

**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

**Unaudited Financial Statement of Standalone & Consolidated for the Quarter ended Jun 30, 2021**

(Rs. In Lakhs)

	Particulars	Standalone				Consolidated			
		Figures for the Quarter ended on			Figures for the Year ended on	Figures for the Quarter ended on			Figures for the Year ended on
		30/06/21 Unaudited	31/03/21 Audited	30/06/20 Unaudited	31/03/21 Audited	30/06/21 Unaudited	31/03/21 Audited	30/06/20 Unaudited	31/03/21 Audited
<b>1</b>	<b>Income</b>								
	Revenue From Operations	7,834.58	6,872.04	862.28	21,605.54	15,090.05	12,919.04	3,286.27	40,600.28
<b>2</b>	Other Income	643.39	1,336.82	122.99	1,753.68	412.94	255.47	166.40	721.70
<b>3</b>	<b>Total Income</b>	<b>8,477.97</b>	<b>8,208.86</b>	<b>985.27</b>	<b>23,359.22</b>	<b>15,502.99</b>	<b>13,174.51</b>	<b>3,452.67</b>	<b>41,321.98</b>
<b>4</b>	<b>Expenses</b>								
	a) Cost Of Materials Consumed	4,448.75	4,056.52	364.55	12,703.64	9,199.57	6,655.93	538.90	21,818.68
	b) Purchase Of Stock-In-Trade	2,123.21	1,361.13	137.03	4,300.35	2,588.91	1,921.82	231.58	6,160.81
	c) Change In Inventories Of Finished Goods, Work-In-Progress And Stock-In-Trade	(551.19)	(49.66)	18.06	191.93	(1,222.60)	(354.25)	1,299.00	(811.64)
	d) Employee Benefits Expense	243.35	379.89	89.01	663.10	578.81	721.20	244.21	1,594.05
	e) Finance Costs	4.22	7.11	2.74	15.21	13.23	13.50	5.77	29.87
	f) Depreciation And Amortization Expense	54.68	45.99	45.35	183.72	133.55	129.76	54.14	361.85
	g) Other Expenses	353.82	334.27	89.04	1,098.56	1,007.91	1,872.49	622.07	4,028.67
	<b>Total Expenses</b>	<b>6,676.84</b>	<b>6,135.25</b>	<b>745.78</b>	<b>19,156.51</b>	<b>12,299.38</b>	<b>10,960.45</b>	<b>2,995.67</b>	<b>33,182.29</b>
<b>5</b>	<b>Profit / (Loss) before Exceptional And Tax (3 ± 4)</b>	<b>1,801.13</b>	<b>2,073.61</b>	<b>239.49</b>	<b>4,202.71</b>	<b>3,203.61</b>	<b>2,214.06</b>	<b>457.00</b>	<b>8,139.69</b>
<b>6</b>	Exceptional Items	-	-	-	-	-	5.63	-	1,576.71
<b>7</b>	<b>Profit / (Loss) before Tax (5 ± 6)</b>	<b>1,801.13</b>	<b>2,073.61</b>	<b>239.49</b>	<b>4,202.71</b>	<b>3,203.61</b>	<b>2,219.69</b>	<b>457.00</b>	<b>9,716.40</b>
<b>8</b>	Tax Expense								
	a) Current Tax	321.00	234.00	194.14	903.00	808.78	847.08	254.26	2,585.93
	b) Deferred Tax	11.70	283.26	(1.40)	248.35	9.88	453.09	(2.86)	423.59
<b>9</b>	<b>Profit / (Loss) for the Period from continuing operation (7 ± 8)</b>	<b>1,468.43</b>	<b>1,556.35</b>	<b>46.75</b>	<b>3,051.36</b>	<b>2,384.95</b>	<b>919.52</b>	<b>205.60</b>	<b>6,706.88</b>
<b>10</b>	Profit/(Loss) from discontinuing operation	-	-	-	-	-	-	-	-
<b>11</b>	Tax expenses of Discontinuing operation	-	-	-	-	-	-	-	-
<b>12</b>	<b>Profit/(Loss) from discontinuing operation (after tax) (10 ± 11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13</b>	<b>Profit / (Loss) for the Period (9 ± 12)</b>	<b>1,468.43</b>	<b>1,556.35</b>	<b>46.75</b>	<b>3,051.36</b>	<b>2,384.95</b>	<b>919.52</b>	<b>205.60</b>	<b>6,706.88</b>
<b>14</b>	<b>Other Comprehensive Income (OCI)</b>								
	a) Items That Will Not Be Reclassified To Profit Or Loss	270.05	55.01	287.84	796.23	328.26	115.32	448.44	1,228.29
	b) Income Tax Relating To Items That Will Not Be Reclassified To Profit Of Loss	2.50	(1.05)	0.72	2.32	3.48	2.81	6.12	13.87
<b>15</b>	<b>Total Comprehensive Income for the period (13±14)</b>	<b>1,740.98</b>	<b>1,610.31</b>	<b>335.31</b>	<b>3,849.91</b>	<b>2,716.69</b>	<b>1,037.65</b>	<b>660.16</b>	<b>7,949.04</b>

	Particulars	Standalone				Consolidated			
		Figures for the Quarter ended on			Figures for the Year ended on	Figures for the Quarter ended on			Figures for the Year ended on
		30/06/21 Unaudited	31/03/21 Audited	30/06/20 Unaudited	31/03/21 Audited	30/06/21 Unaudited	31/03/21 Audited	30/06/20 Unaudited	31/03/21 Audited
16	Share of Profit / (Loss) of Associates	-	-	-	-	(22.44)	1.75	4.19	3.80
17	Disposal in the stake of Subsidiary.	-	-	-	-	-	-	-	-
18	Non-Controlling Interest	-	-	-	-	-	(40.82)	6.59	(608.53)
19	<b>Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (15 ± 16 ± 17 ± 18)</b>	<b>1,740.98</b>	<b>1,610.31</b>	<b>335.31</b>	<b>3,849.91</b>	<b>2,694.25</b>	<b>998.58</b>	<b>670.94</b>	<b>7,344.31</b>
20	Paid-up Equity Share Capital (Face Value of the Share shall be Indicated)	2,217.49	2,217.49	2,217.49	2,217.49	2,217.49	2,217.49	2,217.49	2,217.49
21	Other Equity	-	-	-	22,318.57	-	-	-	44,260.59
22.i	<b>Earnings per Share (Before Extraordinary items) (of Rs. Nil each) (Not Annualised):</b>								
	(a) Basic	6.62	7.02	0.21	13.76	10.65	4.15	0.95	30.26
	(b) Diluted	6.62	7.02	0.21	13.76	10.65	4.15	0.95	30.26
22.ii	<b>Earnings per Share (After Extraordinary items) (of Rs. Nil each) (Not Annualised)</b>								
	(a) Basic	6.62	7.02	0.21	13.76	10.65	4.15	0.95	30.26
	(b) Diluted	6.62	7.02	0.21	13.76	10.65	4.15	0.95	30.26

- The above unaudited results for the Quarter ended 30 Jun, 2021 to be reviewed and recommended by the Audit Committee to the Board for their approval at their meeting held on 10 Aug., 2021
- These 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.
- The Company had acquired 51% partners' capital in Eco-Friendly Diamonds LLP ("ECO") for a consideration of Rs. 12,78,73,488/- (Rupees Twelve crore seventy eight lakh seventy three thousand four hundred eighty eight only) on December 2, 2020 and additionally acquired 37% of partners' capital in Eco-Friendly Diamonds LLP ("ECO") for a consideration of Rs. 8,33,69,510/- (Rupees Eight crore thirty three lakh sixty nine thousand five hundred ten only) on June 1, 2021. An aggregate holding of the Company in Eco-Friendly Diamonds LLP is 88% of partners' capital.
- The Standalone and 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.
- The figures of previous periods are regrouped/rearranged wherever considered necessary. The figures for the quarter ended 31st March, 2021 are the balancing figures between the audited figures in respect of the full previous financial year 2020-21 and the published unaudited year-to-date figures up to the period ended 31st December, 2020 which were subject to limited review.
- The figures in Rs. Lakhs are rounded off to two decimals.

**For Goldiam International Limited**

Place : Mumbai  
Dated : Aug., 10, 2021

**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)				(Rs. In Lakhs)			
Particulars	Standalone				Consolidated				
	Figures for the Quarter ended on		Figures for the Year ended on		Figures for the Quarter ended on		Figures for the Year ended on		
	30/06/21 Unaudited	31/03/21 Audited	30/06/20 Unaudited	31/03/21 Audited	30/06/21 Unaudited	31/03/21 Audited	30/06/20 Unaudited	31/03/21 Audited	
<b>1 Segment Revenue :</b>									
a) Jewellery	8,029.66	7,009.45	901.14	21,847.95	15,412.25	13,041.31	3,360.78	40,845.36	
b) Investments	448.31	1,199.41	84.13	1,511.27	90.74	133.20	91.89	476.62	
Total Income	8,477.97	8,208.86	985.27	23,359.22	15,502.99	13,174.51	3,452.67	41,321.98	
<b>Less : Inter Segment Revenue</b>	-	-	-	-	-	-	-	-	
<b>Total Income</b>	<b>8,477.97</b>	<b>8,208.86</b>	<b>985.27</b>	<b>23,359.22</b>	<b>15,502.99</b>	<b>13,174.51</b>	<b>3,452.67</b>	<b>41,321.98</b>	
<b>2 Segment Results :</b>									
<b>Profit/(Loss) before tax and interest</b>									
a) Jewellery	1,377.10	907.39	169.07	2,801.18	3,172.81	2,064.62	403.83	7,812.12	
b) Investments	446.17	1,194.13	84.07	1,498.22	88.59	125.88	91.83	461.50	
<b>Total Segment Profit Before Interest &amp; Tax</b>	<b>1,823.27</b>	<b>2,101.52</b>	<b>253.14</b>	<b>4,299.40</b>	<b>3,261.40</b>	<b>2,190.50</b>	<b>495.66</b>	<b>8,273.62</b>	
Less : i) Interest	4.22	7.11	2.74	15.21	13.23	13.50	5.77	29.87	
ii) Other un-allocable expenditure (Net)(Income)	17.92	20.80	10.91	81.48	44.56	(37.06)	32.89	104.06	
<b>Profit Before Tax</b>	<b>1,801.13</b>	<b>2,073.61</b>	<b>239.49</b>	<b>4,202.71</b>	<b>3,203.61</b>	<b>2,214.06</b>	<b>457.00</b>	<b>8,139.69</b>	
Less : i) Current Tax	321.00	234.00	194.14	903.00	808.78	847.08	254.26	2,585.93	
ii) Defereed Tax	11.70	283.26	(1.40)	248.35	9.88	453.09	(2.86)	423.59	
<b>Profit After Tax</b>	<b>1,468.43</b>	<b>1,556.35</b>	<b>46.75</b>	<b>3,051.36</b>	<b>2,384.95</b>	<b>913.89</b>	<b>205.60</b>	<b>5,130.17</b>	
<b>3 Segment Assets :</b>									
a) Jewellery	33,333.52	9,742.17	6,180.77	9,742.17	36,277.94	28,602.66	20,209.78	28,602.66	
b) Investments	1,669.77	17,271.32	16,669.50	17,271.32	24,762.97	23,595.87	22,783.93	23,595.87	
c) Unallocated	2,732.95	5,203.35	2,652.99	5,203.35	7,507.12	9,160.32	7,385.46	9,160.32	
<b>Total Segment Assets</b>	<b>37,736.24</b>	<b>32,216.84</b>	<b>25,503.26</b>	<b>32,216.84</b>	<b>68,548.03</b>	<b>61,358.85</b>	<b>50,379.17</b>	<b>61,358.85</b>	
<b>4 Segment Liability :</b>									
a) Jewellery	11,052.18	7,469.40	2,666.89	7,469.40	17,964.28	12,469.99	7,854.67	12,469.99	
b) Investments	19.43	19.43	19.43	19.43	19.43	19.43	19.43	19.43	
c) Unallocated	387.57	191.96	349.60	191.96	874.13	742.15	748.23	742.15	
<b>Total Segment Liability</b>	<b>11,459.18</b>	<b>7,680.79</b>	<b>3,035.92</b>	<b>7,680.79</b>	<b>18,857.84</b>	<b>13,231.57</b>	<b>8,622.33</b>	<b>13,231.57</b>	
<p>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.</p>									
<p><b>For Goldiam International Limited</b></p>									
<p>Place : Mumbai Dated : Aug., 10, 2021</p>				<p><b>Rashesh Bhansali</b> Executive Chairman</p>					