



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) +022-28069664,022-22056233,022-68844594,+91-9322268243,Office (M) +91-9619908533

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Review Report 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 September 2022 and year to date from April 01,2022 to September 30,2022 (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 (“The 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 accordance with the revised standard on Review Engagement (SRE) 2410 ‘Review of Interim Financial Information performed by the Independent Auditor of the Entity’ issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as about whether the statement is free of material misstatement(S). A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 aforesaid Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours faithfully,
For PULINDRA PATEL & CO.
Chartered Accountants
FRN No. 115187W

Pulindra M. Patel

(PULINDRA PATEL)

Proprietor

Membership No.048991

UDIN No. 22048991BCUDQS8155



Place : Mumbai
Date : 11th November, 2022



PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS

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Review Report 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 M/s. Goldiam International Limited (the “Parent”) and its Subsidiaries and Associates (hereinafter referred to as the Group”) for the, Quarter ended September 30 2022 and year to date from April 01, 2022 to September 30, 2022 (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 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above and subject to our comments as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations,2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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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 Limited - Subsidiary
4. Eco-Friendly Diamonds LLP - Subsidiary

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

1. We did not review the financial results and other financial information, in respect of one subsidiary Goldiam USA Inc., whose Ind AS financial results include total assets of Rs. 35,868.85 lakhs and liabilities of Rs. 30,030.94 lakhs as at September, 30 2022, and total revenue of Rs. 15,421.20 lakhs and total profit after tax (including other comprehensive income and Exceptional Item) of Rs. 302.79 lakhs, for the quarter ended September, 30 2022. These Ind AS financial results and other financial information have been reviewed by other auditors, which financial results, other financial information and limited review reports have been furnished to us by the management. Our opinion, in so far as it relates to the affairs of such subsidiaries is based solely on the report of other auditors. Our opinion is not modified in respect of this matter.

Yours faithfully,
For PULINDRA PATEL & CO.
Chartered Accountants
FRN No. 115187W

Pulindra M. Patel
(PULINDRA PATEL)

Proprietor
Membership No.048991
UDIN No. : 22048991BCUDZG9988



Place : Mumbai
Date : 11th November, 2022

GOLDIAM INTERNATIONAL LIMITED

GEMS & JEWELLERY COMPLEX, SEEPZ, ANDHERI (EAST), MUMBAI 400 086
 CIN: L36912MH1986PLC041203. TEL: (022) 28291893. FAX: (022) 28290418. Email: investorsrelations@goldiam.com. Website: www.goldiam.com
 Unaudited Financial Statement of Standalone & Consolidated for the Quarter and Half year ended September 30, 2022

Particulars	Standalone												Consolidated					
	Figures for the Quarter ended on			Figures for the Half Year ended on			Figures for the Year ended on			Figures for the Quarter ended on			Figures for the Half Year ended on			Figures for the Year ended on		
	30/09/22	30/06/22	30/09/21	30/09/22	30/09/21	30/09/21	30/09/22	30/09/21	30/09/21	30/09/22	30/09/21	30/09/22	30/09/21	30/09/22	30/09/21	30/09/22	30/09/21	30/09/22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income																		
1 Revenue From Operations	7,955.64	8,911.82	10,633.46	16,467.46	18,488.04	39,072.81	8,515.20	13,490.64	16,626.23	22,005.84	31,716.28	68,774.32						
2 Other Income	1,210.00	145.38	1,545.26	1,355.38	2,188.65	2,893.01	785.57	619.03	857.76	1,374.60	1,270.70	2,464.56						
3	8,765.64	9,057.20	12,178.72	17,822.84	20,656.69	41,965.82	9,270.77	14,109.67	17,483.99	23,380.44	32,986.98	71,238.88						
Total Income																		
4																		
Expenses																		
a) Cost Of Materials Consumed	5,337.18	6,548.08	8,446.76	11,885.26	12,895.51	26,789.10	10,140.33	12,932.87	14,760.19	23,073.00	23,959.76	44,613.22						
b) Purchase Of Stock-In-Trade	99.09	119.60	471.53	218.69	2,594.74	5,563.78	1,853.79	155.51	2,677.88	2,009.30	5,286.49	10,087.51						
c) Change In Inventories Of Finished Goods, Work-In-Progress And Stock-In-Trade	226.05	(69.42)	306.91	156.63	(244.28)	(401.12)	(7,544.22)	(3,961.65)	(4,924.64)	(11,505.87)	(6,147.24)	(6,050.20)						
d) Employee Benefits Expense	332.02	255.51	291.51	587.53	534.86	977.03	741.49	625.69	774.30	1,367.18	1,353.11	2,693.68						
e) Finance Costs	6.18	3.00	7.93	9.18	12.15	34.90	30.07	15.84	11.55	45.91	24.78	67.80						
f) Depreciation And Amortization Expense	53.57	52.80	59.60	106.37	114.28	234.28	218.22	136.75	132.75	354.97	266.30	538.72						
g) Other Expenses	369.93	438.22	445.85	808.15	799.67	1,697.23	1,063.76	1,153.68	1,155.12	2,217.44	2,163.03	4,425.48						
Total Expenses	6,424.02	7,347.79	10,030.09	13,771.81	16,706.93	34,865.20	6,503.44	11,058.49	14,566.85	17,561.93	26,886.23	56,376.21						
5 Profit / (Loss) before Exceptional And Tax (3 ± 4)	2,341.62	1,709.41	2,146.63	4,051.03	3,949.76	7,100.62	2,767.33	3,051.18	2,897.14	5,818.51	6,100.75	14,862.67						
6 Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-						
7 Profit / (Loss) before Tax (5 ± 6)	2,341.62	1,709.41	2,146.63	4,051.03	3,949.76	7,100.62	2,767.33	3,051.18	2,897.14	5,818.51	6,100.75	14,862.67						
8 Tax Expense																		
a) Current Tax	432.37	407.45	232.00	839.82	853.00	1,362.63	1,024.85	935.33	891.88	1,960.18	1,690.66	4,088.83						
b) Deferred Tax	(20.56)	(13.84)	44.76	(34.40)	56.46	(22.39)	(135.12)	(20.01)	44.61	(155.13)	54.49	178.03						
9 Profit / (Loss) for the Period from continuing operation (7 ± 8)	1,929.81	1,315.80	1,971.87	3,245.61	3,340.30	5,740.38	1,877.60	2,135.86	1,970.65	4,013.46	4,355.60	10,595.81						
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)	1,929.81	1,315.80	1,971.87	3,245.61	3,340.30	5,740.38	1,877.60	2,135.86	1,970.65	4,013.46	4,355.60	10,595.81						
14 Other Comprehensive Income (OCI)																		
a) Items That Will Not Be Reclassified To Profit Or Loss	105.54	(7.19)	244.91	98.35	514.96	713.01	169.77	86.84	335.00	256.61	663.26	1,596.65						
b) Items The Will Be Reclassifies To Profit Or Loss	0.88	1.39	1.84	2.27	4.34	8.25	2.14	4.11	1.56	6.25	5.04	14.10						
15 Total Comprehensive Income for the period (13±14)	2,036.23	1,310.00	2,118.62	3,346.23	3,859.60	6,461.64	2,049.51	2,226.81	2,307.21	4,276.32	5,023.90	12,206.56						



Particulars	Standalone						Consolidated					
	Figures for the Quarter ended on			Figures for the Half Year ended on			Figures for the Quarter ended on			Figures for the Half Year ended on		
	30/09/22	30/06/22	30/09/21	30/09/22	30/09/21	30/09/22	30/09/22	30/06/22	30/09/21	30/09/22	30/09/21	30/09/22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
16 Share of Profit / (Loss) of Associates	-	-	-	-	-	-	-	-	(29.62)	-	-	(52.06)
17 Disposal in the stake of Subsidiary.	-	-	-	-	-	-	-	-	-	-	-	-
18 Non-controlling Interest	-	-	-	-	-	-	(22.43)	(14.69)	-	-	(37.12)	-
19 Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (15 ± 16 ± 17 ± 18)	2,036.23	1,310.00	2,118.62	3,346.23	3,855.60	6,461.64	2,027.08	2,212.12	2,277.59	4,239.20	4,971.84	12,129.11
20 Paid-up Equity Share Capital (Face Value of the Share shall be Indicated)	2,179.49	2,179.49	2,217.49	2,179.49	2,217.49	2,179.49	2,179.49	2,179.49	2,217.49	2,179.49	2,217.49	2,179.49
21 Other Equity	-	-	-	-	-	21,837.72	-	-	-	-	-	49,810.47
22.i Earnings per Share (Before Extraordinary Items) (of Rs. 2 each) (Not Annualised):												
(a) Basic	1.77	1.21	1.69	2.98	3.01	5.20	1.72	1.96	1.75	3.68	3.88	9.61
(b) Diluted	1.77	1.21	1.69	2.98	3.01	5.20	1.72	1.96	1.75	3.68	3.88	9.61
22.ii Earnings per Share (After Extraordinary Items) (of Rs. 2 each) (Not Annualised):												
(a) Basic	1.77	1.21	1.69	2.98	3.01	5.20	1.72	1.96	1.75	3.68	3.88	9.61
(b) Diluted	1.77	1.21	1.69	2.98	3.01	5.20	1.72	1.96	1.75	3.68	3.88	9.61

- The above Unaudited results for the Quarter and Half year ended September 30, 2022 have been reviewed and recommended by the Audit Committee and were there after approved by the Board at its meeting held on Nov, 11, 2022
- 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 Figures for the quarter ended 30th September, 2022 & quarter ended 30th September, 2021 are the balancing figures between the unaudited year to date figures for half year ended 30th September and the unaudited published figures for the three months ended 30th June of the respective financial years.
- 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.
- Figures for the previous quarter/ period have been regrouped/reclassified, wherever considered necessary.
- The Statutory Auditors have carried out Limited Review of the Financial Results and have expressed an unmodified review conclusion.
- The figures in Rs. Lakhs are rounded off to two decimals.

For Goldiam International Limited


Rakesh Bhansali
Executive Chairman

Place : Mumbai
Dated : Nov., 11, 2022

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						Consolidated						
	Figures for the Quarter ended on		Figures for the Half Year ended on		Figures for the Year ended on		Figures for the Quarter ended on		Figures for the Half Year ended on		Figures for the Year ended on		
	30/09/22	30/09/21	30/09/22	30/09/21	31/03/22	31/03/21	30/09/22	30/09/21	30/09/22	30/09/21	30/09/22	31/03/22	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1 Segment Revenue :													
a) Jewellery	7,959.82	9,032.06	11,038.30	16,891.88	19,067.96	40,281.21	9,260.26	14,081.70	17,373.00	23,341.96	32,785.25	70,995.64	
b) Investments	808.82	25.14	1,140.41	830.96	1,588.73	1,684.61	10.61	27.97	110.89	38.48	201.73	313.24	
Total Income	8,768.64	9,057.20	12,178.71	17,822.84	20,656.69	41,965.82	9,270.77	14,109.67	17,483.89	23,380.44	32,986.98	71,308.88	
Less : Inter Segment Revenue													
Total Income	8,768.64	9,057.20	12,178.71	17,822.84	20,656.69	41,965.82	9,270.77	14,109.67	17,483.89	23,380.44	32,986.98	71,308.88	
2 Segment Results :													
Profit/(Loss) before tax and interest													
a) Jewellery	1,552.29	1,715.07	1,044.64	3,267.36	2,421.74	5,576.73	2,842.53	3,094.69	2,849.80	5,937.22	6,022.31	14,895.49	
b) Investments	799.47	20.84	1,136.68	820.31	1,582.85	1,659.60	0.39	21.17	107.27	21.56	195.66	266.22	
Total Segment Profit Before Interest & Tax	2,351.76	1,735.91	2,181.32	4,087.67	4,004.59	7,236.33	2,842.92	3,115.86	2,957.07	5,958.78	6,218.17	15,161.71	
Less : i) Interest	6.18	3.00	7.93	9.18	12.15	34.90	30.07	15.84	11.85	45.91	24.78	67.80	
ii) Other un-allocable expenditure (Net)(Income)	3.96	23.50	24.75	27.46	42.67	96.81	45.52	48.84	48.08	94.36	82.64	231.24	
Profit Before Tax	2,341.62	1,709.41	2,148.64	4,051.03	3,949.77	7,100.62	2,767.33	3,051.18	2,897.14	5,818.51	6,100.75	14,862.67	
Less : i) Current Tax	432.37	407.45	232.00	839.82	583.00	1,382.63	1,024.85	935.33	881.68	1,960.18	1,690.66	4,088.83	
ii) Deferred Tax	(20.56)	(13.84)	44.76	(34.40)	56.46	(22.39)	(135.12)	(20.01)	44.61	(155.13)	54.49	178.03	
Profit After Tax	1,929.81	1,315.80	1,871.88	3,245.61	3,340.31	5,740.38	1,877.60	2,135.86	1,970.65	4,013.46	4,355.60	10,995.81	
3 Segment Assets :													
a) Jewellery	23,826.26	18,777.77	18,029.77	23,826.26	18,029.77	15,838.40	53,383.49	43,428.69	43,428.69	53,383.49	43,428.69	40,532.64	
b) Investments	6,946.66	6,338.16	17,196.11	6,946.66	17,196.11	8,079.49	13,008.11	14,388.28	22,427.25	13,008.11	22,427.25	14,024.00	
c) Unallocated	3,377.98	4,089.47	2,048.96	3,377.98	2,048.96	5,368.57	4,435.65	7,725.39	3,859.63	4,435.65	3,825.63	8,688.57	
Total Segment Assets	34,150.90	31,204.40	37,234.44	34,150.90	37,234.44	29,306.46	70,827.25	65,916.56	69,695.57	70,827.25	69,695.57	63,215.21	
4 Segment Liability :													
a) Jewellery	6,772.71	5,415.37	9,119.32	6,772.71	9,119.32	4,976.81	12,708.29	9,363.74	16,850.77	12,708.29	16,850.77	9,298.69	
b) Investments	28.98	18.34	19.43	28.98	19.43	19.34	40.63	19.34	19.43	40.63	19.43	19.34	
c) Unallocated	639.58	518.73	365.34	639.58	365.34	293.10	1,719.01	1,604.06	1,382.31	1,719.01	1,392.31	1,298.91	
Total Segment Liability	7,441.27	5,953.44	9,504.09	7,441.27	9,504.09	5,289.25	14,467.93	10,987.14	18,262.51	14,467.93	18,262.51	10,616.94	

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 Shansali
 Executive Chairman

Place : Mumbai
 Dated : Nov., 11, 2022

Statement of Standalone & Consolidated Unaudited Cash Flow Statement

(Amounts are in lakhs unless stated otherwise)

Particulars	Standalone		Consolidated	
	As at Sep., 30, 2022	As at Sep., 30, 2021	As at Sep., 30, 2022	As at Sep., 30, 2021
A Cash flow from operating activities :				
Profit before tax	4,051.03	3,949.76	5,781.39	6,100.75
Adjustments for:				
Depreciation and amortization for the year	106.37	114.28	354.97	266.30
Adjustable towards Ind AS Impact	1.36	-	6.71	-
(Profit)/Loss on sale of Investment (Net)	(3.07)	(45.01)	7.38	(53.18)
Net unrealised foreign exchange (gain)/ loss	(431.99)	(80.09)	(1,779.27)	(347.88)
Net (profit)/loss on disposal of property, plant and equipment	-	(1.90)	-	(1.90)
Net (profit)/loss on LLP	(279.96)	(360.93)	-	-
(Income)/loss from investments measured at FVOCI	2.27	4.34	6.25	-
Dividend received	(800.26)	(1,401.97)	(0.26)	-
Interest Income	(27.63)	(141.74)	(38.22)	(148.55)
Finance cost	9.18	12.15	45.91	24.77
Share of Minority Interest	-	-	(7.65)	(1,128.04)
Adjustment for Change of Holding & Translation Reserves	-	-	(183.32)	61.17
Adjustment for Reserves on account of Consolidation	-	-	-	-
	(1,423.73)	(1,900.87)	(1,587.50)	(1,327.31)
Operating profit before working capital changes	2,627.30	2,048.89	4,193.89	4,773.44
Adjustments for:				
Decrease/(Increase) in inventories	602.22	(769.09)	(12,378.24)	(7,308.89)
Decrease/(increase) in non-current financial assets	0.25	-	(1.36)	(1.85)
Decrease/(increase) in current financial assets	75.65	(157.12)	285.45	(32.48)
Decrease/(increase) in other current assets	0.41	20.17	(12.59)	6.67
Decrease/(increase) in trade receivables	(7,904.78)	(6,005.04)	1,742.64	(7,032.27)
(Decrease)/increase in trade payables	1,660.68	(365.75)	3,513.33	886.16
(Decrease)/increase in current financial liabilities	(220.93)	(29.55)	(1,063.24)	(204.66)
(Decrease)/increase in Non current financial liabilities	(0.55)	-	(50.08)	-
(Decrease)/increase in other current liabilities	3.22	(0.03)	0.57	7.95
	(5,783.83)	(7,296.41)	(7,963.52)	(13,679.37)
Cash generated from operating activities	(3,156.53)	(5,247.52)	(3,769.63)	(8,905.93)
Income Tax Paid (net)	(463.17)	(500.99)	(1,062.73)	(1,160.40)
Net cash generated from operating activities	(3,619.70)	(5,748.51)	(4,832.36)	(10,066.33)
B Cash flow from investing activities:				
Purchase of property, plant and equipment	(11.97)	(105.09)	(701.49)	(183.69)
Proceeds from disposal of property, plant and equipment	-	19.20	-	19.20
Purchase of Investments	(232.51)	(2,110.13)	(232.51)	(2,110.13)
Acquisition of LLP	-	(782.70)	-	-
Proceeds from redemption of investments	1,480.19	2,760.30	1,510.13	3,963.09
Interest received	27.63	141.74	38.22	148.55
Dividend received	800.26	1,401.97	0.26	-
Buy Back Amount received from Subsidiary	45.85	-	-	-
Net cash used in investing activities	2,109.45	1,325.29	614.61	1,837.02
C Cash flow from financing activities:				
(Repayment)/proceeds of short term borrowings, net	162.69	1,945.84	694.60	3,584.65
Interest paid	(9.18)	(12.15)	(45.91)	(24.77)
Dividends paid	(653.85)	(665.25)	(653.85)	(665.25)
Net cash generated from financing activities	(500.34)	1,268.44	(5.16)	2,894.63
Net increase in cash and cash equivalents (A+B+C)	(2,010.59)	(3,154.78)	(4,222.91)	(5,334.68)
Cash and cash equivalents at the beginning of the year	5,388.57	5,203.34	8,658.56	9,160.31
Cash and cash equivalents at the end of the year	3,377.98	2,048.56	4,435.65	3,825.63
Cash on hand	39.37	38.86	59.02	62.69
Bank balances	1,259.20	2,009.70	2,297.22	9,097.63
Investments in liquid mutual funds	2,079.41	-	2,079.41	-

For Goldiam International Limited

Ramesh Bhansali
Ramesh Bhansali
Executive Chairman



Place : Mumbai
Dated : Nov., 11, 2022

Statement of Standalone & Consolidated Unaudited Assets and Liabilities

(Amounts are in lakhs unless stated otherwise)

Particulars	Standalone		Consolidate	
	Unaudited	Unaudited	Unaudited	Unaudited
	As at Sep., 30, 2022	As at Sep., 30, 2021	As at Sep., 30, 2022	As at Sep., 30, 2021
ASSETS				
Non-current assets				
Property, plant and equipment	2,340.81	2,472.22	4,139.61	3,879.55
Capital work-in-progress	-	-	1.00	1.00
Right to Use Lease Hold Property	66.86	-	182.82	-
Investment properties	193.57	193.57	193.57	193.57
Other intangible assets	13.48	19.68	97.20	121.40
Investments in Subsidiaries and Joint venture	3,286.64	2,848.18	-	-
Investments accounted for using the equity method	-	-	-	-
Financial assets				
i. Investments	660.52	2,454.52	2,137.03	3,283.17
ii. Loans	74.98	87.19	292.75	230.02
iii. Other Financial Assets	25.23	24.83	55.00	57.27
Deferred tax assets	-	-	31.74	9.26
Total non-current assets	6,662.09	8,100.19	7,130.72	7,775.24
Current assets				
Inventories	2,399.95	2,578.99	30,066.30	18,029.52
Financial assets				
i. Investments	6,285.21	13,074.09	10,870.14	17,509.99
ii. Trade receivables	15,316.50	9,499.73	18,145.95	20,406.97
iii. Cash and cash equivalents	3,312.29	1,982.20	4,369.96	3,759.27
iv. Bank balances other than (iii) above	65.69	66.36	65.69	66.36
v. Loans	76.54	1,900.85	92.72	1,952.01
Other current assets	32.64	32.09	117.52	191.49
Total current assets	27,488.82	29,134.31	63,728.28	61,915.61
Total assets	34,150.91	37,234.50	70,859.00	69,690.85
EQUITY AND LIABILITIES				
Equity				
Equity share capital	2,179.49	2,217.49	2,179.49	2,217.49
Other equity	24,530.10	25,512.92	53,579.18	48,628.35
Equity attributable to owners of Goldiam International Limited	26,709.59	27,730.41	55,758.67	50,845.84
Non-controlling interests	-	-	600.66	573.24
Total equity	26,709.59	27,730.41	56,359.33	51,419.08
LIABILITIES				
Non-current liabilities				
Deferred tax liabilities	30.86	144.12	251.14	259.20
Lease Liability	54.18	-	148.92	-
Total non-current liabilities	85.04	144.12	400.06	259.20
Current liabilities				
a) Financial liabilities				
i. Borrowings	162.69	2,945.84	959.87	5,825.56
ii. Trade payables				
Total outstanding dues of micro enterprises and small enterprises	3.79	5.70	5.98	7.99
Total outstanding dues of creditors other than micro enterprises and small enterprises	6,157.12	5,788.54	10,523.44	10,304.49
iii. Lease liabilities	1.05	-	21.42	-
iv. Other financial liabilities	423.86	398.67	1,024.59	663.43
b) Provisions	31.43	29.92	64.70	68.73
c) Current Tax Liabilities	576.34	191.30	1,499.61	1,142.37
Total current liabilities	7,356.28	9,359.97	14,099.61	18,012.57
Total liabilities	7,441.32	9,504.09	14,499.67	18,271.77
Total equity and liabilities	34,150.91	37,234.50	70,859.00	69,690.85

For Goldiam International Limited

Rashesh Bhansali
Rashesh Bhansali
Executive Chairman



Place : Mumbai

Dated : Nov., 11, 2022