



PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS

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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, 2025 ("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, 2025.

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*

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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

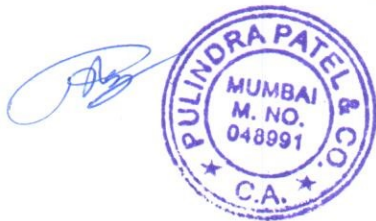
This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results 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.



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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, 2025 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 M. P.
Pulindra Patel

Proprietor
Membership No. 048991
UDIN: 25048991BMIBEO1459

Place : Mumbai
Date : 26th May, 2025



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,
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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, 2025 ("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 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, 2025.



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.

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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.

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- 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. 44068.61 lakhs as at March 31, 2025 and total revenue of Rs. 72479.31 lakhs, net profit after tax Rs. 1267.74 lakhs and total comprehensive income of Rs. 1267.74 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, 2025 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 : 26th May, 2025



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

Pulindra Patel
Proprietor
Membership No. 048991
UDIN: 25048991BMIBEP4261

<p style="text-align: center;">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 Audited Financial Statement of Standalone & Consolidated for the Quarter and Year ended on Mar, 31 2025</p>											
(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	
		31/03/25 Audited	31/12/24 Unaudited	31/03/24 Audited	31/03/25 Audited	31/03/24 Audited	31/03/25 Audited	31/12/24 Unaudited	31/03/24 Audited	31/03/25 Audited	31/03/24 Audited
1	Income										
2	Revenue From Operations	15,948.44	20,415.10	10,436.63	61,061.13	37,377.81	19,857.05	27,962.60	14,785.86	78,097.82	60,286.98
3	Other Income	188.22	432.30	226.62	1,695.86	2,145.67	326.82	833.43	347.25	1,965.73	1,387.70
	Total Income	16,136.66	20,847.40	10,663.25	62,756.99	39,523.48	20,183.87	28,796.03	15,133.11	80,063.55	61,674.68
4	Expenses										
	a) Cost Of Materials Consumed	10,447.08	11,926.68	7,930.55	40,125.88	27,685.16	16,030.68	16,334.63	9,542.46	50,018.20	32,871.17
	b) Purchase Of Stock-In-Trade	2,546.40	3,390.27	695.76	8,772.24	1,553.42	3,853.33	5,153.31	1,939.73	14,703.63	4,899.68
	c) Change In Inventories Of Finished Goods, Work-In-Progress And Stock-In-Trade	(306.24)	1,406.59	(114.36)	(979.18)	(625.55)	(6,926.22)	(2,326.89)	(1,764.25)	(13,564.92)	3,087.39
	d) Employee Benefits Expense	456.40	463.61	240.67	1,773.82	1,192.48	1,314.31	934.96	598.53	3,844.37	2,566.12
	e) Finance Costs	12.20	5.16	(0.06)	27.92	2.38	19.70	5.17	(1.14)	35.56	2.77
	f) Depreciation And Amortization Expense	84.09	71.36	69.13	277.76	243.56	174.25	160.24	167.98	631.87	609.97
	g) Other Expenses	1,272.23	1,031.64	648.31	3,756.62	1,942.68	1,959.05	1,615.97	2,075.41	7,143.07	5,428.10
	Total Expenses	14,512.16	18,295.31	9,470.00	53,755.06	31,994.13	16,425.10	21,877.39	12,558.72	62,811.78	49,465.20
5	Profit / (Loss) before Exceptional And Tax (3 ± 4)	1,624.50	2,552.09	1,193.25	9,001.93	7,529.35	3,758.77	6,918.64	2,574.39	17,251.77	12,209.48
6	Exceptional Items	-	-	-	-	-	-	-	-	-	-
7	Profit / (Loss) before Tax (5 ± 6)	1,624.50	2,552.09	1,193.25	9,001.93	7,529.35	3,758.77	6,918.64	2,574.39	17,251.77	12,209.48
8	Tax Expense										
	a) Current Tax	627.15	640.21	334.40	2,381.24	1,651.30	1,277.14	1,835.74	698.56	5,105.91	3,145.54
	b) Deferred Tax	99.82	82.23	(19.03)	329.70	(52.83)	163.87	106.93	99.48	435.37	(26.80)
9	Profit / (Loss) for the Period from continuing operation (7 ± 8)	897.53	1,829.65	877.88	6,290.99	5,930.88	2,317.76	4,975.97	1,776.35	11,710.49	9,090.74
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)	897.53	1,829.65	877.88	6,290.99	5,930.88	2,317.76	4,975.97	1,776.35	11,710.49	9,090.74
14	Other Comprehensive Income (OCI)										
	a) Items That Will Not Be Reclassified To Profit Or Loss	163.76	109.37	138.60	537.80	450.80	389.72	309.31	(165.63)	1,174.66	593.09
	b) Items The Will Be Reclassifies To Profit Or Loss	-	2.29	0.74	3.38	3.10	0.93	4.55	2.67	6.91	6.32
15	Total Comprehensive Income for the period (13±14)	1,061.29	1,941.31	1,017.22	6,832.17	6,384.78	2,708.41	5,289.83	1,613.39	12,892.06	9,690.15




	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	
		31/03/25 Audited	31/12/24 Unaudited	31/03/24 Audited	31/03/25 Audited	31/03/24 Audited	31/03/25 Audited	31/12/24 Unaudited	31/03/24 Audited	31/03/25 Audited	31/03/24 Audited
16	Share of Profit / (Loss) of Associates	-	-	-	-	-	-	-	-	-	-
17	Disposal in the stake of Subsidiary.	-	-	-	-	-	-	-	-	-	-
18	Non-Controlling Interest	-	-	-	-	-	(5.92)	(3.16)	(7.39)	(7.80)	(9.51)
19	Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (15 ± 16 ± 17 ± 18)	1,061.29	1,941.31	1,017.22	6,832.17	6,384.78	2,702.49	5,286.67	1,606.00	12,884.26	9,680.64
20	Paid-up Equity Share Capital (Face Value of Rs. 2 per share)	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90
21	Other Equity	-	-	-	30,815.23	26,118.96	-	-	-	71,869.70	60,910.18
22.i	Earnings per Share (Before Extraordinary items) (of Rs. 2 each) (Not Annualised):										
	(a) Basic	0.84	1.71	0.82	5.89	5.55	2.17	4.66	1.66	10.97	8.51
	(b) Diluted	0.84	1.71	0.82	5.89	5.51	2.17	4.66	1.66	10.97	8.45
22.ii	Earnings per Share (After Extraordinary items) (of Rs. 2 each) (Not Annualised):										
	(a) Basic	0.84	1.71	0.82	5.89	5.55	2.17	4.66	1.66	10.97	8.51
	(b) Diluted	0.84	1.71	0.82	5.89	5.51	2.17	4.66	1.66	10.97	8.45

- The above audited results for the Quarter and Year ended on March 31, 2025 have been reviewed and recommended by the Audit Committee and the same were approved by the Board at its meeting held on May 26, 2025
- 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.
- During the year under review, the company has started retail operation in India of Lab grown diamond studded Jewellery under the brand name "Origem". The company has opened total four retails stores as on 31st March 2025 and planning to open many more stores in thenear future. The total expenditure debited to profit and loss account is Rs. 879.66 lakh (previous year Rs. Nil).
- The Board of Directors have proposed to recommend a final dividend of Rs.1 (50%) per equity share of Rs. 2/- each, amounting to Rs. 1067.95 Lakhs subject to approval of the members of the Company.
- 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 figures in Rs. Lakhs are rounded off to two decimals.

Place : Mumbai
Dated : May., 26, 2025

For Goldiam International Limited



Ramesh 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

Particulars	(Rs. In Lakhs)					(Rs. In Lakhs)				
	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	
	31/03/25 Audited	31/12/24 Unaudited	31/03/24 Audited	31/03/25 Audited	31/03/24 Audited	31/03/25 Audited	31/12/24 Unaudited	31/03/24 Audited	31/03/25 Audited	31/03/24 Audited
1 Segment Revenue :										
a) Jewellery	16,122.77	20,840.93	10,617.53	61,980.86	38,120.52	19,963.37	28,787.13	15,054.09	79,766.51	61,434.95
b) Investments	13.89	7.67	19.32	776.13	1,376.56	258.19	288.17	58.84	248.65	219.55
Total Income	16,136.66	20,848.60	10,636.85	62,756.99	39,497.08	20,221.56	29,075.30	15,112.93	80,015.16	61,654.50
Less : Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-
Total Income	16,136.66	20,848.60	10,636.85	62,756.99	39,497.08	20,221.56	29,075.30	15,112.93	80,015.16	61,654.50
2 Segment Results :										
Profit/(Loss) before tax and interest										
a) Jewellery	1,644.31	2,598.73	1,225.20	8,359.09	6,258.33	3,590.03	6,744.57	2,740.97	17,330.64	12,398.19
b) Investments	9.00	6.17	8.61	766.83	1,360.34	247.07	279.93	37.98	222.01	191.15
Total Segment Profit Before Interest & Tax	1,653.31	2,604.90	1,233.81	9,125.92	7,618.67	3,837.10	7,024.50	2,778.95	17,552.65	12,589.34
Less : i) Interest	12.20	5.16	(0.06)	27.92	2.38	19.70	5.17	(1.14)	35.56	2.77
ii) Other un-allocable expenditure (Net)(Income)	16.61	47.65	40.62	96.07	86.94	58.64	100.69	205.71	265.33	377.10
Profit Before Tax	1,624.50	2,552.09	1,193.25	9,001.93	7,529.35	3,758.76	6,918.64	2,574.38	17,251.76	12,209.47
Less : i) Current Tax	627.15	640.21	334.40	2,381.24	1,651.30	1,277.14	1,835.74	698.56	5,105.91	3,145.54
ii) Deferred Tax	99.82	82.23	(19.03)	329.70	(52.83)	163.87	106.93	99.48	435.37	(26.80)
Profit After Tax	897.53	1,829.65	877.88	6,290.99	5,930.88	2,317.75	4,975.97	1,776.34	11,710.48	9,090.73
3 Segment Assets :										
a) Jewellery	30,781.32	30,382.16	24,691.76	30,781.32	24,691.76	60,462.39	58,557.81	41,851.82	60,462.39	41,851.82
b) Investments	6,257.37	6,155.86	7,274.47	6,257.37	7,274.47	10,634.83	10,501.26	16,971.84	10,634.83	16,971.84
c) Unallocated	8,144.94	5,861.82	3,510.52	8,144.94	3,510.52	18,203.12	17,093.85	14,479.67	18,203.12	14,479.67
Total Segment Assets	45,183.63	42,399.84	35,476.75	45,183.63	35,476.75	89,300.34	86,152.92	73,303.33	89,300.34	73,303.33
4 Segment Liability :										
a) Jewellery	11,689.00	8,620.60	7,091.07	11,689.00	7,091.07	12,555.46	10,459.48	8,755.40	12,555.46	8,755.40
b) Investments	-	29.98	29.88	-	29.88	14.59	365.66	44.36	14.59	44.36
c) Unallocated	543.49	791.50	100.85	543.49	100.85	2,215.60	2,393.57	956.21	2,215.60	956.21
Total Segment Liability	12,232.49	9,442.08	7,221.80	12,232.49	7,221.80	14,785.65	13,218.71	9,755.97	14,785.65	9,755.97

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.

Place : Mumbai
Dated : May., 26, 2025

For Goldiam International Limited

Ramesh Bhansali
Ramesh Bhansali
Executive Chairman



Goldiam International Limited
Statement of Standalone & Consolidated Assets and Liabilities

(Amounts are in lakhs unless stated otherwise)

Particulars	Standalone		Consolidate	
	Audited	Audited	Audited	Audited
	As at March, 31, 2025	As at March, 31, 2024	As at March, 31, 2025	As at March, 31, 2024
ASSETS				
Non-current assets				
Property, plant and equipment	2,625.61	2,366.58	4,044.73	3,965.61
Capital work-in-progress	-	-	-	-
Right to Use Lease Hold Property	1,568.92	72.34	1,851.22	481.48
Investment properties	-	-	-	-
Other intangible assets	58.99	6.48	92.03	58.28
Investments in Subsidiaries and Joint venture	2,738.42	2,722.54	-	-
Financial assets				
i. Investments	259.54	342.98	455.77	607.94
ii. Loans	-	112.39	47.07	525.37
iii. Other Financial Assets	197.52	26.46	229.74	58.15
Deferred tax assets	-	24.62	59.66	129.75
Total non-current assets	7,449.00	5,674.39	6,780.22	5,826.58
Current assets				
Inventories	8,502.62	4,823.95	38,843.92	22,260.29
Financial assets				
i. Investments	5,996.89	6,923.86	10,178.12	16,240.70
ii. Trade receivables	14,873.16	14,508.09	15,010.98	14,267.50
iii. Cash and cash equivalents	8,074.55	3,417.54	18,132.73	14,411.31
iv. Bank balances other than (iii) above	70.39	68.36	70.39	68.36
v. Loans	30.82	29.32	48.64	212.95
Other current assets	186.21	31.27	295.02	145.41
Total current assets	37,734.64	29,802.39	82,579.80	67,606.52
Total assets	45,183.64	35,476.78	89,360.02	73,433.10
EQUITY AND LIABILITIES				
Equity				
Equity share capital	2,135.90	2,135.90	2,135.90	2,135.90
Other equity	30,815.23	26,118.96	71,869.70	60,910.18
Equity attributable to owners of Goldiam International Limited	32,951.13	28,254.86	74,005.60	63,046.08
Non-controlling interests		-	509.10	501.30
Total equity	32,951.13	28,254.86	74,514.70	63,547.38
LIABILITIES				
Non-current liabilities				
Deferred tax liabilities	305.08	-	673.12	308.14
Lease Liability	1,299.28	53.51	1,441.26	343.54
Total non-current liabilities	1,604.36	53.51	2,114.38	651.68
Current liabilities				
a) Financial liabilities				
i. Borrowings	861.03	-	861.03	-
ii. Trade payables				
Total outstanding dues of micro enterprises and small enterprises	84.84	333.81	121.08	324.67
Total outstanding dues of creditors other than micro enterprises and small enterprises	7,849.01	4,981.21	7,287.48	6,078.94
iii. Lease liabilities	255.80	1.13	399.16	125.52
iv. Other financial liabilities	1,339.04	1,751.39	2,338.81	1,845.40
b) Provisions	74.67	37.66	121.24	81.69
c) Current Tax Liabilities	163.76	63.21	1,602.14	777.82
Total current liabilities	10,628.15	7,168.41	12,730.94	9,234.04
Total liabilities	12,232.51	7,221.92	14,845.32	9,885.72
Total equity and liabilities	45,183.64	35,476.78	89,360.02	73,433.10

For Goldiam International Limited



 Rashesh Bhansali
Executive Chairman

Place : Mumbai

Dated : May., 26, 2025


Goldiam International Limited

Statement of Standalone & Consolidated Cash Flow Statement

(Amounts are in lakhs unless stated otherwise)

Particulars	Standalone		Consolidated	
	Audited	Audited	Audited	Audited
	As at March, 31, 2025	As at March, 31, 2024	As at March, 31, 2025	As at March, 31, 2024
A Cash flow from operating activities :				
Profit before tax	9,001.93	7,529.35	17,243.97	12,199.97
Adjustments for:				
Depreciation and amortization for the year	277.76	243.56	631.87	609.97
Adjustable towards Ind AS Impact	136.39	3.15	(1,369.74)	(207.42)
(Profit)/Loss on sale of Investment (Net)	(0.99)	(20.65)	59.85	28.37
Net unrealised foreign exchange (gain)/ loss	(3.97)	(193.08)	(314.47)	(365.19)
Net (profit)/loss on disposal of property, plant and equipment	2.06	(18.32)	2.06	(20.92)
(Profit)/Loss on sale of liquidate Investment forming part of OCI	34.23	47.27	558.12	144.33
Income related to previous year	-	-	(192.14)	-
Net (profit)/loss on LLP	(15.88)	(57.04)	-	-
Actuarial (gain)/loss forming part of OCI	3.38	3.10	6.91	6.32
Dividend received	(750.00)	(1,280.31)	-	(0.31)
Interest Income	(21.62)	(68.29)	(104.90)	(235.35)
Finance cost	27.92	2.38	35.56	2.77
Share of Minority Interest	-	-	7.80	(144.29)
Adjustment for Change of Holding & Translation Reserves	-	-	211.17	148.36
	(310.72)	(1,338.23)	(467.91)	(33.36)
Operating profit before working capital changes	8,691.21	6,191.12	16,776.06	12,166.61
Adjustments for:				
Decrease/(Increase) in inventories	(3,678.67)	(1,926.84)	(16,583.63)	2,570.84
Decrease/(increase) in non-current financial assets	(171.06)	(1.02)	(171.93)	(0.43)
Decrease/(increase) in current financial assets	(1.50)	(8.79)	164.31	(140.56)
Decrease/(increase) in other current assets	(154.94)	9.29	(148.06)	36.96
Decrease/(increase) in trade receivables	(351.17)	(628.96)	(432.72)	848.19
(Decrease)/increase in trade payables	2,608.90	(1,285.26)	1,008.66	(2,360.19)
(Decrease)/increase in current financial liabilities	(157.68)	686.29	806.59	608.98
(Decrease)/increase in Non current financial liabilities	(387.20)	(10.47)	1,097.72	123.06
(Decrease)/increase in other current liabilities	37.01	6.30	-	-
	(2,256.31)	(3,159.46)	(14,259.06)	1,686.85
Cash generated from operating activities	6,434.90	3,031.66	2,517.00	13,853.46
Income Tax Paid (net)	(2,168.31)	(1,626.40)	(3,804.85)	(3,152.18)
Net cash generated from operating activities	4,266.59	1,405.26	(1,287.85)	10,701.28
B Cash flow from investing activities:				
Purchase of property, plant and equipment	(593.36)	(398.68)	(748.80)	(658.65)
Proceeds from disposal of property, plant and equipment	2.00	273.51	2.06	299.90
Purchase of Investments	-	(2,599.87)	(366.05)	(7,492.31)
Proceeds from redemption of Current investments	1,514.98	3,610.80	7,329.62	4,858.08
Interest received	21.62	68.29	104.90	235.35
Dividend received	750.00	1,280.31	-	0.31
Buy Back Amount received from Subsidiary	-	27.61	-	-
Net cash used in investing activities	1,695.24	2,261.97	6,321.73	(2,757.32)
C Cash flow from financing activities:				
(Repayment)/proceeds of Current borrowings, net	861.03	-	861.03	-
Buy-Back of Equity Shares	-	(3,269.24)	-	(3,269.24)
Interest paid	(27.92)	(2.38)	(35.56)	(2.77)
Dividends paid	(2,135.90)	(1,281.54)	(2,135.90)	(1,281.54)
Tax on Buy on Equity Shares	-	(751.45)	-	(752.40)
Buy Back Expenses Equity Shares	-	(45.46)	-	(45.64)
Net cash generated from financing activities	(1,302.79)	(5,350.07)	(1,310.43)	(5,351.59)
Net increase in cash and cash equivalents (A+B+C)	4,659.04	(1,682.84)	3,723.45	2,592.37
Cash and cash equivalents at the beginning of the year	3,485.90	5,168.74	14,479.67	11,887.30
Cash and cash equivalents at the end of the year	8,144.94	3,485.90	18,203.12	14,479.67
Cash on hand	33.08	38.29	51.69	60.43
Bank balances	6,765.76	3,121.16	9,642.30	10,207.81
Investments in liquid mutual funds	1,346.10	326.45	8,509.13	4,211.43

For Goldiam International Limited



Rashesh Bhansali

Executive Chairman

Place : Mumbai

Dated : May., 26, 2025