



Goldiam International Ltd

MANUFACTURERS & EXPORTERS OF DIAMONDS & JEWELLERY

CIN:L36912MH1986PLC041203

May 27, 2026

To, BSE Limited PhirozeJeejeebhoy Towers, Dalal Street, Mumbai- 400 001. Scrip Code: 526729	To, National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Mumbai- 400 051. Scrip Code: GOLDIAM EQ
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Dear Sir/Madam,

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

With regard to the captioned matter and in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, this is to inform you that at the meeting of the Board of Directors of the Company held on May 27, 2026, (commenced at 12.50 p.m. and concluded at 01.35 p.m.) inter-alia approved the following items of Agenda:

1. Standalone and Consolidated Audited Financial Results for the last quarter and year ended March 31, 2026 as recommended by Audit Committee of the Company. A Copy of the said standalone and consolidated financial results and Auditors' Report are enclosed herewith.

The Audit Reports are submitted with unmodified opinion (free from any disqualifications) and a declaration to that effect is enclosed.

Further, we are also attaching herewith a copy of Press Release in connection with the audited financial results for quarter and year ended March 31, 2026. **Annexure-1**

2. Re-appointment of Internal Auditors for FY 2026-27:

Name	J. H. Shah & Associates, Chartered Accountants FRN:130825W Mrs. Janki Shah, Proprietor
Reason for change	Not Applicable, reappointment of the same Auditor
Date of re-appointment	May 27, 2026 J. H. Shah & Associates, Chartered Accountants is appointed as Internal Auditor of the Company to conduct the Internal Audit of the Company for FY 2026-27.
Brief Profile	Mrs. Janki Shah, Proprietor of J. H. Shah & Associates has been in the practice for about 12 years and has wide range of expertise in the area of direct-indirect taxation and Internal audits, process management.

Registered Office

Gems & Jewellery Complex, Santacruz Electronics Export Processing Zone, Andheri (East), Mumbai-400096. India
Phones: (022) 28291893/28290396/28292397 Fax : (022) 28292885 Email:- investorrelations@goldiam.com
Website: www.goldiam.com



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MANUFACTURERS & EXPORTERS OF DIAMONDS & JEWELLERY

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3. Issuance of Bonus shares:

Issuance of Bonus shares in the proportion of 1:3 i.e. 1 (One) Bonus equity share of Rs. 2/- each for every 3 (Three) fully paid-up equity share of Re. 2/- each held by the Shareholders of the Company as on the Record Date (to be informed later), subject to approval of the Shareholders of the Company.

The details as required under under Schedule III of the SEBI Listing Regulations read with the SEBI Master Circular dated 30th January 2026, is enclosed as '**Annexure – 2**'.

4. Postal Ballot Notice

Approved the Postal Ballot Notice for seeking approval of the Shareholders of the Company for the Issuance of Bonus Shares. The Board approved M/s. R. N. Shah & Associates, Practicing Company Secretary, as a scrutinizer for the purpose of conducting the Postal Ballot and e-voting process, in a fair and transparent manner and for submission of the Scrutinizer's Report thereon.

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

Yours faithfully,
For **Goldiam International Limited**

Pankaj Parkhiya
Company Secretary & Compliance Officer

Encl.: As above

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PRESS RELEASE

Goldiam International reports highest ever Revenue, EBITDA and PAT for FY2026

Superior Performance despite US Tariffs, Volatile Gold Prices

**Consolidated Revenue for Q4 FY2026 at ₹ 2433 million - up 21% Y-o-Y
FY2026 revenue at ₹ 10212 million - up 27.5% Y-o-Y**

**Q4 FY2026 PAT at ₹ 372 million - up 61%
FY2026 PAT at ₹ 1705.9 million - up 45.7% Y-o-Y**

Key Highlights

- Superior performance for FY 2026 despite tariff turmoil
- Pivoted to US Based Casting and Dual Manufacturing - making Goldiam tariff agnostic
- No impact on recent gold duty increase
- The company doubles ORIGEM stores to 24 operational stores since January 26
- The board proposes issuance of bonus shares in the ratio of 1:3

Mumbai, May 27, 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 fourth quarter and 12 months ended on March 31, 2026.

Q4 & FY2026 key highlights (Consolidated)

Goldiam reported highest ever Revenue, EBITDA and PAT for the financial year 2026. Despite the business disruptions related to tariff and West Asia war; Goldiam ended FY2026 with an impressive 27.5% consolidated revenue increase (₹ 10212.3 million); and a robust 45.7% increase in consolidated PAT which came in at ₹ 1705.9 million. Consolidated revenue for Q4 FY2026 at ₹ 2433 million was up by 21%; and consolidated PAT for Q4 FY2026 at ₹ 372 million surged by 61%.

EBITDA for Q4 FY2026 at ₹ 583 million grew by 35.9%, with EBITDA margin of 23.9%; witnessing 271 bps Y-o-Y increase. EBITDA for FY2026 at ₹ 2486.7 million grew by 36.2% with EBITDA margin of 24.3%; an increase of 155 bps over FY2025 EBITDA margin.

The Board of Directors have recommended a bonus share in the ratio of 1:3 fully paid-up Equity shares of Rs. 2/- (Rupees Two) each in proportion of 1 (One) new fully paid-up Equity Shares of Rs. 2/- (Rupees Two) for every 3 (Three) existing fully paid-up Equity Shares of Rs. 2/- (Rupees Two) each, subject to the approval of its shareholders.

Goldiam is Tariff Agnostic: In September 2025, in response to the steep hike in US tariffs, through its U.S. subsidiary, Goldiam began casting raw gold into unfinished jewellery pieces within the United States itself, providing employment and job opportunities domestically in the US. In India, alterations are completed on these castings, including processes like polished & setting. In this manner, we provide US Product of Origin, through rulings from U.S. Customs, for our production of finished jewellery. The product as shipped back, is of US Origin and therefore allows Goldiam to be tariff agnostic and provides our esteemed retailer customers with dependability on supply & pricing.

No impact of the recent gold import duty hike: The recent increase in Customs Duty on gold to 15%, comprising 10% Basic Customs Duty (BCD) and 5% cess, will not have any material impact on the operations, financial performance, or profitability of the Company. The Company operates from the Special Economic Zone (SEZ)- SEEPZ and continues to avail the applicable customs duty exemptions/benefits available to SEEPZ units under the prevailing government policies and regulations.

Financial Highlights (Consolidated) – Q4 & FY2026

Particulars (₹ Mn)	Q4FY26	Q4FY25	YoY	FY26	FY25	YoY
Revenue	2433	2019	21%	10,212.3	8,006.9	27.5%
EBITDA	583	429	35.9%	2486.7	1825.5	36.2%
EBITDA margin	23.9%	21.2%	271 bps	24.3%	22.8%	155 bps
PAT	372	232	61%	1705.9	1171.0	45.7%
PAT margin	15.30%	11.48%	382 bps	16.7%	14.6%	208 bps
EPS (diluted)	3.30	2.17	52.1%	15.4	10.97	40.65%

Goldiam reported highest ever Revenue, EBITDA and PAT; with Goldiam’s revenue crossing ₹ 10,000 million (₹ 1000 crore) in FY2026 for the first time ever its history. Cash and Cash Equivalents (including investments) were at ₹ 4933.92 million as at March 31, 2026.

ORIGEM update

From January 2026 till now, ORIGEM, Goldiam’s India retail lab grown diamond jewellery brand, has doubled its store count, now having 24 operational stores across 12 cities in India. There are 8 more ORIGEM stores coming up, and they will be operational by September 30, 2026. During Q4 FY2026, ORIGEM recorded a total revenue of ₹ 55.6 million.

ORIGEM launches India’s first digital 3D Ring Builder

Recently, ORIGEM launched India’s first Digital 3D Ring Builder — an indigenously developed, web-based (<https://www.ringbuilder.origemindia.com/>) design platform that enables customers to configure, visualise and order bespoke diamond rings in fully interactive three-dimensional detail. The 3D Ring Builder marks a significant leap in the country’s jewellery retail experience, allowing ORIGEM’s shoppers to choose from 6 ring styles, 9 centre-stone shapes, 6 center stone sizes in each shape, side-stone configuration, metal (10/14K white, yellow or rose gold) and engraving — with every change rendered instantly on a photorealistic 3D model that can be rotated, zoomed and viewed from any angle on a desktop, tablet or smartphone.

Commenting on results, **Mr. Rashesh Bhansali, Executive Chairman, Goldiam International**, said, “Goldiam’s impressive FY2026 performance underscores Goldiam’s long term strategy to deepen its relationships with existing large US B2B customers through innovative designs, and speed to market; plus the company’s ability to find sustainable, long term solutions to the business challenges. Goldiam’s rising wallet share amongst our existing retail customers coupled with our efforts to penetrate new large retailers, give me confidence about very positive outlook for our B2B jewellery exports business.”

Mr. Anmol Bhansali, Managing Director of Goldiam International, said, “In light of a very challenging year, rife with tariff uncertainties, gold volatility and geopolitical nervousness, I am grateful to our customers, suppliers and team members with whose support, we have been able to deliver our best

ever absolute financial performance. Goldiam's B2B strength in bridal continues to grow as we look forward to also testing high ASP core jewellery lines in categories such as bracelets and necklaces in the near future too. At ORIGEM, we are excited to build upon a strong base on now 24 COCO stores - among the largest for an LGD jewellery brand in our country and certainly in the Top 3 in store count overall. As we expand, we are also focusing on Sales Enablers in store, and look forward to testing Old Gold Exchange, Payment Schemes and VVS Quality Diamond lines to further drive sales and win customer trust in store. One such example is the launch of India's first 3D Ring Builder that is functional both in-store and online, allowing customers to live visualize and create their dream ring with our experienced sales teams. We look forward to bringing more such innovations in the future.”

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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Company Secretary & Compliance Officer
Goldiam International
pankaj@goldiam.com

Mehul Mehta
CEO
Dissero Consulting
Dissero_Clients@dissero.co.in



PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS

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Office (Tel) +022-28069664,022-22056233,022-68844594,+91-9322268243,Office (M) +91-9619908533
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Independent Auditor's Report on Consolidated Financial Results of Goldiam International Limited Pursuant to Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

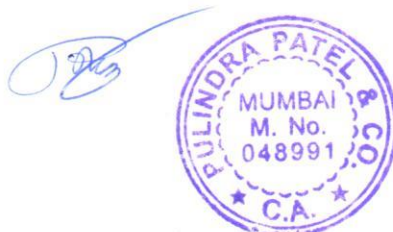
To
The Board of Directors,
Goldiam International Limited,
Gems & Jewellery Complex,
SEEPZ, Andheri (East),
Mumbai - 400 096.

Opinion

We have audited the accompanying statement of Consolidated financial results of **GOLDIAM INTERNATIONAL LIMITED** (herein after referred to as the “Holding Company”) and its subsidiaries (Holding company and its subsidiaries together referred to as “the Group”), its associates for the, Quarter and year ended March 31, 2026 (“the Statement”), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us and based on consideration of reports of other auditors on separate audited financial statements of the subsidiaries and associates, the consolidated financial results:

- (i) The statement includes the audited financial result and Financial review/information of the following Subsidiaries and Associates;
- Goldiam Jewellery Limited - Subsidiary
 - Diagold Designs LLP (Formerly known as Diagold Designs Limited) - Subsidiary
 - Goldiam USA Inc. - Subsidiary
 - Eco-Friendly Diamonds LLP - Subsidiary
- (ii) is presented in accordance with requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended in this regard; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Group for the quarter and the year ended March 31, 2026.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the *Auditor’s Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors referred to in sub paragraph (a) of the “Other Matters” paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

Management’s Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Company’s Management and approved by the Board of Directors, has been prepared on the basis of consolidated financial statements. The Company’s Board of Directors are responsible for the preparation and presentation of the consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (“Ind AS”) prescribed under section 133 of the Act read with the relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The respective Board of Directors of the Company included in Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the respective Board of Directors are 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 the Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and its associate is responsible for overseeing the financial reporting process of each Company.

Auditor’s Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 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 these consolidated financial results.



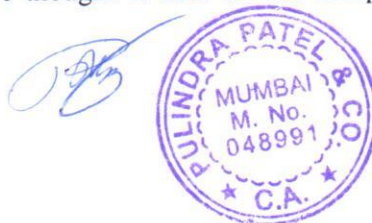
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, 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 omissions, 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the company has adequate internal financial controls with reference to consolidated financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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 consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them.

We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled "Other Matters" in this audit report.

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.



We also performed procedures in accordance with the circular issued by the SEBI under regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- (a) The Consolidated financial results/statement include the reviewed financial results of one subsidiary, whose financial statement reflects totals assets of Rs. 55065.46 lakhs (before consolidated adjustments) as at March 31, 2026 and total revenue (before consolidated adjustments) of Rs. 112706.18 lakhs, net profit after tax (before consolidated adjustments) Rs. 12072.46 lakhs and total comprehensive income (before consolidated adjustments) of Rs. 7907.29 lakh for the year ended on that date respectively. These financial Results/statement and other financial information have been reviewed by their respective independent auditors. The Review reports on financial results/statement of the entity have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these entity, is based solely on the report of such auditors and the procedures performed by us are as stated in the paragraph above.

Subsidiary is located outside India whose financial results has been prepared in accordance with accounting principles generally accepted in such country and which has been reviewed by the other auditors under generally accepted auditing Standard applicable in that country. The company's managements has converted the Financial result of such subsidiary located outside India from accounting principles Generally accepted in that country to Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013. Our conclusion in so far as it relates to the balances and affairs of such subsidiary located outside India is based on the reports of other auditors and conversion adjustment prepared by the management of the company and reviewed by another Chartered Accountant whose reports has been furnished to us on which we placed reliance.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and reports of the other auditors.

- (b) The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place : Mumbai

Date : 27th May, 2026



For Pulindra Patel & Co.
Chartered Accountants
Firm Reg. No.115187W

Pulindra M. Patel

Pulindra Patel

Proprietor

Membership No. 048991

UDIN: 26048991QPERZP8970

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 Audited Result for the Quarter and Year ended on March 31, 2026

(Rs. In Lakhs)

	Particulars	Consolidated				
		Figures for the Quarter ended on			Figures for the Year ended on	
		31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Audited	31-03-2026 Audited	31-03-2025 Audited
1	Income					
	Revenue From Operations	23,460.21	31,971.10	19,857.05	97,685.69	78,097.82
2	Other Income	874.48	2,057.30	332.03	4,437.01	1,970.94
3	Total Income	24,334.69	34,028.40	20,189.08	1,02,122.70	80,068.76
4	Expenses					
	a) Cost Of Materials Consumed	10,607.57	5,889.65	16,030.68	55,297.36	50,018.20
	b) Purchase Of Stock-In-Trade	13,302.62	15,533.24	3,853.33	39,248.51	14,703.63
	c) Change In Inventories Of Finished Goods, WIP and Stock-In-Trade	(9,709.21)	442.90	(6,926.22)	(29,707.84)	(13,564.92)
	d) Employee Benefits Expense	846.00	1,155.84	1,314.31	4,014.91	3,844.37
	e) Finance Costs	141.29	164.99	80.81	328.58	96.67
	f) Depreciation And Amortization Expense	568.69	563.40	448.94	1,455.93	906.56
	g) Other Expenses	3,459.58	1,422.31	1,628.46	8,403.15	6,812.48
	Total Expenses	19,216.54	25,172.33	16,430.31	79,040.60	62,816.99
5	Profit / (Loss) before Exceptional And Tax (3 ± 4)	5,118.15	8,856.07	3,758.77	23,082.10	17,251.77
6	Exceptional Items	-	-	-	-	-
7	Profit / (Loss) before Tax (5 ± 6)	5,118.15	8,856.07	3,758.77	23,082.10	17,251.77
8	Tax Expense					
	a) Current Tax	1,484.84	1,911.11	1,277.14	5,921.73	5,105.91
	b) Deferred Tax	(89.55)	105.93	163.87	101.04	435.37
9	Profit / (Loss) for the Period from continuing operation (7 ± 8)	3,722.86	6,839.03	2,317.76	17,059.33	11,710.49
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)	3,722.86	6,839.03	2,317.76	17,059.33	11,710.49
14	Other Comprehensive Income (OCI)					
	a) Items That Will Not Be Reclassified To Profit Or Loss	246.69	435.38	389.72	1,994.94	1,174.66
	b) Income tax relating to items that will not be reclassified to profit or loss	(22.57)	2.65	0.93	(5.81)	6.91
15	Total Comprehensive Income for the period (13±14)	3,946.98	7,277.06	2,708.41	19,048.46	12,892.06
16	Share of Profit / (Loss) of Associates	-	-	-	-	-
17	Disposal in the stake of Subsidiary.	-	-	-	-	-
18	Non-Controlling Interest	(8.39)	0.11	(5.92)	0.71	(7.80)
19	Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (15 ± 16 ± 17 ± 18)	3,938.59	7,277.17	2,702.49	19,049.17	12,884.26
20	Paid-up Equity Share Capital (Face Value of Rs. 2 per share)	2,258.35	2,258.36	2,135.90	2,258.35	2,135.90
21	Other Equity	-	-	-	1,08,344.01	71,869.71



GOLDIAM INTERNATIONAL LIMITED

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

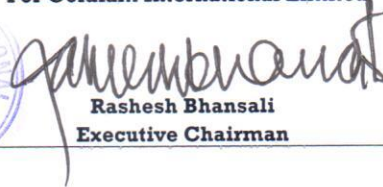
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Statement of Consolidated Audited Result for the Quarter and Year ended on March 31, 2026

(Rs. In Lakhs)

Particulars	Consolidated				
	Figures for the Quarter ended on			Figures for the Year ended on	
	31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Audited	31-03-2026 Audited	31-03-2025 Audited
22.i Earnings per Share (Before Extraordinary items) (of Rs. 2 each) (Not Annualised):					
(a) Basic	3.30	6.06	2.17	15.11	10.97
(b) Diluted	3.30	6.14	2.17	15.43	10.97
22.ii Earnings per Share (After Extraordinary items) (of Rs. 2 each) (Not Annualised):					
(a) Basic	3.30	6.06	2.17	15.11	10.97
(b) Diluted	3.30	6.14	2.17	15.43	10.97

For Goldiam International Limited


Rashesh Bhansali
Executive ChairmanPlace : Mumbai
Date: May 27, 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 audited results for the Quarter and Year ended on March 31, 2026 have been reviewed and recommended by the Audit Committee and the same were approved by the Board at its meeting held on May 27, 2026
- 2 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.
- 3 The Board of Directors at its meeting held on May 27, 2026 have recommended a bonus share in the ratio of 1:3 fully paid-up Equity shares of Rs. 2/- (Rupees Two) each in proportion of 1 (One) new fully paid-up Equity Shares of Rs. 2/- (Rupees Two) for every 3 (Three) existing fully paid-up Equity Shares of Rs. 2/- (Rupees Two) each, subject to the approval of it's shareholders.
- 4 Effective 21 November 2025, The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments.

The company is in the process of evaluating the full impact including for contract workforce of these new labour codes announced. The Government is in the process of notifying related rules to the New Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified. However, management is of the view that impact, if any, is unlikely to be material.

- 5 The Consolidated results of the Company are available on the Company's website www.goldiam.com and also available on BSE Ltd. and National Stock Exchange of India websites www.bseindia.com and www.nseindia.com respectively.
- 6 Figures for the previous quarter/ period have been regrouped/reclassified, wherever considered necessary.
- 7 The figures in Rs. Lakhs are rounded off to two decimals.

For Goldiam International Limited

Place : Mumbai

Date: May 27, 2026



Rashesh Bhansali

**Rashesh Bhansali
Executive Chairman**

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 Year ended on		
	31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Audited	31-03-2026 Unaudited	31-03-2025 Audited
Segment Revenue :					
a) Jewellery	25,100.89	33,273.07	19,968.58	1,01,397.37	79,771.72
b) Investments	(2,583.13)	755.33	258.19	(1,107.55)	248.65
Total Income	22,517.76	34,028.40	20,226.77	1,00,289.82	80,020.37
Less : Inter Segment Revenue	-	-	-	-	-
Total Income	22,517.76	34,028.40	20,226.77	1,00,289.82	80,020.37
Segment Results :					
Profit/(Loss) before tax and interest					
a) Jewellery	7,408.08	8,606.04	3,651.14	24,835.87	17,391.75
b) Investments	(2,595.58)	744.37	247.07	(1,133.93)	222.01
Total Segment Profit Before Interest & Tax	4,812.50	9,350.41	3,898.21	23,701.94	17,613.76
Less : i) Interest	141.29	164.99	80.81	328.58	96.67
ii) Other un-allocable expenditure (Net) (Income)	(446.94)	329.35	58.64	291.26	265.33
Profit Before Tax	5,118.15	8,856.07	3,758.76	23,082.10	17,251.76
Less : i) Current Tax	1,484.84	1,911.11	1,277.14	5,921.73	5,105.91
ii) Deferred Tax	(89.55)	105.93	163.87	101.04	435.37
Profit After Tax	3,722.86	6,839.03	2,317.75	17,059.33	11,710.48
Segment Assets :					
a) Jewellery	87,147.13	77,962.79	60,462.39	87,147.13	60,462.39
b) Investments	18,382.61	18,441.39	10,634.83	18,382.61	10,634.83
c) Unallocated	30,602.17	32,162.61	18,203.12	30,602.17	18,203.12
Total Segment Assets	1,36,131.91	1,28,566.79	89,300.34	1,36,131.91	89,300.34
Segment Liability :					
a) Jewellery	21,561.17	16,638.48	12,555.46	21,561.17	12,555.46
b) Investments	2,083.94	-	14.59	2,083.94	14.59
c) Unallocated	1,375.89	2,884.30	2,215.60	1,375.89	2,215.60
Total Segment Liability	25,021.00	19,522.78	14,785.65	25,021.00	14,785.65

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

Rashesh Bhansali
Executive Chairman

Place : Mumbai
Date: May 27, 2026

Statement of Consolidated Assets and Liabilities

(Amounts are in lakhs unless stated otherwise)

Particulars	Consolidate	
	Unaudited	Audited
	As at March, 31, 2026	As at March, 31, 2025
ASSETS		
Non-current assets		
Property, plant and equipment	4,605.59	4,044.73
Capital work-in-progress	-	-
Right to Use Lease Hold Property	4,343.80	1,851.22
Investment properties	-	-
Other intangible assets	330.22	92.03
Investments in Subsidiaries and Joint venture	-	-
Financial assets		
i. Investments	951.95	455.77
ii. Loans	16.96	47.07
iii. Other Financial Assets	1,198.18	229.74
Deferred tax assets	125.61	59.66
Total non-current assets	11,572.31	6,780.22
Current assets		
Inventories	58,311.60	38,843.92
Financial assets		
i. Investments	17,285.05	10,178.12
ii. Trade receivables	17,419.55	15,010.98
iii. Cash and cash equivalents	26,291.67	18,132.73
iv. Bank balances other than (iii) above	4,310.50	70.39
v. Loans	332.64	48.64
vi. Other current assets	734.22	295.02
Total current assets	1,24,685.23	82,579.80
Total assets	1,36,257.54	89,360.02
EQUITY AND LIABILITIES		
Equity		
Equity share capital	2,258.35	2,135.90
Other equity	1,08,344.01	71,869.70
Equity attributable to owners of Goldiam International Limited	1,10,602.36	74,005.60
Non-controlling interests	508.39	509.10
Total equity	1,11,110.75	74,514.70
LIABILITIES		
Non-current liabilities		
Deferred tax liabilities	843.91	673.12
Lease Liability	3,301.23	1,441.26
Total non-current liabilities	4,145.14	2,114.38
Current liabilities		
a) Financial liabilities		
i. Borrowings	3,220.20	861.03
ii. Trade payables		
Total outstanding dues of micro enterprises and small enterprises	254.00	121.08
Total outstanding dues of creditors other than micro enterprises and small enterprises	10,484.80	7,287.48
iii. Lease liabilities	1,179.92	399.16
iv. Other financial liabilities	5,109.70	2,338.81
b) Provisions	95.44	121.24
c) Current Tax Liabilities	657.59	1,602.14
Total current liabilities	21,001.65	12,730.94
Total liabilities	25,146.79	14,845.32
Total equity and liabilities	1,36,257.54	89,360.02

For Goldiam International Limited



Ramesh Bhansali

Ramesh Bhansali
Executive Chairman

Place : Mumbai
Date: May 27, 2026

Goldiam International Limited

Statement of Consolidated Cash Flow Statement

(Amounts are in lakhs unless stated otherwise)

Particulars	Consolidated	
	Audited	Audited
	As at March, 31, 2026	As at March, 31, 2025
A Cash flow from operating activities :		
Profit before tax	23,082.81	17,243.97
Adjustments for:		
Depreciation and amortization for the year	1,455.93	906.57
(Profit)/Loss on sale of Investment (Net)	17.99	59.85
Net unrealised foreign exchange (gain)/ loss	(1,417.58)	(314.47)
Net (profit)/loss on disposal of property, plant and equipment	8.43	2.06
(Profit)/Loss on sale of liquidate Investment forming part of OCI	609.83	558.12
Income related to pervious year	-	(192.14)
Actuarial (gain)/loss forming part of OCI	24.30	6.91
Interest Income	(779.62)	(104.90)
Finance cost	328.58	35.56
Share of Minority Interest	(0.71)	7.80
Adjustment for Change of Holding & Translation Reserves	2,026.98	211.17
	2,274.13	1,176.53
Operating profit before working capital changes	25,356.94	18,420.50
Adjustments for:		
Decrease/(Increase) in inventories	(19,467.69)	(16,583.63)
Decrease/(increase) in non-current financial assets	(914.15)	(171.93)
Decrease/(increase) in current financial assets	(284.00)	164.31
Decrease/(increase) in other current assets	(441.03)	(148.06)
Decrease/(increase) in trade receivables	(812.13)	(432.72)
(Decrease)/increase in trade payables	3,151.19	1,008.67
(Decrease)/increase in current financial liabilities	2,609.26	535.54
(Decrease)/increase in Non current financial liabilities		
	(16,158.55)	(15,627.82)
Cash generated from operating activities	9,198.39	2,792.68
Income Tax Paid (net)	(6,836.17)	(3,804.85)
Net cash generated from operating activities	2,362.22	(1,012.17)
B Cash flow from investing activities:		
Purchase of property, plant and equipment	(1,564.72)	(748.80)
Proceeds from disposal of property, plant and equipment	21.43	2.06
Purchase of Investments	(8,360.65)	(366.05)
Proceeds from redemption of Current investments	2,100.37	7,329.62
Interest received	725.33	104.90
Net cash used in investing activities	(7,078.24)	6,321.73
C Cash flow from financing activities:		
(Repayment)/proceeds of Current borrowings, net	2,359.17	861.03
Proceeds from Issuance of Equity share capital under Qualified Institutional Placement (QIP), net	19,755.02	-
Payment of Lease Liabilities	(667.36)	(275.68)
Interest paid	(97.34)	(35.56)
Dividends paid	(4,234.42)	(2,135.90)
Net cash generated from financing activities	17,115.07	(1,586.11)
Net increase in cash and cash equivalents (A+B+C)	12,399.05	3,723.45
Cash and cash equivalents at the beginning of the year	18,203.12	14,479.67
Cash and cash equivalents at the end of the year	30,602.17	18,203.12
1) Cash on hand	49.14	51.69
2) Bank balances		
- In Current Accounts	11,498.40	9,329.79
- Fixed Deposit with Bank	10,354.93	312.51
3) Investments in liquid mutual funds	8,699.70	8,509.13



For Goldiam International Limited

Rashesh Bhansali
Rashesh Bhansali
Executive Chairman

Place : Mumbai
Date: May 27, 2026



PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS

Office No. A-1004, Paras Business Center, Kasturba Road No.1, Near Borivali Station East, Borivali East, Mumbai – 400 066,
Office (Tel) +022-68844594,+91-9322268243,Office (M) +91-9619908533,9653144129
Email : caoffice@pulindrapatel.com, pulindra_patel@hotmail.com

Independent Auditor's Report on Annual Financial Results of Goldiam International Limited Pursuant To Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Opinion

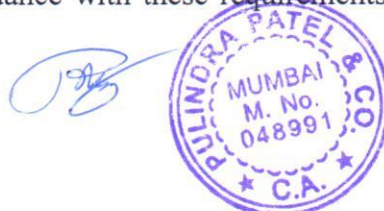
We have audited the accompanying statement of standalone financial results of **GOLDIAM INTERNATIONAL LIMITED** (the company) for the, Quarter and year ended March 31, 2026 (“the Statement”), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) is presented in accordance with requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended in this regard; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* 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 ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics



issued by ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Act read with the relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes 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 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

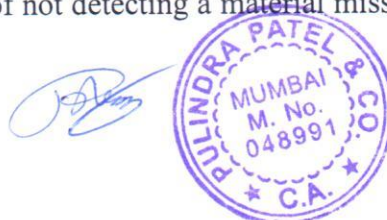
The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 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 these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, 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 omissions, 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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 standalone financial results, including the disclosures, and whether the financial results 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.



Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Pulindra Patel & Co.
Chartered Accountants
Firm Reg. No.115187W



Pulindra Patel
Pulindra Patel
Proprietor
Membership No. 048991
UDIN: 26048991ADIMAE7540

Place : Mumbai

Date : 27th May, 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 Audited Result for the Quarter and Year ended on Mar 31, 2026

(Rs. In Lakhs)

	Particulars	Standalone				
		Figures for the Quarter ended on			Figures for the Year ended on	
		31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Audited	31-03-2026 Audited	31-03-2025 Audited
1	Income					
	Revenue From Operations	15,139.55	14,067.71	15,948.44	52,957.43	61,061.13
2	Other Income	872.11	562.57	193.43	2,043.27	1,701.07
3	Total Income	16,011.66	14,630.28	16,141.87	55,000.70	62,762.20
4	Expenses					
	a) Cost Of Materials Consumed	15,669.64	13,481.45	10,447.08	44,774.17	40,125.88
	b) Purchase Of Stock-In-Trade	107.71	454.11	2,546.40	3,093.38	8,772.24
	c) Change In Inventories Of Finished Goods, WIP and Stock-In-Trade	(3,778.17)	(2,253.05)	(306.24)	(6,291.06)	(979.18)
	d) Employee Benefits Expense	292.30	407.11	456.40	1,556.27	1,773.82
	e) Finance Costs	107.32	152.75	62.12	282.34	77.84
	f) Depreciation And Amortization Expense	351.51	489.53	220.46	1,016.90	414.13
	g) Other Expenses	997.79	682.10	1,091.15	3,677.35	3,575.54
	Total Expenses	13,748.10	13,414.00	14,517.37	48,109.35	53,760.27
5	Profit / (Loss) before Exceptional And Tax (3 ± 4)	2,263.56	1,216.28	1,624.50	6,891.35	9,001.93
6	Exceptional Items	37.26	-	-	37.26	-
7	Profit / (Loss) before Tax (5 ± 6)	2,300.82	1,216.28	1,624.50	6,928.61	9,001.93
8	Tax Expense					
	a) Current Tax	632.02	312.00	627.15	1,884.63	2,381.24
	b) Deferred Tax	(64.41)	30.69	99.82	(10.59)	329.70
9	Profit / (Loss) for the Period from continuing operation (7 ± 8)	1,733.21	873.59	897.53	5,054.57	6,290.99
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)	1,733.21	873.59	897.53	5,054.57	6,290.99
14	Other Comprehensive Income (OCI)					
	a) Items That Will Not Be Reclassified To Profit Or Loss	68.27	167.55	163.76	552.63	537.80
	b) Income tax relating to items that will not be reclassified to profit or loss	(5.26)	0.72	-	(1.74)	3.38
15	Total Comprehensive Income for the period (13±14)	1,796.22	1,041.86	1,061.29	5,605.46	6,832.17
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)	1,796.22	1,041.86	1,061.29	5,605.46	6,832.17
20	Paid-up Equity Share Capital (Face Value of Rs. 2 per share)	2,258.35	2,258.36	2,135.90	2,258.35	2,135.90
21	Other Equity	-	-	-	51,818.84	30,815.23



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 Audited Result for the Quarter and Year ended on Mar 31, 2026

(Rs. In Lakhs)

Particulars	Standalone				
	Figures for the Quarter ended on			Figures for the Year ended on	
	31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Audited	31-03-2026 Audited	31-03-2025 Audited
22.i Earnings per Share (Before Extraordinary items) (of Rs. 2 each) (Not Annualised):					
(a) Basic	1.53	0.77	0.84	4.48	5.89
(b) Diluted	1.53	0.76	0.84	4.57	5.89
22.ii Earnings per Share (After Extraordinary items) (of Rs. 2 each) (Not Annualised):					
(a) Basic	1.53	0.77	0.84	4.48	5.89
(b) Diluted	1.53	0.76	0.84	4.57	5.89

For Goldiam International Limited

Rashesh Bhansali
Executive Chairman

Place : Mumbai

Dated : May 27, 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 audited results for the Quarter and Year ended on Mar 31, 2026 have been reviewed and recommended by the Audit Committee and the same were approved by the Board at its meeting held on May 27, 2026
- 2 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.
- 3 The Board of Directors at its meeting held on May 27, 2026 have recommended a bonus share in the ratio of 1:3 fully paid-up Equity shares of Rs. 2/- (Rupees Two) each in proportion of 1 (One) new fully paid-up Equity Shares of Rs. 2/- (Rupees Two) for every 3 (Three) existing fully paid-up Equity Shares of Rs. 2/- (Rupees Two) each, subject to the approval of it's shareholders.
- 4 Effective 21 November 2025, The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the The 'New Labour Codes'. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments.

The company is in the process of evaluating the full impact including for contract workforce of these new labour codes announced. The Government is in the process of notifying related rules to the New Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified. However, management is of the view that impact, if any, is unlikely to be material.
- 5 The Standalone results of the Company are available on the Company's website www.goldiam.com and also available on BSE Ltd. and National Stock Exchange of India websites www.bseindia.com and www.nseindia.com respectively.
- 6 Figures for the previous quarter/ period have been regrouped/reclassified, wherever considered necessary.
- 7 The figures in Rs. Lakhs are rounded off to two decimals.

For Goldiam International Limited



**Rashesh Bhansali
Executive Chairman**

**Place : Mumbai
Dated : May 27,2026**

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 Year ended on	
	31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Audited	31-03-2026 Audited	31-03-2025 Audited
Segment Revenue :					
a) Jewellery	15,687.47	14,327.65	16,122.77	54,291.32	61,980.86
b) Investments	331.71	306.30	19.10	709.38	781.34
Total Income	16,019.18	14,633.95	16,141.87	55,000.70	62,762.20
Less : Inter Segment Revenue	-	-	-	-	-
Total Income	16,019.18	14,633.95	16,141.87	55,000.70	62,762.20
Segment Results :					
Profit/(Loss) before tax and interest					
a) Jewellery	1,584.50	1,340.07	1,694.24	6,620.24	8,409.02
b) Investments	327.97	301.27	9.00	700.61	766.83
Total Segment Profit Before Interest & Tax	1,912.47	1,641.34	1,703.24	7,320.85	9,175.85
Less : i) Interest	107.32	152.75	62.12	282.34	77.84
ii) Other un-allocable expenditure (Net)(Income)	(458.41)	272.31	16.62	147.16	96.08
Profit / (Loss) before Exceptional And Tax	2,263.56	1,216.28	1,624.50	6,891.35	9,001.93
Exceptional Items	37.26	-	-	37.26	-
Profit / (Loss) before Tax	2,300.82	1,216.28	1,624.50	6,928.61	9,001.93
Less : i) Current Tax	632.02	312.00	627.15	1,884.63	2,381.24
ii) Deferred Tax	(64.41)	30.69	99.82	(10.59)	329.70
Profit After Tax	1,733.21	873.59	897.53	5,054.57	6,290.99
Segment Assets :					
a) Jewellery	43,750.42	34,149.97	30,781.32	43,750.42	30,781.32
b) Investments	13,087.21	13,145.28	6,257.37	13,087.21	6,257.37
c) Unallocated	15,445.42	20,882.76	8,144.94	15,445.42	8,144.94
Total Segment Assets	72,283.05	68,178.01	45,183.63	72,283.05	45,183.63
Segment Liability :					
a) Jewellery	17,357.64	11,679.23	11,689.00	17,357.64	11,689.00
b) Investments	-	-	-	-	-
c) Unallocated	848.19	1,117.27	543.49	848.19	543.49
Total Segment Liability	18,205.83	12,796.50	12,232.49	18,205.83	12,232.49

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.

Place : Mumbai
Dated : May 27, 2026

For Goldiam International Limited



Rashesh Bhansali
Executive Chairman

Goldiam International Limited

Statement of Standalone Assets and Liabilities

(Amounts are in lakhs unless stated otherwise)

Particulars	Standalone	
	Audited	Audited
	As at March, 31, 2026	As at March, 31, 2025
ASSETS		
Non-current assets		
Property, plant and equipment	3,389.52	2,625.61
Capital work-in-progress	-	-
Right to Use Lease Hold Property	4,189.68	1,568.92
Investment properties	-	-
Other intangible assets	308.49	58.99
Investments in Subsidiaries and Joint venture	2,745.83	2,738.42
Financial assets		
i. Investments	157.21	259.54
ii. Loans	-	-
iii. Other Financial Assets	1,164.86	197.52
Deferred tax assets	-	-
Total non-current assets	11,955.59	7,449.00
Current assets		
Inventories	17,434.79	8,502.62
Financial assets		
i. Investments	12,784.39	5,996.89
ii. Trade receivables	13,738.86	14,873.16
iii. Cash and cash equivalents	11,134.92	8,074.55
iv. Bank balances other than (iii) above	4,310.50	70.39
v. Loans	303.17	30.82
Other current assets	620.84	186.21
Total current assets	60,327.47	37,734.64
Total assets	72,283.06	45,183.64
EQUITY AND LIABILITIES		
Equity		
Equity share capital	2,258.35	2,135.90
Other equity	51,818.84	30,815.23
Equity attributable to owners of Goldiam International Limited	54,077.19	32,951.13
Non-controlling interests		
Total equity	54,077.19	32,951.13
LIABILITIES		
Non-current liabilities		
Deferred tax liabilities	296.22	305.08
Lease Liability	3,290.32	1,299.28
Total non-current liabilities	3,586.54	1,604.36
Current liabilities		
a) Financial liabilities		
i. Borrowings	3,220.20	861.03
ii. Trade payables		
Total outstanding dues of micro enterprises and small enterprises	339.20	84.84
Total outstanding dues of creditors other than micro enterprises and small enterprises	8,365.69	7,849.01
iii. Lease liabilities	1,034.99	255.80
iv. Other financial liabilities	1,107.26	1,339.04
b) Provisions	57.88	74.67
c) Current Tax Liabilities	494.11	163.76
Total current liabilities	14,619.33	10,628.15
Total liabilities	18,205.87	12,232.51
Total equity and liabilities	72,283.06	45,183.64

For Goldiam International Limited



Rashesh Bhansali
Rashesh Bhansali
Executive Chairman

Place : Mumbai
Dated : May 27, 2026

Goldiam International Limited

Statement of Standalone Cash Flow Statement

(Amounts are in lakhs unless stated otherwise)

Particulars	Standalone	
	Audited	Audited
	As at March, 31, 2026	As at March, 31, 2025
A Cash flow from operating activities :		
Profit before tax	6,928.61	9,001.93
Adjustments for:		
Depreciation and amortization for the year	1,016.90	414.13
(Profit)/Loss on sale of Investment (Net)	19.96	(0.99)
Net unrealised foreign exchange (gain)/ loss	(414.10)	(3.97)
Net (profit)/loss on disposal of property, plant and equipment	-	2.06
(Profit)/Loss on sale of liquidate Investment forming part of OCI	145.17	34.23
Net (profit)/loss on LLP	29.85	(15.88)
Actuarial (gain)/loss forming part of OCI	6.90	3.38
Dividend received	-	(750.00)
Interest Income	(706.02)	(21.62)
Finance cost	282.34	27.92
Effect of Conversion of subsidiary from limited Company to LLP	(37.26)	-
	343.74	(310.74)
Operating profit before working capital changes	7,272.35	8,691.19
Adjustments for:		
Decrease/(Increase) in inventories	(8,932.17)	(3,678.67)
Decrease/(increase) in non-current financial assets	(901.77)	(183.09)
Decrease/(increase) in current financial assets	(272.35)	(1.50)
Decrease/(increase) in other current assets	(434.63)	(154.94)
Decrease/(increase) in trade receivables	1,640.07	(351.17)
(Decrease)/increase in trade payables	679.34	2,608.92
(Decrease)/increase in current financial liabilities	(231.78)	(412.35)
(Decrease)/increase in Non current financial liabilities	-	-
(Decrease)/increase in other current liabilities	(16.79)	37.01
	(8,470.08)	(2,135.79)
Cash generated from operating activities	(1,197.73)	6,555.40
Income Tax Paid (net)	(1,554.65)	(2,168.31)
Net cash generated from operating activities	(2,752.38)	4,387.09
B Cash flow from investing activities:		
Purchase of property, plant and equipment	(1,455.63)	(593.36)
Proceeds from disposal of property, plant and equipment	-	2.00
Purchase of Investments	(8,360.65)	-
Proceeds from redemption of Current investments	2,056.09	1,514.98
Interest received	651.73	21.62
Dividend received	-	750.00
Net cash used in investing activities	(7,108.46)	1,695.24
C Cash flow from financing activities:		
(Repayment)/proceeds of Current borrowings, net	2,359.17	861.03
Issued Equity Shares	19,755.02	-
Payment of lease liabilities	(667.36)	(120.50)
Interest paid	(51.10)	(27.92)
Dividends paid	(4,234.42)	(2,135.90)
Net cash generated from financing activities	17,161.31	(1,423.29)
Net increase in cash and cash equivalents (A+B+C)	7,300.47	4,659.04
Cash and cash equivalents at the beginning of the year	8,144.94	3,485.90
Cash and cash equivalents at the end of the year	15,445.41	8,144.94
Cash on hand	32.29	33.08
Bank balances	5,041.07	6,765.76
Fixed Deposit with Banks (includes other Bank balance)	10,000.00	-
Investments in liquid mutual funds	372.05	1,346.10

For Goldiam International Limited



Rashesh Bhansali

Rashesh Bhansali
Executive Chairman

Place : Mumbai
Dated : May 27, 2026



Goldiam International Ltd

MANUFACTURERS & EXPORTERS OF DIAMONDS & JEWELLERY

CIN:L36912MH1986PLC041203

May 27, 2026

To, BSE Limited PhirozeJeejeebhoy Towers, DalalStreet,Mumbai- 400 001. Scrip Code: 526729	To, National Stock Exchange of India Limited Exchange Plaza, BandraKurlaComplex, Mumbai- 400 051. Scrip Code: GOLDIAM EQ
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Dear Sir/Madam,

Sub: Declaration in respect of Unmodified Opinion on Audited Standalone and Consolidated Financial Results for the Fourth Quarter and Financial Year ended on March 31, 2026 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to the above captioned subject, we would like to inform your good office that as per Regulation 33 of the SEBI (LODR) Regulations, 2015, the Statutory Auditor of the Company has expressed their unmodified opinion(s) on the Audited Standalone and Consolidated Financial Results of the company for the financial year ended March 31, 2026. The Audit Report issued by the Statutory Auditor of the Company "M/s. Pulindra Patel & Co., Chartered Accountants (FRN No. 115187W / Membership No. 048991), does not contain any modified opinion that seeks further clarification with respect to its impact thereon for the submission of Standalone and Consolidated Annual Audited Financial Results for the financial year ended March 31, 2026.

Thanking you,

Yours faithfully,
For **Goldiam International Limited**


Rashesh M. Bhansali
Executive Chairman
DIN:-00057931



Darshana Faldu
Chief Financial Officer

Registered Office

Gems & Jewellery Complex, Santacruz Electronics Export Processing Zone, Andheri (East), Mumbai-400096. India

Phones: (022) 28291893/28290396/28292397 Fax : (022) 28292885 Email:- investorrelations@goldiam.com

Website: www.goldiam.com



Goldiam International Ltd

MANUFACTURERS & EXPORTERS OF DIAMONDS & JEWELLERY

CIN:L36912MH1986PLC041203

Annexure-2

Issuance of Bonus Shares

Sr. No.	Particulars	Disclosures
1.	Type of securities proposed to be issued (viz. equity shares, convertibles etc.)	Equity shares of Rs. 2/- each
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.)	Bonus Issue
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	37639281 Equity shares of Rs. 2/- each amounting to Rs 7,52,78,562/- (approx.)
4.	Whether bonus is out of free reserves created out of profits or share premium account	The bonus equity shares will be issued out of Capital Redemption Reserves (CRR) and / or securities premium Account and/or Free Reserves and/or retained earnings available as at March 31, 2026.
5.	Bonus ratio	1:3 i.e. 1(one) equity bonus share of Rs. 2/- each for every 3 (Three) existing equity share of Rs.2/- each held as on Record Date
6.	Details of share capital - pre and post bonus issue	Pre-bonus issue paid-up share capital as on date: 11,29,17,844 equity shares of Rs. 2/- each aggregating Rs.22,58,35,688/-. ESOP granted but remain unexercised as on date under Goldiam ESOP Scheme 2024: 83,333 options Post-bonus issue paid-up share capital: 15,05,57,125 equity shares of Rs.2/- each aggregating Rs.30,11,14,250/-.
7.	CRR and/or Free reserves and/ or share premium required for implementing the bonus issue	Rs. 7,52,78,562/-
8.	CRR and/or Securities Premium Account and/or Free Reserves available for capitalization and the date as on which such balance is available	As on March 31, 2026: CRR: Rs.567.38 lakhs Security Premium Account: Rs.19632.57 Lakhs Free Reserves: Rs.31139.19 lakhs
9.	Whether the aforesaid figures are audited	Yes
10.	Estimated date by which such bonus shares would be credited/dispatched	Within 2 months from the date of Board Meeting approving the Bonus i.e. by July 25, 2026

Registered Office

Gems & Jewellery Complex, Santacruz Electronics Export Processing Zone, Andheri (East), Mumbai-400096. India

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