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

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

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

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

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

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

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

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

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Statement includes the results of the following entities:

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

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

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

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

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

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

Pulindra M P

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

PULINDRA PATEL
MEMBERSHIP No. 048991
UDIN: 26048991LAZRTU8762

Place: Mumbai
Date : 7th November, 2026

GOLDIAM INTERNATIONAL LIMITED

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

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

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

(Rs. In Lakhs)

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



GOLDIAM INTERNATIONAL LIMITED

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

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

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

(Rs. In Lakhs)

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

For Goldiam International Limited

Rashesh Bhansali
Executive Chairman

Place : Mumbai
Date: Nov 07,2026

GOLDIAM INTERNATIONAL LIMITED

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

Notes:

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

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

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

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

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

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

For Goldiam International Limited

Rashesh Bhansali
Executive Chairman

Place : Mumbai
Date: Nov 07,2026

GOLDIAM INTERNATIONAL LIMITED

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

(Rs. In Lakhs)

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

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

For Goldiam International Limited



Rashesh Bhansali
Executive Chairman

Place : Mumbai
Date: Nov 07,2026

Goldiam International Limited

Statement of Consolidated Assets and Liabilities

(Amounts are in lakhs unless stated otherwise)

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

For Goldiam International Limited

Rashesh Bhansali
Executive Chairman

Place : Mumbai
Date: Nov 07,2026

Goldiam International Limited

Statement of Consolidated Cash Flow Statement

(Amounts are in lakhs unless stated otherwise)

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

For Goldiam International Limited

Rashesh Bhansali
Executive Chairman

Place : Mumbai
Date: Nov 07,2026

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

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

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

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

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

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

....2...

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

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

Pulindra M. P



PULINDRA PATEL
MEMBERSHIP No. 048991
UDIN: 26048991BVNKKY1541

Place: Mumbai
Date : 7th November, 2026

GOLDIAM INTERNATIONAL LIMITED

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

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

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

(Rs. In Lakhs)

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



GOLDIAM INTERNATIONAL LIMITED

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

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

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

(Rs. In Lakhs)

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

For Goldiam International Limited

Rashesh Bhansali
Executive Chairman

Place : Mumbai
Dated : Nov 07, 2026

GOLDIAM INTERNATIONAL LIMITED

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

Notes:

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

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

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

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

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

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

For Goldiam International Limited

Rashesh Bhansali
Executive Chairman

Place : Mumbai
Dated : Nov 07, 2026

GOLDIAM INTERNATIONAL LIMITED

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

(Rs. In Lakhs)

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

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

For Goldiam International Limited

GOLDIAM INTERNATIONAL LIMITED MUMBAI

Rashesh Bhansali
Executive Chairman

Place : Mumbai
Dated : Nov 07, 2026

Goldiam International Limited

Statement of Standalone Assets and Liabilities

(Amounts are in lakhs unless stated otherwise)

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

For Goldiam International Limited

Rashesh Bhansali
Executive Chairman

Place : Mumbai
Dated : Nov 07, 2026

Goldiam International Limited

Statement of Standalone Cash Flow Statement

(Amounts are in lakhs unless stated otherwise)

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

For Goldiam International Limited

GOLDIAM INTERNATIONAL LIMITED MUMBAI

Rashesh Bhansali
Executive Chairman

Place : Mumbai
Dated : Nov 07, 2026