaging Director Mr.Naresh Saboo is a Director)
M/s. Ginger Banquets Pvt. Ltd.
(Company in which the Managing Director Mr.Naresh Saboo is a Director)
Riveshh Encore Pvt Ltd
(Company in which the Daughter and Son in Law ofManaging Director Mr.Naresh Saboo is a Director)

Note : Related parties have been identified by the Management.

Details of related party transactions during the year ended 31st March, 2026 and balances outstanding as at 31st March 2026 :

Particulars	KMP	Relatives of KMP	Entities in which KMP / Relatives of KMP have significant influence	Total
Directors Remuneration	- -	- -	- -	- -
Salaries Paid	- -	- -	- -	- -
Rent Paid	- -	- -	- -	- -
Loans Given	- -	- -	- -	- -
Receipt of Loans Given	-	-	- -	- -
Loans taken	- -	- -	- -	- -
Repayment of Loans taken	- -	- -	- -	- -
Interest Received	- -	- -	24,365 -	24,365 -
Bad Debts Written Off	- -	- -	- -	- -
Commission Paid	- -	- -	- -	- -
Balances Outstanding at the end of the year				
Trade Payables	- -	- -	- -	- -
Trade Receivables	- -	- -	- -	- -
Loans & Advances	- -	- -	68,98,682 (68,98,682)	68,98,682 (68,98,682)

(Figures in brackets relates to previous year)

Note-34 Critical estimates and judgements in applying accounting policies

The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Information about estimates and judgements made in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are as follows:

i) Property, plant and equipment and useful life of property, plant and equipment and intangible assets

The carrying value of property, plant and equipment is arrived at by depreciating the assets over the useful life of assets. The estimate of useful life is reviewed at the end of each financial year and changes are accounted for prospectively.

ii) Impairment of non-financial assets

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset.

iii) Provisions and contingencies

The assessments undertaken in recognizing provisions and contingencies have been made in accordance with the applicable Ind AS.

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Where the effect of time value of money is material, provisions are determined by discounting the expected future cash flows.

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Guarantees are also provided in the normal course of business. There are certain obligations which management has concluded, based on all available facts and circumstances, are not probable of payment or are very difficult to quantify reliably, and such obligations are treated as contingent liabilities and disclosed in the notes but are not reflected as liabilities in the financial statements. Although there can be no assurance regarding the final outcome of the legal proceedings in which the Company involved, it is not expected that such contingencies will have a material effect on its financial position or profitability.

35 Financial Ratios

Particulars	Numerator	Denominator	31st March 2026	31st March 2025	Variance
Current Ratio	Current Assets	Current Liabilities			
Debt Equity Ratio	Total Debt	Shareholders Equity			
Debt Service Coverage Ratio	Earnings Available for Debt Service	Debt Service			
Return on Equity (ROE)	Net Profit after Taxes	Average Shareholders Equity			
Trade Receivables Turnover Ratio	Revenue	Average Trade Receivable			
Trade Payables Turnover Ratio	Purchases of Goods & Others	Average Trade Receivable			
Net Capital Turnover Ratio	Revenue	Working Capital			
Net Profit Ratio	Net profit	Revenue			
Return on Capital Employed (ROCE)	Earnings before interest and taxes	Capital Employed			
Return on Investment (ROI)	Income generated from investments	Time Weighted average investments			

FOR DIAMANT INFRASTRUCTURE LIMITED,

Sd/-
Managing Director
Naresh Saboo
(DIN : 0297916)

NAGPUR
29-05-2026

Sd/-
Director
Madhu Saboo
(DIN : 0395363)

AS PER OUR REPORT OF EVEN DATE ATTACHED,
FOR R. A. GUPTA & ASSOCIATES;
CHARTERED ACCOUNTANTS,
Regn. No. 128210W,

Sd/-
(CA Prateek Rajesh Gupta)
Partner
Membership No. 168890