Goldiam International Ltd
MANUFACTURERS & EXPORTERS OF DIAMONDS & JEWELLERY
CIN:L36912MH1986PLC041203

November 7, 2026

| | |
|---|---|
| To,<br>BSE Limited<br>PhirozeJeejeebhoy Towers,<br>Dalal Street, Mumbai- 400 001.<br>**Scrip Code: 526729** | To,<br>National Stock Exchange of India Limited<br>Exchange Plaza,<br>Bandra Kurla Complex, Mumbai- 400 051.<br>**Scrip Code: GOLDIAM EQ** |

Dear Sir/Madam,

**Sub: Outcome of Board Meeting Under Regulation 30(2) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In compliance with Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI (LODR) Regulations, 2015") (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), this is to inform you that the Board of Directors of the Company at their meeting held today i.e. Saturday, November 7, 2026 (commenced at 12.15 pm and concluded at 12.50 p.m.) have inter-alia, considered and approved the following items of Agenda:

A) **Un-audited Financial Results for quarter and half year ended September 30, 2026:**

Un-audited standalone and consolidated financial results for the quarter and half year ended September 30, 2026 as recommended by Audit Committee of the Company.

The Statutory Auditors have carried out a 'Limited Review' of the unaudited standalone and consolidated Financial Results for the quarter ended September 30, 2026.

Pursuant to Regulation 33 of the SEBI Listing Regulations, 2015, we are enclosing herewith a copy of the unaudited standalone and consolidated Financial Results and Limited Review Reports of the Statutory Auditors of the Company.

Further, we are also enclosing herewith a copy of Press Release in connection with the unaudited financial results for quarter and half year ended September 30, 2026.

B) **Declaration of 1st Interim Dividend for the FY 2026-27**

The Board of Directors of the Company, in the aforesaid meeting have also approved/declared 1st Interim Dividend at the rate of Rs.2/- (i.e. 100%) per equity share of Face Value of Rs. 2/- each on 15,05,57,125 equity shares of the Company for the Financial Year 2026-27 and has fixed Friday, November 13, 2026 as the Record Date for the 1st Interim Dividend 2026-2027.

Further please take note that dividend be paid to those shareholders holding shares in electronic form as per the beneficial ownership data made available by the National Securities Depository Limited (NSDL) and the Central Depository Services (India) Limited (CDSL) as at the end of working hours on November 13, 2026 and shares in physical form whose names shall appear on the Register of Members as on November 13, 2026.

Payment of 1st Interim Dividend shall start from Wednesday, November 25, 2026.

**Tax Deductible at Source on Dividend**: Pursuant to Finance Act, 2020, dividend income will be taxable in the hands of the shareholders with effect from April 1, 2020. Hence, the interim dividend declared by Board shall be paid after deducting tax at source ('TDS') in accordance with the provisions of the Income Tax Act, 1961. Members are requested to submit all requisite documents on or before November 13, 2026, to enable the Company to determine the appropriate TDS rates, as applicable. Detailed note on tax on dividend is available on the company's website at:

**https://www.goldiam.com/pdf/note-on-tds/2026-27/Communication-to-Shareholders-for-TDS-.pdf**

The same may please be taken on record and suitably disseminated to all concern999ed.

Yours faithfully,
For **Goldiam International Limited**

PANKAJ PARKHIYA

Digitally signed by PANKAJ PARKHIYA
DN: c=IN, o=Personal, title=0334, pseudonym=a09507dc7863f4c11a3bacaeeffbe4ba, 2.5.4.20=205e52aeeffb0143afbd0e340d5a6fdbc7cb35c54f077beeb9849a66a7f697db37, postalCode=400068, st=Maharashtra, serialNumber=6589d7111b0fc6c5e6f464132379e671e0a8f1f760008d1731305484b761f06d7060f, cn=PANKAJ PARKHIYA
Date: 2026.11.07 12:52:31 +05'30'

**Pankaj Parkhiya**
**Company Secretary & Compliance Officer**
Encl.: As above

# PRESS RELEASE

## Goldiam International's consolidated Q2FY27 PAT jumps 58% YoY to ₹ 494 mn.

## Consolidated Revenue for Q2 FY2027 at ₹ 2916.6 million - up 44% Y-o-Y. Closes highest-ever Q2 and H1 Report on Revenue & PAT.

## Consolidated H1 revenue and PAT up by 50% and 90% respectively

## The board declares an interim dividend of 100% i.e. ₹ 2 per share

**Mumbai, November 07, 2026:** Goldiam International Ltd. (Goldiam), an integrated manufacturer and supplier of fine diamond jewellery to leading retailers and wholesalers in the USA, has announced its results for the second quarter and the half year ended on September 30, 2026.

**Q2 & H1 FY 2027 key highlights (Consolidated)**

Goldiam's total revenue, which predominantly comes from B2B diamond jewellery exports, continued its growth momentum in Q2 of FY 2027 backed by a sustained demand from large global retailers. Goldiam reported a total revenue of ₹ 2916.6 million for Q2 FY 2027, up by 44%. Total revenue for H1 at ₹ 6553.2 million, grew sharply by 50%.

Goldiam reported an EBITDA of ₹ 736 million for Q2 FY2027 which was up by 55.3%. EBITDA margin for Q2 FY27 stood at 25.24%, up 176 basis points over Q2 of FY26. H1 FY27 EBITDA at ₹ 1775.3 million grew by a 87.8%, with EBITDA margin of 27.1%, up by 550 basis points over H1FY26.

Profit after Tax for Q2 FY2027 at ₹ 494 million grew by 58% Y-o-Y; whereas PAT for H1 FY2027 at ₹ 1233.7 million grew by 90%.

The Board of Directors has declared 1st interim dividend @ ₹ 2/- (100%) per equity share of ₹ 2/- each, amounting to ₹ 301.11 million.

Lab Grown Diamond jewellery exports contributed 91.2% to the overall export sales mix during Q2 FY27, compared to 90% in Q2 FY26. Online revenue accounted for 19.4% of the revenue during Q2 FY27. Goldiam's order book position as on September 30, 2026 was at about ₹ 2250 million. Cash and Cash Equivalents (including investments) were at ₹ 4578.25 million as at September 30, 2026.

**Financial Highlights (Consolidated) – Q2 & H1 FY2027**

| Particulars (₹ Mn) | Q2FY27 | Q2FY26 | YoY | H1FY27 | H1FY26 | YoY |
|---|---|---|---|---|---|---|
| **Revenue** | 2917 | 2019 | 44% | 6,553.2 | 4,376.0 | 49.8% |
| **EBITDA** | 736 | 474 | 55.3% | 1775.3 | 945.4 | 87.8% |
| **EBITDA margin** | 25.24% | 23.48% | 176 bps | 27.1% | 21.6% | 550 bps |
| **PAT** | 494 | 314 | 58% | 1233.7 | 649.7 | 89.9% |
| **PAT margin** | 16.94% | 15.53% | 141 bps | 18.8% | 14.8% | 398 bps |
| **EPS (Diluted)** | 2.96* | 2.85 | 3.9% | 9.5 | 6.00 | 58.5% |

*adjusted post bonus shares issue

**ORIGEM update**

As on date, Goldiam has 29 operational ORIGEM stores selling lab grown diamond jewellery across key cities. For Q2 FY2027, ORIGEM stores recorded a total revenue of ₹ 113 million. As mentioned in our previous communications, various sales enablers across the stores have been introduced. After introducing India's first Digital 3D Ring Builder, lab grown diamond jewellery in 9 KT gold, and Old Gold Exchange scheme across all the stores, ORIGEM has further introduced India's strongest jewellery purchase policy by expanding our Life-Time Exchange program to 110% of prevailing Diamond Rate, offering commitment on the value of our customer's investment and securing higher LTV for our customers.

Commenting on results, **Mr. Rashesh Bhansali, Executive Chairman, Goldiam International**, said, "Goldiam's Q2 performance is a reflection of Goldiam's well-entrenched relationships with its global customers (jewellery retailers) to whom it supplies studded diamond jewelleries. Our topline growth of over 40% comes at a time when large US retailers are consolidating their vendor base, indicating that Goldiam is one of the key beneficiaries by continuing to gain wallet share. With over 90% of the revenue coming from Lab Grown Diamond (LGD) Jewellery consistently, the shift in favour of LGD over mined diamond jewellery is definitive in the US, and Goldiam continues to benefit from spotting that trend early on."

**Mr. Anmol Bhansali, Managing Director of Goldiam International**, said, "The inherent strength of Goldiam's business model - which is design led, omni-channel, highly efficient and with cost effective execution – is helping us sustain revenue growth and profitability in our B2B operations. This will help us in future also as we work on building new customer relationships within the US & expand in relatively newer geographies. On the B2C front, we are expanding ORIGEM brand footprint as planned, with introductions of additional instore sales enablers & design programs for superior customer experience."

**About Goldiam International**

Goldiam International Limited *(NSE: GOLDIAM, BSE: 526729)* is more than 3 decade-old preferred OEM partner and exporter of exquisitely designed and luxurious diamond jewellery. Functioning as the manufacturer of choice to many of the leading global branded retailers, departmental stores and wholesalers across American markets, the Company is also renowned for utilising responsibly sourced diamonds, leveraging cutting-edge technologies and efficient manufacturing processes for optimal costings and quick delivery lead times. Targeting the mid-to-affordable diamond & bridal jewellery segments, Goldiam has a dedicated sales office in New York, with design teams in both India and the USA. Goldiam recently made a foray into India retail for lab grown diamond jewellery under the brand name ORIGEM and aims to become India's largest lab grown diamond jewellery brand.

**Forward-Looking Statement:**

Certain statements in this document may be forward-looking statements. Such forward-looking statements are subject to certain risks and uncertainties like regulatory changes, local political or economic developments, technological risks, and many other factors that could cause our actual results to differ materially from those contemplated by the relevant forward-looking statements. Goldiam International Limited will not be in any way responsible for any action taken based on such statements and undertakes no obligation to publicly update these forward-looking statements to reflect subsequent events or circumstances.

**For more information, please contact**


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**PULINDRA PATEL & CO.**
**CHARTERED ACCOUNTANTS**
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Borivali (East), Mumbai – 66,
Office (Tel) + 022 28069664, 022-22056233, 022-68844594, +91 9322268243, Office (M) + 91 9619908533
Email : caoffice@pulindrapatel.com

**Independent Auditor's Review Report on the Unaudited Consolidated Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To,
The Board of Directors,
Goldiam International Limited
Gems & Jewellery Complex,
SEEPZ, Andheri (East),
Mumbai – 400 096

We have reviewed the accompanying statement of unaudited Consolidated financial results of **GOLDIAM INTERNATIONAL LIMITED** (the "Holding Company") and its Subsidiaries and Associates (The Holding Company and its Subsidiaries & Associates together referred to as the Group") for the, Quarter and half year ended September 30, 2026 (the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations 2015 as amended ( " Listing Regulations" ).

This statement which is the responsibility of the Company's Management and has been approved by the Holding Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 Interim Financial Reporting (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to 'Review of Interim Financial Information Performed by the Independent Auditors of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable

PULINDRA PATEL & CO. MUMBAI M. No. 048991 C.A.

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Statement includes the results of the following entities:

1. Goldiam Jewellery Limited - Wholly owned subsidiary
2. Goldiam USA Inc. - Wholly owned subsidiary
3. Diagold Designs LLP - Subsidiary
4. Eco- Friendly Diamond LLP -Subsidiary

Based on our review conducted and procedures performed as stated in paragraph above and upon consideration of the review reports of the other auditors referred to in paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Based on our Limited Review conducted as above, we report as under:

1. The unaudited consolidated financial result includes the financial information of one subsidiary which have not been reviewed by their auditors whose interim financial information reflects total assets (before consolidated adjustments) of Rs.60,965.59 lakhs and total liabilities (before consolidated adjustments) of Rs.28,723.72 lakhs as at September 30, 2026, and total revenue of Rs. 22,838.45 lakhs and Rs.54,042.12 lakhs (before consolidation adjustment) for the quarter and period ended September 30, 2026 respectively and total profit after tax (including other comprehensive income) of Rs.2,074.47 lakhs and Rs.7,271.30 lakhs, (before consolidation adjustment) for the quarter and period ended September 30, 2026 respectively, and cash inflow (net) (before consolidation adjustments) of Rs.10,470.76 lakhs for the period ended September 30, 2026 as considered in the Statement.

   Our conclusion on the Statement is not modified in respect of this matter.

**FOR PULINDRA PATEL & CO.**
**CHARTERED ACCOUNTANTS**
**FIRM REGN. NO. 115187W**

Pulindra M P

PULINDRA PATEL & CO. C.A. MUMBAI M.No. 048991

**PULINDRA PATEL**
**MEMBERSHIP No. 048991**
**UDIN: 26048991LAZRTU8762**

**Place: Mumbai**
**Date : 7th November, 2026**

**GOLDIAM INTERNATIONAL LIMITED**

GEMS & JEWELLERY COMPLEX,SEEPZ,ANDHERI (EAST), MUMBAI 400 096

CIN:L36912MH1986PLC041203,TEL:(022) 28291893. FAX:(022) 28290418.Email:investorrelations@goldiam.com. Website: www.goldiam.com

**Statement of Consolidated Unaudited Result for the Quarter and Half Year ended on September 30, 2026**

(Rs. In Lakhs)

| | Particulars | Consolidated | | | | | |
|---|---|---|---|---|---|---|---|
| | | Figures for the Quarter ended on | | | Figures for the Half Year ended on | | Figures for the Year ended on |
| | | 30/09/26 Unaudited | 30/06/26 Unaudited | 30/09/25 Unaudited | 30/09/26 Unaudited | 30/09/25 Unaudited | 31/03/26 Audited |
| | **Income** | | | | | | |
| 1 | Revenue From Operations | 27,399.54 | 32,602.63 | 19,281.22 | 60,002.17 | 42,254.38 | 97,685.69 |
| 2 | Other Income | 1,766.92 | 3,763.30 | 909.71 | 5,530.22 | 1,505.23 | 4,437.01 |
| 3 | **Total Income** | **29,166.46** | **36,365.93** | **20,190.93** | **65,532.39** | **43,759.61** | **102,122.70** |
| 4 | **Expenses** | | | | | | |
| | a) Cost Of Materials Consumed | 10,624.50 | 13,823.25 | 26,441.09 | 24,447.75 | 38,800.14 | 55,297.36 |
| | b) Purchase Of Stock-In-Trade | 11,016.52 | 2,874.61 | 5,253.79 | 13,891.13 | 10,412.65 | 39,248.51 |
| | c) Change In Inventories Of Finished Goods, WIP and Stock-In-Trade | (2,970.29) | 6,191.87 | (18,826.70) | 3,221.58 | (20,441.53) | (29,707.84) |
| | d) Employee Benefits Expense | 1,165.81 | 1,233.70 | 1,075.62 | 2,399.51 | 2,013.07 | 4,014.91 |
| | e) Finance Costs | 118.70 | 155.47 | 7.79 | 274.17 | 22.30 | 328.58 |
| | f) Depreciation And Amortization Expense | 512.32 | 497.00 | 166.45 | 1,009.32 | 323.84 | 1,455.93 |
| | g) Other Expenses | 1,967.28 | 1,852.04 | 1,504.70 | 3,819.32 | 3,521.26 | 8,403.15 |
| | **Total Expenses** | **22,434.84** | **26,627.94** | **15,622.74** | **49,062.78** | **34,651.73** | **79,040.60** |
| 5 | **Profit / (Loss) before Exceptional And Tax (3 ± 4)** | **6,731.62** | **9,737.99** | **4,568.19** | **16,469.61** | **9,107.88** | **23,082.10** |
| 6 | Exceptional Items | - | - | - | - | - | - |
| 7 | **Profit / (Loss) before Tax (5 ± 6)** | **6,731.62** | **9,737.99** | **4,568.19** | **16,469.61** | **9,107.88** | **23,082.10** |
| 8 | Tax Expense | | | | | | |
| | a) Current Tax | 1,798.23 | 2,377.42 | 1,348.69 | 4,175.65 | 2,525.78 | 5,921.73 |
| | b) Deferred Tax | (6.49) | (36.87) | 83.66 | (43.36) | 84.66 | 101.04 |
| 9 | **Profit / (Loss) for the Period from continuing operation (7 ± 8)** | **4,939.88** | **7,397.44** | **3,135.84** | **12,337.32** | **6,497.44** | **17,059.33** |
| 10 | Profit/(Loss) from discontinuing operation | - | - | - | - | - | - |
| 11 | Tax expenses of Discontinuing operation | - | - | - | - | - | - |
| 12 | **Profit/(Loss) from discontinuing operation (after tax) (10 ± 11)** | - | - | - | - | - | - |
| 13 | **Profit / (Loss) for the Period (9 ± 12)** | **4,939.88** | **7,397.44** | **3,135.84** | **12,337.32** | **6,497.44** | **17,059.33** |
| 14 | **Other Comprehensive Income (OCI)** | | | | | | |
| | a) Items That Will Not Be Reclassified To Profit Or Loss | 219.53 | 475.31 | 914.29 | 694.84 | 1,312.87 | 1,994.94 |
| | b) Income tax relating to items that will not be reclassified to profit or loss | 46.88 | (3.31) | (1.70) | 43.57 | 14.11 | (5.81) |
| 15 | **Total Comprehensive Income for the period (13±14)** | **5,206.29** | **7,869.44** | **4,048.43** | **13,075.73** | **7,824.42** | **19,048.46** |
| 16 | Share of Profit / (Loss) of Associates | - | - | - | - | - | - |
| 17 | Disposal in the stake of Subsidiary. | - | - | - | - | - | - |
| 18 | Non-Controlling Interest | 0.15 | (0.17) | 1.22 | (0.02) | 8.99 | 0.71 |
| 19 | **Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (15 ± 16 ± 17 ± 18)** | **5,206.44** | **7,869.27** | **4,049.65** | **13,075.71** | **7,833.41** | **19,049.17** |
| 20 | Paid-up Equity Share Capital (Face Value of Rs. 2 per share) | 3,011.14 | 2,258.35 | 2,258.35 | 3,011.14 | 2,258.35 | 2,258.35 |
| 21 | Other Equity | - | - | - | - | - | 108,344.01 |



**GOLDIAM INTERNATIONAL LIMITED**

GEMS & JEWELLERY COMPLEX,SEEPZ,ANDHERI (EAST), MUMBAI 400 096

CIN:L36912MH1986PLC041203.TEL.(022) 28291893. FAX:(022) 28290418.Email:investorrelations@goldiam.com. Website: www.goldiam.com

**Statement of Consolidated Unaudited Result for the Quarter and Half Year ended on September 30, 2026**

(Rs. In Lakhs)

| | Particulars | Consolidated | | | | | |
|---|---|---|---|---|---|---|---|
| | | Figures for the Quarter ended on | | | Figures for the Half Year ended on | | Figures for the Year ended on |
| | | 30/09/26 Unaudited | 30/06/26 Unaudited | 30/09/25 Unaudited | 30/09/26 Unaudited | 30/09/25 Unaudited | 31/03/26 Audited |
| 22.i | **Earnings per Share (For continuing operation) (of Rs. 2 each) (Not Annualised):** | | | | | | |
| | (a) Basic | 4.38 | 6.55 | 2.60 | 10.93 | 5.75 | 15.11 |
| | (b) Diluted | 2.96 | 6.55 | 2.85 | 9.51 | 6.00 | 15.43 |
| 22.ii | **Earnings per Share (For Continuing & Discontinuing operation) (of Rs. 2 each) (Not Annualised):** | | | | | | |
| | (a) Basic | 4.38 | 6.55 | 2.60 | 10.93 | 5.75 | 15.11 |
| | (b) Diluted | 2.96 | 6.55 | 2.85 | 9.51 | 6.00 | 15.43 |

**For Goldiam International Limited**

**Rashesh Bhansali**
**Executive Chairman**

**Place : Mumbai**
**Date: Nov 07,2026**

**GOLDIAM INTERNATIONAL LIMITED**

**CIN:L36912MH1986PLC041203.TEL.(022) 28291893. FAX:(022) 28290418.Email:investorrelations@goldiam.com. Website: www.goldiam.com**

**Notes:**

1 The above Consolidated Unaudited results for the Quarter and Half Year ended on September 30, 2026 have been reviewed and recommended by the Audit Committee and the same were approved by the Board at its meeting held on Nov 07, 2026

2 The Board of Directors has declared 1st interim dividend @ Rs.2/- (100%) per equity share of Rs. 2/- each, amounting to Rs. 3011.14 Lakhs.

3 These Consolidated financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

4 The Consolidated results of the Company are available on the Company's website www.goldiam.com and also available on websites www.bseindia.com and www.nseindia.com respectively.

5 Figures for the previous quarter/ period have been regrouped/reclassified, wherever considered necessary.

6 The figures in Rs. Lakhs are rounded off to two decimals.

**For Goldiam International Limited**

**Rashesh Bhansali**
**Executive Chairman**

**Place : Mumbai**
**Date: Nov 07,2026**

## GOLDIAM INTERNATIONAL LIMITED

Segment wise Revenue, Results and Capital Employed under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015

(Rs. In Lakhs)

| | Particulars | Consolidated | | | | | |
|---|---|---|---|---|---|---|---|
| | | Figures for the Quarter ended on | | | Figures for the Half Year ended on | | Figures for the Year ended on |
| | | 30/09/26 Unaudited | 30/06/26 Unaudited | 30/09/25 Unaudited | 30/09/26 Unaudited | 30/09/25 Unaudited | 31/03/26 Audited |
| 1 | **Segment Revenue :** | | | | | | |
| | a) Jewellery | 28,308.42 | 35,071.55 | 19,700.17 | 63,379.97 | 43,039.36 | 101,397.37 |
| | b) Investments | 858.04 | 1,294.38 | 490.76 | 2,152.42 | 720.25 | (1,107.55) |
| | Total Income | 29,166.46 | 36,365.93 | 20,190.93 | 65,532.39 | 43,759.61 | 100,289.82 |
| | **Less : Inter Segment Revenue** | - | - | - | - | - | - |
| | **Total Income** | **29,166.46** | **36,365.93** | **20,190.93** | **65,532.39** | **43,759.61** | **100,289.82** |
| 2 | **Segment Results :** | | | | | | |
| | **Profit/(Loss) before tax and interest** | | | | | | |
| | a) Jewellery | 6,059.73 | 8,733.05 | 4,285.14 | 14,792.78 | 8,821.75 | 24,835.87 |
| | b) Investments | 847.14 | 1,259.78 | 490.25 | 2,106.92 | 717.28 | (1,133.93) |
| | **Total Segment Profit Before Interest & Tax** | **6,906.87** | **9,992.83** | **4,775.39** | **16,899.70** | **9,539.03** | **23,701.94** |
| | Less : i) Interest | 118.70 | 155.47 | 7.79 | 274.17 | 22.30 | 328.58 |
| | ii) Other un-allocable expenditure (Net)(Income) | 56.55 | 99.37 | 199.41 | 155.92 | 408.85 | 291.26 |
| | **Profit Before Tax** | **6,731.62** | **9,737.99** | **4,568.19** | **16,469.61** | **9,107.88** | **23,082.10** |
| | Less : i) Current Tax | 1,798.23 | 2,377.42 | 1,348.69 | 4,175.65 | 2,525.78 | 5,921.73 |
| | ii) Deferred Tax | (6.49) | (36.87) | 83.66 | (43.36) | 84.66 | 101.04 |
| | **Profit After Tax** | **4,939.88** | **7,397.44** | **3,135.84** | **12,337.32** | **6,497.44** | **17,059.33** |
| 3 | **Segment Assets :** | | | | | | |
| | a) Jewellery | 94,791.03 | 93,428.84 | 72,160.70 | 94,791.03 | 72,160.70 | 87,147.13 |
| | b) Investments | 20,971.53 | 18,309.01 | 14,327.18 | 20,971.53 | 14,327.18 | 18,382.61 |
| | c) Unallocated | 27,878.93 | 26,915.89 | 32,066.68 | 27,878.93 | 32,066.68 | 30,602.17 |
| | **Total Segment Assets** | **143,641.49** | **138,653.74** | **118,554.56** | **143,641.49** | **118,554.56** | **136,131.91** |
| 4 | **Segment Liability :** | | | | | | |
| | a) Jewellery | 14,884.49 | 17,163.37 | 12,405.23 | 14,884.49 | 12,405.23 | 21,561.17 |
| | b) Investments | 2,083.94 | - | 14.07 | 2,083.94 | 14.07 | 2,083.94 |
| | c) Unallocated | 2,183.01 | 2,557.43 | 3,468.40 | 2,183.01 | 3,468.40 | 1,375.89 |
| | **Total Segment Liability** | **19,151.44** | **19,720.80** | **15,887.70** | **19,151.44** | **15,887.70** | **25,021.00** |

1 The Group's operating segments are established on the basis of those components of the group that are evaluated regularly by the Group as, in deciding how to allocate resources and in assessing performance (referred to in IND AS 108 - 'Operating Segments'). These have been identified taking into account nature of activity, risks and returns. The Company has two principal operating segments; viz. Jewellery Manufacturing and Investments.

**For Goldiam International Limited**



**Rashesh Bhansali**
**Executive Chairman**

**Place : Mumbai**
**Date: Nov 07,2026**

**Goldiam International Limited**

**Statement of Consolidated Assets and Liabilities**

**(Amounts are in lakhs unless stated otherwise)**

| Particulars | Consolidate | |
|---|---|---|
| | Unaudited | Audited |
| | As at Sep., 30, 2026 | As at March, 31, 2026 |
| **ASSETS** | | |
| **Non-current assets** | | |
| Property, plant and equipment | 4,599.99 | 4,605.59 |
| Capital work-in-progress | - | - |
| Right to Use Lease Hold Property | 5,273.25 | 4,343.80 |
| Investment properties | - | - |
| Other intangible assets | 295.31 | 330.22 |
| Investments in Subsidiaries and Joint venture | - | - |
| Financial assets | | |
| i. Investments | 908.66 | 951.95 |
| ii. Loans | 102.33 | 16.96 |
| iii. Other Financial Assets | 1,228.54 | 1,198.18 |
| Deferred tax assets | 138.65 | 125.61 |
| **Total non-current assets** | **12,546.73** | **11,572.31** |
| **Current assets** | | |
| Inventories | 57,388.86 | 58,311.60 |
| Financial assets | | |
| i. Investments | 16,494.93 | 17,285.05 |
| ii. Trade receivables | 24,648.19 | 17,419.55 |
| iii. Cash and cash equivalents | 21,906.82 | 26,291.67 |
| iv. Bank balances other than (iii) above | 5,972.11 | 4,310.50 |
| v. Loans | 3,810.77 | 332.64 |
| vi.Other current assets | 1,011.75 | 734.22 |
| **Total current assets** | **131,233.43** | **124,685.23** |
| **Total assets** | **143,780.16** | **136,257.54** |
| **EQUITY AND LIABILITIES** | | |
| **Equity** | | |
| Equity share capital | 3,011.14 | 2,258.35 |
| Other equity | 120,966.31 | 108,344.01 |
| **Equity attributable to owners of Goldiam International Limited** | **123,977.45** | **110,602.36** |
| Non-controlling interests | 512.61 | 508.39 |
| **Total equity** | **124,490.06** | **111,110.75** |
| **LIABILITIES** | | |
| **Non-current liabilities** | | |
| Deferred tax liabilities | 769.77 | 843.91 |
| Lease Liability | 4,085.52 | 3,301.23 |
| **Total non-current liabilities** | **4,855.29** | **4,145.14** |
| **Current liabilities** | | |
| a) Financial liabilities | | |
| i. Borrowings | - | 3,220.20 |
| ii. Trade payables | | |
| Total outstanding dues of micro enterprises and small enterprises | 64.45 | 254.00 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 8,794.26 | 10,484.80 |
| iii. Lease liabilities | 1,412.48 | 1,179.92 |
| iv. Other financial liabilities | 2,496.64 | 5,109.70 |
| b) Provisions | 115.08 | 95.44 |
| c) Current Tax Liabilities | 1,551.90 | 657.59 |
| **Total current liabilities** | **14,434.81** | **21,001.65** |
| **Total liabilities** | **19,290.10** | **25,146.79** |
| **Total equity and liabilities** | **143,780.16** | **136,257.54** |

**For Goldiam International Limited**

**Rashesh Bhansali**
**Executive Chairman**

**Place : Mumbai**
**Date: Nov 07,2026**

**Goldiam International Limited**

**Statement of Consolidated Cash Flow Statement**

**(Amounts are in lakhs unless stated otherwise)**

| Particulars | Consolidated | |
|---|---|---|
| | Unaudited | Unaudited |
| | As at September 30, 2026 | As at September 30, 2025 |
| **A Cash flow from operating activities :** | | |
| **Profit before tax** | **16,469.59** | **9,116.87** |
| **Adjustments for:** | | |
| Depreciation and amortization for the year | 1,009.32 | 323.84 |
| Adjustable towards Ind AS Impact | - | (193.25) |
| (Profit)/Loss on sale of Investment (Net) | (22.23) | (631.36) |
| Net unrealised foreign exchange (gain)/ loss | (376.61) | (469.13) |
| Net (profit)/loss on disposal of property, plant and equipment | (0.52) | - |
| (Profit)/Loss on sale of liquidate Investment forming part of OCI | 307.63 | 311.04 |
| Income related to pervious year | - | 14.11 |
| Actuarial (gain)/loss forming part of OCI | 1.25 | - |
| Interest Income | (655.69) | (85.29) |
| Finance cost | 274.17 | 22.30 |
| Share of Minority Interest | 4.22 | (8.99) |
| Adjustment for Change of Holding & Translation Reserves | 299.38 | 556.89 |
| | **840.92** | **(159.84)** |
| **Operating profit before working capital changes** | 17,310.51 | 8,957.03 |
| **Adjustments for:** | | |
| Decrease/(Increase) in inventories | 922.75 | (6,792.63) |
| Decrease/(increase) in non-current financial assets | (58.12) | (128.95) |
| Decrease/(increase) in current financial assets | (3,478.13) | (240.09) |
| Decrease/(increase) in other current assets | (277.53) | (100.35) |
| Decrease/(increase) in trade receivables | (6,813.27) | (3,182.02) |
| (Decrease)/increase in trade payables | (1,918.84) | 1,071.07 |
| (Decrease)/increase in current financial liabilities | (2,593.41) | (1,148.26) |
| (Decrease)/increase in Non current financial liabilities | - | 431.13 |
| | **(14,216.55)** | **(10,090.10)** |
| **Cash generated from operating activities** | 3,093.96 | (1,133.07) |
| Income Tax Paid (net) | (3,366.72) | (1,797.08) |
| **Net cash generated from operating activities** | **(272.76)** | **(2,930.15)** |
| **B Cash flow from investing activities:** | | |
| Purchase of property, plant and equipment | (430.78) | (449.53) |
| Proceeds from disposal of property, plant and equipment | 1.27 | - |
| Purchase of Investments | (4,939.76) | (3,151.67) |
| Proceeds from redemption of Current investments | 6,181.36 | 1,092.56 |
| Interest received | 633.40 | 85.29 |
| **Net cash used in investing activities** | **1,445.49** | **(2,423.35)** |
| **C Cash flow from financing activities:** | | |
| (Repayment)/proceeds of Current borrowings, net | (3,220.20) | (531.44) |
| Proceeds from Issuance o f Equity share capital under Qualified Institutional Placement (QIP), net | - | 19,770.80 |
| Payment of Lease Liabilitities | (633.10) | - |
| Interest paid | (42.67) | (22.30) |
| **Net cash generated from financing activities** | **(3,895.97)** | **19,217.06** |
| Net increase in cash and cash equivalents (A+B+C) | (2,723.24) | 13,863.56 |
| Cash and cash equivalents at the beginning of the year | 30,602.17 | 18,203.12 |
| **Cash and cash equivalents at the end of the year** | **27,878.93** | **32,066.68** |
| 1) Cash on hand | 49.11 | 51.04 |
| 2) Bank balances | | |
| - In Current Accounts | 11,025.89 | 3,977.79 |
| - Fixed Deposit with Bank | 7,196.62 | 16,060.27 |
| 3) Investments in liquid mutual funds | 9,607.31 | 11,977.58 |

**For Goldiam International Limited**

**Rashesh Bhansali**
**Executive Chairman**

**Place : Mumbai**
**Date: Nov 07,2026**

**PULINDRA PATEL & CO.**
**CHARTERED ACCOUNTANTS**
Office No. A-1004, Paras Business Center, Near Borivali Station East, Kasturba Road No.1,
Borivali (East), Mumbai – 66,
Office (Tel) + 022 28069664, 022-22056233, 022-68844594, +91 9322268243, Office (M) + 91 9619908533
Email : caoffice@pulindrapatel.com

**Independent Auditor's Review Report on the Unaudited Standalone Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To,
The Board of Directors,
Goldiam International Limited
Gems & Jewellery Complex,
SEEPZ, Andheri (East),
Mumbai – 400 096.

We have reviewed the quarterly unaudited standalone financial results of **GOLDIAM INTERNATIONAL LIMITED** (the Company) for the, Quarter ended September30,2026 and the year to date results for the period ended September 30, 2026 (the "Statement") together with the Unaudited Statement of Assets and Liabilities, Unaudited Statement of Cash Flows attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations 2015 as amended ("Listing Regulations").

This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review of the Statement in accordance with the standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consist of making inquires, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope then an audit conducted in accordance with the Standard on Auditing specified under section 143 (10) of the Act, and consequently, does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in audit. Accordingly, we do not express an audit opinion.

....2...

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR PULINDRA PATEL & CO.**
**CHARTERED ACCOUNTANTS**
**FIRM REGN. NO. 115187W**

Pulindra M. P




**PULINDRA PATEL**
**MEMBERSHIP No. 048991**
**UDIN: 26048991BVNKKY1541**

**Place: Mumbai**
**Date : 7th November, 2026**

**GOLDIAM INTERNATIONAL LIMITED**

GEMS & JEWELLERY COMPLEX,SEEPZ,ANDHERI (EAST), MUMBAI 400 096

CIN:L36912MH1986PLC041203.TEL:(022) 28291893. FAX:(022) 28290418.Email:investorrelations@goldiam.com. Website: www.goldiam.com

**Statement of Standalone Unaudited Result for the Quarter and Half Year ended on September 30, 2026**

(Rs. In Lakhs)

| | Particulars | Standalone | | | | | |
|---|---|---|---|---|---|---|---|
| | | Figures for the Quarter ended on | | | Figures for the Half year ended on | | Figures for the Year ended on |
| | | 30/09/26 Unaudited | 30/06/26 Unaudited | 30/09/25 Unaudited | 30/09/26 Unaudited | 30/09/25 Unaudited | 31/03/26 Audited |
| | **Income** | | | | | | |
| 1 | Revenue From Operations | 16,326.25 | 14,900.89 | 10,492.77 | 31,227.14 | 23,750.17 | 52,957.43 |
| 2 | Other Income | 2,117.10 | 576.61 | 427.38 | 2,693.71 | 608.59 | 2,043.27 |
| 3 | **Total Income** | **18,443.35** | **15,477.50** | **10,920.15** | **33,920.85** | **24,358.76** | **55,000.70** |
| 4 | **Expenses** | | | | | | |
| | a) Cost Of Materials Consumed | 11,719.20 | 9,254.72 | 7,583.94 | 20,973.92 | 15,623.08 | 44,774.17 |
| | b) Purchase Of Stock-In-Trade | 1,574.47 | 2,239.93 | 180.53 | 3,814.40 | 2,531.56 | 3,093.38 |
| | c) Change In Inventories Of Finished Goods, WIP and Stock-In-Trade | (33.58) | 794.11 | (91.39) | 760.53 | (259.84) | (6,291.06) |
| | d) Employee Benefits Expense | 610.15 | 482.82 | 496.90 | 1,092.97 | 856.86 | 1,556.27 |
| | e) Finance Costs | 118.71 | 155.46 | 7.76 | 274.17 | 22.27 | 282.34 |
| | f) Depreciation And Amortization Expense | 450.33 | 437.08 | 92.05 | 887.41 | 175.86 | 1,016.90 |
| | g) Other Expenses | 1,054.97 | 1,021.89 | 793.18 | 2,076.86 | 1,997.46 | 3,677.35 |
| | **Total Expenses** | **15,494.25** | **14,386.01** | **9,062.97** | **29,880.26** | **20,947.25** | **48,109.35** |
| 5 | **Profit / (Loss) before Exceptional And Tax (3 ± 4)** | **2,949.10** | **1,091.49** | **1,857.18** | **4,040.59** | **3,411.51** | **6,891.35** |
| 6 | Exceptional Items | - | - | - | - | - | 37.26 |
| 7 | **Profit / (Loss) before Tax (5 ± 6)** | **2,949.10** | **1,091.49** | **1,857.18** | **4,040.59** | **3,411.51** | **6,928.61** |
| 8 | Tax Expense | | | | | | |
| | a) Current Tax | 449.03 | 349.00 | 521.40 | 798.03 | 940.61 | 1,884.63 |
| | b) Deferred Tax | (42.77) | 0.53 | 21.12 | (42.24) | 23.13 | (10.59) |
| 9 | **Profit / (Loss) for the Period from continuing operation (7 ± 8)** | **2,542.84** | **741.96** | **1,314.66** | **3,284.80** | **2,447.77** | **5,054.57** |
| 10 | Profit/(Loss) from discontinuing operation | - | - | - | - | - | - |
| 11 | Tax expenses of Discontinuing operation | - | - | - | - | - | - |
| 12 | **Profit/(Loss) from discontinuing operation (after tax) (10 ± 11)** | - | - | - | - | - | - |
| 13 | **Profit / (Loss) for the Period (9 ± 12)** | **2,542.84** | **741.96** | **1,314.66** | **3,284.80** | **2,447.77** | **5,054.57** |
| 14 | **Other Comprehensive Income (OCI)** | | | | | | |
| | a) Items That Will Not Be Reclassified To Profit Or Loss | 46.72 | 168.43 | 132.99 | 215.15 | 316.81 | 552.63 |
| | b) Income tax relating to items that will not be reclassified to profit or loss | (0.84) | (3.31) | 0.02 | (4.15) | 2.80 | (1.74) |
| 15 | **Total Comprehensive Income for the period (13±14)** | **2,588.72** | **907.08** | **1,447.67** | **3,495.80** | **2,767.38** | **5,605.46** |
| 16 | Share of Profit / (Loss) of Associates | - | - | - | - | - | - |
| 17 | Disposal in the stake of Subsidiary. | - | - | - | - | - | - |
| 18 | Non-Controlling Interest | - | - | - | - | - | - |
| 19 | **Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (15 ± 16 ± 17 ± 18)** | **2,588.72** | **907.08** | **1,447.67** | **3,495.80** | **2,767.38** | **5,605.46** |
| 20 | Paid-up Equity Share Capital (Face Value of Rs. 2 per share) | 3,011.14 | 2,258.35 | 2,258.35 | 3,011.14 | 2,258.35 | 2,258.35 |
| 21 | Other Equity | - | - | - | - | - | 51,818.84 |



**GOLDIAM INTERNATIONAL LIMITED**

GEMS & JEWELLERY COMPLEX,SEEPZ,ANDHERI (EAST), MUMBAI 400 096

CIN:L36912MH1986PLC041203.TEL.(022) 28291893. FAX:(022) 28290418.Email:investorrelations@goldiam.com. Website: www.goldiam.com

**Statement of Standalone Unaudited Result for the Quarter and Half Year ended on September 30, 2026**

(Rs. In Lakhs)

| | Particulars | Standalone | | | | | |
|---|---|---|---|---|---|---|---|
| | | Figures for the Quarter ended on | | | Figures for the Half year ended on | | Figures for the Year ended on |
| | | 30/09/26 Unaudited | 30/06/26 Unaudited | 30/09/25 Unaudited | 30/09/26 Unaudited | 30/09/25 Unaudited | 31/03/26 Audited |
| 22.i | **Earnings per Share (For continuing operation) (of Rs. 2 each) (Not Annualised):** | | | | | | |
| | (a) Basic | 2.25 | 0.66 | 1.11 | 2.91 | 2.17 | 4.48 |
| | (b) Diluted | 1.87 | 0.66 | 1.20 | 2.53 | 2.26 | 4.57 |
| 22.ii | **Earnings per Share (For Continuing & Discontinuing operation) (of Rs. 2 each) (Not Annualised):** | | | | | | |
| | (a) Basic | 2.25 | 0.66 | 1.11 | 2.91 | 2.17 | 4.48 |
| | (b) Diluted | 1.87 | 0.66 | 1.20 | 2.53 | 2.26 | 4.57 |

**For Goldiam International Limited**

**Rashesh Bhansali**
**Executive Chairman**

**Place : Mumbai**
**Dated : Nov 07, 2026**

**GOLDIAM INTERNATIONAL LIMITED**

**CIN:L36912MH1986PLC041203.TEL.(022) 28291893. FAX:(022) 28290418.Email:investorrelations@goldiam.com.**
**Website: www.goldiam.com**

**Notes:**

1 The above Standalone Unaudited results for the Quarter ended and half year ended on September 30, 2026 have been reviewed and recommended by the Audit Committee and the same were approved by the Board at its meeting held on Nov 07, 2026

2 The Board of Directors has declared 1st interim dividend @ Rs.2/- (100%) per equity share of Rs. 2/- each, amounting to Rs. 3011.14 Lakhs.

3 These Standalone financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

4 The Standalone results of the Company are available on the Company's website www.goldiam.com and also available on websites www.bseindia.com and www.nseindia.com respectively.

5 Figures for the previous quarter/ period have been regrouped/reclassified, wherever considered necessary.

6 The figures in Rs. Lakhs are rounded off to two decimals.

**For Goldiam International Limited**

**Rashesh Bhansali**
**Executive Chairman**

**Place : Mumbai**
**Dated : Nov 07, 2026**

## GOLDIAM INTERNATIONAL LIMITED

Segment wise Revenue, Results and Capital Employed under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015

(Rs. In Lakhs)

| | Particulars | Standalone | | | | | |
|---|---|---|---|---|---|---|---|
| | | Figures for the Quarter ended on | | | Figures for the Half Year ended on | | Figures for the Year ended on |
| | | 30/09/26 Unaudited | 30/06/26 Unaudited | 30/09/25 Unaudited | 30/09/26 Unaudited | 30/09/25 Unaudited | 31/03/26 Audited |
| 1 | **Segment Revenue :** | | | | | | |
| | a) Jewellery | 16,770.82 | 15,103.25 | 10,845.02 | 31,874.07 | 24,276.20 | 54,291.32 |
| | b) Investments | 1,672.53 | 374.25 | 64.98 | 2,046.78 | 71.37 | 709.38 |
| | Total Income | 18,443.35 | 15,477.50 | 10,910.00 | 33,920.85 | 24,347.57 | 55,000.70 |
| | **Less : Inter Segment Revenue** | - | - | - | - | - | - |
| | **Total Income** | **18,443.35** | **15,477.50** | **10,910.00** | **33,920.85** | **24,347.57** | **55,000.70** |
| 2 | **Segment Results :** | | | | | | |
| | **Profit/(Loss) before tax and interest** | | | | | | |
| | a) Jewellery | 1,420.00 | 931.78 | 1,966.88 | 2,351.78 | 3,695.67 | 6,620.24 |
| | b) Investments | 1,653.87 | 365.48 | 65.85 | 2,019.35 | 71.37 | 700.61 |
| | **Total Segment Profit Before Interest & Tax** | **3,073.87** | **1,297.26** | **2,032.73** | **4,371.13** | **3,767.04** | **7,320.85** |
| | Less : i) Interest | 118.71 | 155.46 | 7.76 | 274.17 | 22.27 | 282.34 |
| | ii) Other un-allocable expenditure (Net)(Income) | 6.06 | 50.31 | 167.81 | 56.37 | 333.26 | 147.16 |
| | **Profit / (Loss) before Exceptional And Tax** | **2,949.10** | **1,091.49** | **1,857.16** | **4,040.59** | **3,411.51** | **6,891.35** |
| | Exceptional Items | - | - | - | - | - | 37.26 |
| | **Profit / (Loss) before Tax** | **2,949.10** | **1,091.49** | **1,857.16** | **4,040.59** | **3,411.51** | **6,928.61** |
| | Less : i) Current Tax | 449.03 | 349.00 | 521.40 | 798.03 | 940.61 | 1,884.63 |
| | ii) Deferred Tax | (42.77) | 0.53 | 21.12 | (42.24) | 23.13 | (10.59) |
| | **Profit After Tax** | **2,542.84** | **741.96** | **1,314.64** | **3,284.80** | **2,447.77** | **5,054.57** |
| 3 | **Segment Assets :** | | | | | | |
| | a) Jewellery | 42,175.97 | 44,995.21 | 34,524.30 | 42,175.97 | 34,524.30 | 43,750.42 |
| | b) Investments | 15,534.51 | 12,278.05 | 9,192.96 | 15,534.51 | 9,192.96 | 13,087.21 |
| | c) Unallocated | 14,192.39 | 14,545.73 | 22,265.88 | 14,192.39 | 22,265.88 | 15,445.42 |
| | **Total Segment Assets** | **71,902.87** | **71,818.99** | **65,983.14** | **71,902.87** | **65,983.14** | **72,283.05** |
| 4 | **Segment Liability :** | | | | | | |
| | a) Jewellery | 13,317.42 | 15,862.44 | 9,109.72 | 13,317.42 | 9,109.72 | 17,357.64 |
| | b) Investments | - | - | - | - | - | - |
| | c) Unallocated | 1,012.46 | 972.30 | 1,384.12 | 1,012.46 | 1,384.12 | 848.19 |
| | **Total Segment Liability** | **14,329.88** | **16,834.74** | **10,493.84** | **14,329.88** | **10,493.84** | **18,205.83** |

1 The Group's operating segments are established on the basis of those components of the group that are evaluated regularly by the Group as, in deciding how to allocate resources and in assessing performance (referred to in IND AS 108 - 'Operating Segments'). These have been identified taking into account nature of activity, risks and returns. The Company has two principal operating segments; viz. Jewellery Manufacturing and Investments.

**For Goldiam International Limited**

GOLDIAM INTERNATIONAL LIMITED MUMBAI

**Rashesh Bhansali**
**Executive Chairman**

**Place : Mumbai**
**Dated : Nov 07, 2026**

**Goldiam International Limited**

**Statement of Standalone Assets and Liabilities**

(Amounts are in lakhs unless stated otherwise)

| Particulars | Standalone | |
|---|---|---|
| | Unaudited | Audited |
| | As at Sep., 30, 2026 | As at March, 31, 2026 |
| **ASSETS** | | |
| **Non-current assets** | | |
| Property, plant and equipment | 3,464.54 | 3,389.52 |
| Capital work-in-progress | - | - |
| Right to Use Lease Hold Property | 5,117.69 | 4,189.68 |
| Investment properties | - | - |
| Other intangible assets | 273.58 | 308.49 |
| Investments in Subsidiaries and Joint venture | 2,749.45 | 2,745.83 |
| Financial assets | | |
| i. Investments | 125.98 | 157.21 |
| ii. Loans | - | - |
| iii. Other Financial Assets | 1,195.00 | 1,164.86 |
| Deferred tax assets | - | - |
| **Total non-current assets** | **12,926.24** | **11,955.59** |
| **Current assets** | | |
| Inventories | 16,415.06 | 17,434.79 |
| Financial assets | | |
| i. Investments | 11,842.34 | 12,784.39 |
| ii. Trade receivables | 11,942.63 | 13,738.86 |
| iii. Cash and cash equivalents | 8,220.28 | 11,134.92 |
| iv. Bank balances other than (iii) above | 5,972.11 | 4,310.50 |
| v. Loans | 3,781.60 | 303.17 |
| Other current assets | 802.62 | 620.84 |
| **Total current assets** | **58,976.64** | **60,327.47** |
| **Total assets** | **71,902.88** | **72,283.06** |
| **EQUITY AND LIABILITIES** | | |
| **Equity** | | |
| Equity share capital | 3,011.14 | 2,258.35 |
| Other equity | 54,561.84 | 51,818.84 |
| **Equity attributable to owners of Goldiam International Limited** | **57,572.98** | **54,077.19** |
| Non-controlling interests | - | |
| **Total equity** | **57,572.98** | **54,077.19** |
| **LIABILITIES** | | |
| **Non-current liabilities** | | |
| Deferred tax liabilities | 258.14 | 296.22 |
| Lease Liability | 4,074.50 | 3,290.32 |
| **Total non-current liabilities** | **4,332.64** | **3,586.54** |
| **Current liabilities** | | |
| a) Financial liabilities | | |
| i. Borrowings | - | 3,220.20 |
| ii. Trade payables | | |
| Total outstanding dues of micro enterprises and small enterprises | 62.60 | 339.20 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 6,871.64 | 8,365.69 |
| iii. Lease liabilities | 1,266.19 | 1,034.99 |
| iv. Other financial liabilities | 1,042.49 | 1,107.26 |
| b) Provisions | 73.43 | 57.88 |
| c) Current Tax Liabilities | 680.91 | 494.11 |
| **Total current liabilities** | **9,997.26** | **14,619.33** |
| **Total liabilities** | **14,329.90** | **18,205.87** |
| **Total equity and liabilities** | **71,902.88** | **72,283.06** |

**For Goldiam International Limited**

**Rashesh Bhansali**
**Executive Chairman**

**Place : Mumbai**
**Dated : Nov 07, 2026**

**Goldiam International Limited**

**Statement of Standalone Cash Flow Statement**

(Amounts are in lakhs unless stated otherwise)

| Particulars | Standalone | |
|---|---|---|
| | Unaudited | Unaudited |
| | As at September 30,2026 | As at September 30,2025 |
| **A Cash flow from operating activities :** | | |
| **Profit before tax** | **4,040.59** | **3,411.51** |
| **Adjustments for:** | | |
| Depreciation and amortization for the year | 887.42 | 175.86 |
| Adjustable towards Ind AS Impact | | 202.93 |
| (Profit)/Loss on sale of Investment (Net) | (15.29) | 14.79 |
| Net unrealised foreign exchange (gain)/ loss | (246.95) | (444.42) |
| Net (profit)/loss on disposal of property, plant and equipment | (0.52) | - |
| (Profit)/Loss on sale of liquidate Investment forming part of OCI | 12.64 | 83.48 |
| Net (profit)/loss on LLP | (3.62) | 69.78 |
| Actuarial (gain)/loss forming part of OCI | (1.89) | 2.80 |
| Dividend received | (1,400.00) | - |
| Interest Income | (631.49) | (82.56) |
| Finance cost | 274.17 | 22.27 |
| Effect of Conversion of subsidiary from limited Company to LLP | - | - |
| | **(1,125.53)** | **44.93** |
| **Operating profit before working capital changes** | 2,915.06 | 3,456.44 |
| **Adjustments for:** | | |
| Decrease/(Increase) in inventories | 1,019.73 | (135.16) |
| Decrease/(increase) in non-current financial assets | (57.66) | (131.47) |
| Decrease/(increase) in current financial assets | (3,478.43) | (225.26) |
| Decrease/(increase) in other current assets | (181.78) | (97.97) |
| Decrease/(increase) in trade receivables | 2,037.60 | (2,325.69) |
| (Decrease)/increase in trade payables | (1,765.07) | (1,998.70) |
| (Decrease)/increase in current financial liabilities | (64.77) | (567.96) |
| (Decrease)/increase in Non current financial liabilities | - | 109.20 |
| (Decrease)/increase in other current liabilities | 15.53 | (15.41) |
| | **(2,474.85)** | **(5,388.42)** |
| **Cash generated from operating activities** | 440.21 | (1,931.98) |
| Income Tax Paid (net) | (611.20) | (108.09) |
| **Net cash generated from operating activities** | **(170.99)** | **(2,040.07)** |
| **B Cash flow from investing activities:** | | |
| Purchase of property, plant and equipment | (389.51) | (421.86) |
| Proceeds from disposal of property, plant and equipment | 1.27 | - |
| Purchase of Investments | (4,339.79) | (3,151.67) |
| Proceeds from redemption of Current investments | 5,532.76 | 434.89 |
| Interest received | 609.20 | 82.56 |
| Dividend received | 1,400.00 | - |
| **Net cash used in investing activities** | **2,813.93** | **(3,056.08)** |
| **C Cash flow from financing activities:** | | |
| (Repayment)/proceeds of Current borrowings, net | (3,220.20) | (531.44) |
| Issued Equity Shares | - | 19,770.80 |
| Payment of lease liabilities | (633.10) | |
| Interest paid | (42.67) | (22.27) |
| Dividends paid | - | - |
| **Net cash generated from financing activities** | **(3,895.97)** | **19,217.09** |
| Net increase in cash and cash equivalents (A+B+C) | (1,253.03) | 14,120.94 |
| Cash and cash equivalents at the beginning of the year | 15,445.42 | 8,144.94 |
| **Cash and cash equivalents at the end of the year** | **14,192.39** | **22,265.88** |
| Cash on hand | 32.86 | 32.92 |
| Bank balances | 6,922.54 | 2,595.93 |
| Fixed Deposit with Banks (includes other Bank balance) | 6,852.29 | 15,750.00 |
| Investments in liquid mutual funds | 384.70 | 3,887.03 |

**For Goldiam International Limited**

GOLDIAM INTERNATIONAL LIMITED MUMBAI

**Rashesh Bhansali**
**Executive Chairman**

**Place : Mumbai**
**Dated : Nov 07, 2026**