

GOLDIAM INTERNATIONAL LIMITED  
GEMS & JEWELLERY COMPLEX  
SEEPZ, ANDHERI (East)  
MUMBAI 400 096

| PART I   |  |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       | (₹. In Lakhs)                 |
|--|--|----------------------------------|-----------------------|-----------------------|--------------------------------------|-----------------------|-------------------------------|----------------------------------|-----------------------|-----------------------|--------------------------------------|-----------------------|-------------------------------|
| Statement of Standalone / Consolidated / Unaudited Results for the Quarter and for the Period Ended 30 <sup>th</sup> September, 2013 |  |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|  | Particulars  | Standalone                       |                       |                       |                                      |                       | Consolidated                  |                                  |                       |                       |                                      |                       |                               |
|  |  | Figures for the Quarter ended on |                       |                       | Year to date for the period ended on |                       | Audited for the year ended on | Figures for the Quarter ended on |                       |                       | Year to date for the period ended on |                       | Audited for the year ended on |
|  |  | 30/09/13<br>Unaudited            | 30/06/13<br>Unaudited | 30/09/12<br>Unaudited | 30/09/13<br>Unaudited                | 30/09/12<br>Unaudited | 31/03/13<br>Audited           | 30/09/13<br>Unaudited            | 30/06/13<br>Unaudited | 30/09/12<br>Unaudited | 30/09/13<br>Unaudited                | 30/09/12<br>Unaudited | 31/03/13<br>Audited           |
| 1  | <b>Income from Operations</b>  |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|  | (a) Net Sales/Income from Operations<br>(Net of Excise Duty)   | 2,981.37                         | 3,067.62              | 2,231.73              | 6,048.99                             | 4,646.64              | 9,745.78                      | 7,939.39                         | 6,107.73              | 6,158.32              | 14,047.12                            | 13,395.06             | 26,566.65                     |
|  | (b) Other Operating Income   | -                                | -                     | -                     | -                                    | -                     | -                             | -                                | -                     | -                     | -                                    | -                     | -                             |
|  | <b>Total income from operations. (net)</b>   | <b>2,981.37</b>                  | <b>3,067.62</b>       | <b>2,231.73</b>       | <b>6,048.99</b>                      | <b>4,646.64</b>       | <b>9,745.78</b>               | <b>7,939.39</b>                  | <b>6,107.73</b>       | <b>6,158.32</b>       | <b>14,047.12</b>                     | <b>13,395.06</b>      | <b>26,566.65</b>              |
| 2  | <b>Expenses</b>  |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|  | (a) Cost of Material Consumed  | 2,332.14                         | 2,238.01              | 1,695.35              | 4,570.15                             | 3,566.31              | 7,191.80                      | 6,326.41                         | 5,263.13              | 4,394.19              | 11,589.54                            | 10,217.33             | 20,648.86                     |
|  | (b) Purchase of Stock-in-trade   | 111.18                           | 356.28                | 167.97                | 467.46                               | 232.57                | 589.37                        | 631.63                           | 716.69                | 373.73                | 1,348.31                             | 555.89                | 1,660.65                      |
|  | (c) Changes in Inventories of Finished Goods,<br>Work-in-progress and Stock-in-trade                         | 96.09                            | 35.42                 | (10.23)               | 131.51                               | 21.48                 | 5.71                          | (228.00)                         | (975.72)              | 132.17                | (1,203.73)                           | 53.48                 | (1,008.80)                    |
|  | (d) Employee Benefits Expense  | 40.41                            | 40.64                 | 40.94                 | 81.05                                | 79.55                 | 156.48                        | 129.73                           | 139.10                | 118.90                | 268.83                               | 243.33                | 513.87                        |
|  | (e) Depreciation and Amortisation Expense  | 41.23                            | 40.72                 | 24.51                 | 81.95                                | 60.03                 | 137.98                        | 56.41                            | 55.63                 | 40.11                 | 112.04                               | 92.22                 | 205.26                        |
|  | (f) Other Expenses   | 216.10                           | 275.24                | 158.19                | 491.34                               | 359.24                | 947.62                        | 581.85                           | 740.58                | 730.48                | 1,322.43                             | 1,237.77              | 2,573.58                      |
|  | <b>Total Expenses</b>  | <b>2,837.15</b>                  | <b>2,986.32</b>       | <b>2,076.74</b>       | <b>5,823.47</b>                      | <b>4,319.18</b>       | <b>9,028.96</b>               | <b>7,498.01</b>                  | <b>5,939.41</b>       | <b>5,789.58</b>       | <b>13,437.42</b>                     | <b>12,400.01</b>      | <b>24,593.43</b>              |
| 3  | <b>Profit / (Loss) from Operations Before Other<br/>Income, Finance Costs and Exceptional<br/>Item (1-2)</b> | 144.22                           | 81.30                 | 154.99                | 225.52                               | 327.46                | 716.83                        | 441.38                           | 168.32                | 368.75                | 609.70                               | 995.05                | 1,973.22                      |
| 4  | Other Income   | (110.34)                         | 432.37                | (22.52)               | 322.03                               | 148.75                | 451.34                        | (46.59)                          | 617.11                | 305.12                | 570.52                               | 542.84                | 519.92                        |
| 5  | <b>Profit / (Loss) from Ordinary Activities<br/>before Finance Costs and Exceptional Items<br/>(3 ± 6)</b>   | <b>33.88</b>                     | <b>513.67</b>         | <b>132.47</b>         | <b>547.54</b>                        | <b>476.20</b>         | <b>1,168.17</b>               | <b>394.78</b>                    | <b>785.43</b>         | <b>673.87</b>         | <b>1,180.21</b>                      | <b>1,537.88</b>       | <b>2,493.14</b>               |

|    | Particulars   | Standalone                       |                       |                       |                                      |                       |                               | Consolidated                     |                       |                       |                                      |                       |                               |
|----|---|----------------------------------|-----------------------|-----------------------|--------------------------------------|-----------------------|-------------------------------|----------------------------------|-----------------------|-----------------------|--------------------------------------|-----------------------|-------------------------------|
|    |   | Figures for the Quarter ended on |                       |                       | Year to date for the period ended on |                       | Audited for the year ended on | Figures for the Quarter ended on |                       |                       | Year to date for the period ended on |                       | Audited for the year ended on |
|    |   | 30/09/13<br>Unaudited            | 30/06/13<br>Unaudited | 30/09/12<br>Unaudited | 30/09/13<br>Unaudited                | 30/09/12<br>Unaudited | 31/03/13<br>Audited           | 30/09/13<br>Unaudited            | 30/06/13<br>Unaudited | 30/09/12<br>Unaudited | 30/09/13<br>Unaudited                | 30/09/12<br>Unaudited | 31/03/13<br>Audited           |
| 6  | Finance Costs   | 25.64                            | 25.93                 | 15.82                 | 51.56                                | 32.05                 | 70.97                         | 92.41                            | 91.07                 | 65.13                 | 183.48                               | 147.25                | 324.61                        |
| 7  | Profits / (Loss) from Ordinary Activities after Finance Costs but before Exceptional Items (5 ± 6)            | 8.24                             | 487.74                | 116.65                | 495.98                               | 444.15                | 1,097.20                      | 302.37                           | 694.36                | 608.73                | 996.73                               | 1,390.63              | 2,168.53                      |
| 8  | Exceptional Items   |                                  |                       | -                     | -                                    | -                     | -                             |                                  |                       |                       |                                      |                       |                               |
|    | Profit on sale of Assets  | -                                | -                     | 439.44                | -                                    | 439.44                | 434.44                        | -                                | -                     | 439.44                | -                                    | 439.44                | 434.44                        |
|    | Loss on sale of Assets  | -                                | -                     | -                     | -                                    | -                     | 254.11                        | -                                | -                     | -                     | -                                    | -                     | -                             |
| 9  | Profit / (Loss) from Ordinary Activities before Tax (7 ± 8)   | 8.24                             | 487.74                | 556.09                | 495.98                               | 883.59                | 1,277.54                      | 302.37                           | 694.36                | 1,048.18              | 996.73                               | 1,830.08              | 2,602.98                      |
| 10 | Tax Expense   | 1.15                             | 93.26                 | 170.46                | 94.40                                | 221.90                | 428.38                        | 77.28                            | 148.26                | 216.43                | 225.54                               | 375.15                | 689.97                        |
| 11 | Net Profit / (Loss) from Ordinary Activities after Tax (9 ± 10)   | 7.10                             | 394.49                | 385.63                | 401.58                               | 661.69                | 849.16                        | 225.09                           | 546.10                | 831.75                | 771.19                               | 1,454.93              | 1,913.00                      |
| 12 | Extraordinary Items (Net of Tax Expense ₹Nil Lakhs)   | -                                | -                     | -                     | -                                    | -                     | -                             | -                                | -                     | -                     | -                                    | -                     | -                             |
| 13 | Net Profit / (Loss) for the Period (11 ± 12)  | 7.10                             | 394.49                | 385.63                | 401.58                               | 661.69                | 849.16                        | 225.09                           | 546.10                | 831.75                | 771.19                               | 1,454.93              | 1,913.00                      |
| 14 | Share of Profit / (Loss) of Associates*   | -                                | -                     | -                     | -                                    | -                     | -                             | -                                | -                     | -                     | -                                    | -                     | -                             |
| 15 | Disposal in the stake of Subsidiary.  | -                                | -                     | -                     | -                                    | -                     | -                             | -                                | -                     | 68.88                 | -                                    | 68.88                 | (0.17)                        |
| 16 | Minority Interest   | -                                | -                     | -                     | -                                    | -                     | -                             | 32.69                            | (9.70)                | 7.69                  | 22.99                                | 58.22                 | (46.87)                       |
| 17 | Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (13 ± 14 ± 15)* | 7.10                             | 394.49                | 385.63                | 401.58                               | 661.69                | 849.16                        | 192.40                           | 555.80                | 892.94                | 748.20                               | 1,465.58              | 1,865.96                      |
| 18 | Paid-up Equity Share Capital (Face Value of the Share shall be Indicated)                                     | 2,494.60                         | 2,494.60              | 2,494.60              | 2,494.60                             | 2,494.60              | 2,494.60                      | 2,494.60                         | 2,494.60              | 2,494.60              | 2,494.60                             | 2,494.60              | 2,494.60                      |
| 19 | Reserve Excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year                       | -                                | -                     | -                     | -                                    | -                     | 14,165.01                     | -                                | -                     | -                     | -                                    | -                     | 19,878.61                     |

|                | Particulars  | Standalone                       |                       |                       |                                      |                       |                               | Consolidated                     |                       |                       |                                      |                       |                               |
|----------------|--|----------------------------------|-----------------------|-----------------------|--------------------------------------|-----------------------|-------------------------------|----------------------------------|-----------------------|-----------------------|--------------------------------------|-----------------------|-------------------------------|
|                |  | Figures for the Quarter ended on |                       |                       | Year to date for the period ended on |                       | Audited for the year ended on | Figures for the Quarter ended on |                       |                       | Year to date for the period ended on |                       | Audited for the year ended on |
|                |  | 30/09/13<br>Unaudited            | 30/06/13<br>Unaudited | 30/09/12<br>Unaudited | 30/09/13<br>Unaudited                | 30/09/12<br>Unaudited | 31/03/13<br>Audited           | 30/09/13<br>Unaudited            | 30/06/13<br>Unaudited | 30/09/12<br>Unaudited | 30/09/13<br>Unaudited                | 30/09/12<br>Unaudited | 31/03/13<br>Audited           |
| 20.i           | Earnings per Share (Before Extraordinary Items)<br>(of ₹ Nil each) (Not Annualised):         |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|                | (a) Basic  | 0.03                             | 1.58                  | 1.55                  | 1.61                                 | 2.65                  | 3.40                          | 0.77                             | 2.23                  | 3.58                  | 3.00                                 | 5.88                  | 7.48                          |
|                | (b) Diluted  | 0.03                             | 1.58                  | 1.55                  | 1.61                                 | 2.65                  | 3.40                          | 0.77                             | 2.23                  | 3.58                  | 3.00                                 | 5.88                  | 7.48                          |
| 20.ii          | Earnings per Share (After Extraordinary Items)<br>(of ₹ Nil each) (Not Annualised)           |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|                | (a) Basic  | 0.03                             | 1.58                  | 1.55                  | 1.61                                 | 2.65                  | 3.40                          | 0.77                             | 2.23                  | 3.58                  | 3.00                                 | 5.88                  | 7.48                          |
|                | (b) Diluted  | 0.03                             | 1.58                  | 1.55                  | 1.61                                 | 2.65                  | 3.40                          | 0.77                             | 2.23                  | 3.58                  | 3.00                                 | 5.88                  | 7.48                          |
| <b>PART II</b> |  |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
| <b>A</b>       | <b>PARTICULARS OF SHARE HOLDING</b>  |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
| 1              | Public Share Holding   |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|                | - Number of Shares   | 10895561                         | 10957686              | 11072173              | 10895561                             | 11072173              | 11044258                      | 10895561                         | 10957686              | 11072173              | 10895561                             | 11072173              | 11044258                      |
|                | - Percentage of Share Holding  | 43.68%                           | 43.93%                | 44.38%                | 43.68%                               | 44.38%                | 44.27%                        | 43.68%                           | 43.93%                | 44.38%                | 43.68%                               | 44.38%                | 44.27%                        |
| 2              | Promoters and Promoter Group Shareholding  |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|                | a) Pledged / Encumbered  |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|                | - Number of Shares   | Nil                              | Nil                   | Nil                   | Nil                                  | Nil                   | Nil                           | Nil                              | Nil                   | Nil                   | Nil                                  | Nil                   | Nil                           |
|                | - Percentage of Shares (as a % of the total Shareholding of Promoter and Promoter Group)     |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|                | - Percentage of Shares (as a % of the total Share Capital of the Company)                    | Nil                              | Nil                   | Nil                   | Nil                                  | Nil                   | Nil                           | Nil                              | Nil                   | Nil                   | Nil                                  | Nil                   | Nil                           |
|                | b) Non-encumbered  |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|                | - Number of Shares   | 14050435                         | 13988310              | 13873823              | 14050435                             | 13873823              | 13901738                      | 14050435                         | 13988310              | 13873823              | 14050435                             | 13873823              | 13901738                      |
|                | - Percentage of Shares (as a % of the total Shareholding of the Promoter and Promoter Group) | 100.00%                          | 100.00%               | 100.00%               | 100.00%                              | 100.00%               | 100.00%                       | 100.00%                          | 100.00%               | 100.00%               | 100.00%                              | 100.00%               | 100.00%                       |
|                | - Percentage of Shares (as a % of the total Share Capital of the Company)                    | 56.32%                           | 56.07%                | 55.62%                | 56.32%                               | 55.62%                | 55.73%                        | 56.32%                           | 56.07%                | 55.62%                | 56.32%                               | 55.62%                | 55.73%                        |
| <b>B</b>       | <b>INVESTOR COMPLAINTS</b>   |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|                | Pending at the Beginning of the Quarter  | Nil                              |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|                | Received during the Quarter  | 2                                |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|                | Disposed of during the Quarter   | 2                                |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|                | Remaining Unresolved at the End of the Quarter   | Nil                              |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |

**GOLDIAM INTERNATIONAL LIMITED**

Segment wise Revenue, Results and Capital Employed under Clause 41 of the Listing Agreement

|          | Particulars                                  | Standalone                       |                       |                       |                                      |                       |                               | Consolidated                     |                       |                       |                                      |                       |                               |
|----------|--|----------------------------------|-----------------------|-----------------------|--------------------------------------|-----------------------|-------------------------------|----------------------------------|-----------------------|-----------------------|--------------------------------------|-----------------------|-------------------------------|
|          |  | Figures for the Quarter ended on |                       |                       | Year to date for the period ended on |                       | Audited for the year ended on | Figures for the Quarter ended on |                       |                       | Year to date for the period ended on |                       | Audited for the year ended on |
|          |  | 30/09/2013<br>Unaudited          | 30/06/13<br>Unaudited | 30/09/12<br>Unaudited | 30/09/2013<br>Unaudited              | 30/09/12<br>Unaudited | 31/03/13<br>Audited           | 30/09/2013<br>Unaudited          | 30/06/13<br>Unaudited | 30/09/12<br>Unaudited | 30/09/2013<br>Unaudited              | 30/09/12<br>Unaudited | 31/03/13<br>Audited           |
| <b>A</b> | <b>PRIMARY SEGMENT:</b>                      |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
| 1        | <b>Segment Revenue :</b>                     |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|          | a) Jewellery                                 | 2,951.18                         | 3,166.18              | 2,347.05              | 6,117.36                             | 4,725.67              | 9,851.53                      | 7,942.14                         | 6,257.72              | 6,233.78              | 14,199.86                            | 13,576.77             | 26,723.18                     |
|          | b) Investments                               | (112.59)                         | 330.11                | (101.21)              | 217.52                               | 69.72                 | 325.79                        | (88.77)                          | 467.10                | 229.67                | 378.33                               | 361.12                | 363.38                        |
|          | <b>Total</b>                                 | <b>2,838.59</b>                  | <b>3,496.29</b>       | <b>2,245.84</b>       | <b>6,334.88</b>                      | <b>4,795.39</b>       | <b>10,177.32</b>              | <b>7,853.37</b>                  | <b>6,724.82</b>       | <b>6,463.45</b>       | <b>14,578.19</b>                     | <b>13,937.89</b>      | <b>27,086.56</b>              |
|          | Less : Inter Segment Revenue                 | -                                | -                     | -                     | -                                    | -                     | -                             | -                                | -                     | -                     | -                                    | -                     | -                             |
|          | <b>Net Sales/ Income from Operations</b>     | <b>2,838.59</b>                  | <b>3,496.29</b>       | <b>2,245.84</b>       | <b>6,334.88</b>                      | <b>4,795.39</b>       | <b>10,177.32</b>              | <b>7,853.37</b>                  | <b>6,724.82</b>       | <b>6,463.45</b>       | <b>14,578.19</b>                     | <b>13,937.89</b>      | <b>27,086.56</b>              |
| 2        | <b>Segment Results :</b>                     |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|          | <b>Profit/(Loss) before tax and interest</b> |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|          | a) Jewellery                                 | 178.01                           | 189.72                | 246.85                | 367.73                               | 429.87                | 858.27                        | 548.61                           | 334.36                | 479.64                | 882.97                               | 1,236.51              | 2,200.62                      |
|          | b) Investments                               | (135.72)                         | 330.11                | (102.64)              | 194.39                               | 68.18                 | 325.64                        | (111.90)                         | 467.10                | 229.67                | 355.20                               | 361.12                | 363.38                        |
|          | <b>Total</b>                                 | <b>42.29</b>                     | <b>519.83</b>         | <b>144.21</b>         | <b>562.12</b>                        | <b>498.06</b>         | <b>1,183.91</b>               | <b>436.71</b>                    | <b>801.46</b>         | <b>709.31</b>         | <b>1,238.17</b>                      | <b>1,597.63</b>       | <b>2,564.00</b>               |
|          | Less : i) Interest                           | 25.64                            | 25.93                 | 15.82                 | 51.56                                | 32.05                 | 70.97                         | 92.41                            | 91.07                 | 65.13                 | 183.48                               | 147.25                | 324.61                        |
|          | ii) Other un-allocable expenditure (Net)     | 8.41                             | 6.16                  | 11.75                 | 14.57                                | 21.85                 | 15.75                         | 41.92                            | 16.04                 | 35.44                 | 57.96                                | 59.75                 | 70.85                         |
|          | <b>Total Profit Before Tax</b>               | <b>8.24</b>                      | <b>487.74</b>         | <b>116.65</b>         | <b>495.98</b>                        | <b>444.15</b>         | <b>1,097.20</b>               | <b>302.37</b>                    | <b>694.36</b>         | <b>608.73</b>         | <b>996.73</b>                        | <b>1,390.63</b>       | <b>2,168.53</b>               |
| 3        | <b>Capital Employed</b>                      |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|          | a) Jewellery                                 | 6,737.45                         | 6,253.45              | 8,152.15              | 6,737.45                             | 8,152.15              | 5,532.31                      | 10,848.65                        | 9,494.91              | 11,345.02             | 10,848.65                            | 11,345.02             | 8,501.99                      |
|          | b) Investments                               | 9,727.40                         | 10,640.48             | 8,423.66              | 9,727.40                             | 8,423.66              | 10,219.50                     | 11,663.27                        | 12,900.27             | 10,221.58             | 11,663.27                            | 10,221.58             | 12,362.50                     |
|          | c) Unallocated assets / (Liabilities)        | 596.29                           | 160.18                | 4,442.21              | 596.29                               | 4,442.21              | 1,053.74                      | 748.22                           | 710.36                | 821.80                | 748.22                               | 821.80                | 1,654.65                      |
|          | <b>Total</b>                                 | <b>17,061.14</b>                 | <b>17,054.11</b>      | <b>21,018.02</b>      | <b>17,061.14</b>                     | <b>21,018.02</b>      | <b>16,805.55</b>              | <b>23,260.14</b>                 | <b>23,105.54</b>      | <b>22,388.40</b>      | <b>23,260.14</b>                     | <b>22,388.40</b>      | <b>22,519.14</b>              |

**Segment wise Revenue, Results and Capital Employed under Clause 41 of the Listing Agreement**

|          | Particulars   | Standalone                       |                       |                       |                                      |                       |                               | Consolidated                     |                       |                       |                                      |                       |                               |
|----------|---|----------------------------------|-----------------------|-----------------------|--------------------------------------|-----------------------|-------------------------------|----------------------------------|-----------------------|-----------------------|--------------------------------------|-----------------------|-------------------------------|
|          |   | Figures for the Quarter ended on |                       |                       | Year to date for the period ended on |                       | Audited for the year ended on | Figures for the Quarter ended on |                       |                       | Year to date for the period ended on |                       | Audited for the year ended on |
|          |   | 30/092013<br>Unaudited           | 30/06/13<br>Unaudited | 30/09/12<br>Unaudited | 30/092013<br>Unaudited               | 30/09/12<br>Unaudited | 31/03/13<br>Audited           | 30/092013<br>Unaudited           | 30/06/13<br>Unaudited | 30/09/12<br>Unaudited | 30/092013<br>Unaudited               | 30/09/12<br>Unaudited | 31/03/13<br>Audited           |
| <b>B</b> | <b>SECONDARY SEGMENT</b>  |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
| 1        | <b>Segment Revenue :</b>  |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|          | Within India  | 14.83                            | 8.03                  | -                     | 22.86                                | -                     | 24.08                         | 46.96                            | (37.66)               | 13.97                 | 9.30                                 | 35.24                 | (61.11)                       |
|          | Exports outside India   | 163.18                           | 181.69                | 246.85                | 344.87                               | 429.87                | 834.19                        | 501.65                           | 372.02                | 465.67                | 873.67                               | 1,201.28              | 2,261.73                      |
|          | <b>Total Revenue</b>  | <b>178.01</b>                    | <b>189.72</b>         | <b>246.85</b>         | <b>367.73</b>                        | <b>429.87</b>         | <b>858.27</b>                 | <b>548.61</b>                    | <b>334.36</b>         | <b>479.64</b>         | <b>882.97</b>                        | <b>1,236.51</b>       | <b>2,200.62</b>               |
| 2        | <b>Segment Assets</b>   |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|          | Within India  | 33.51                            | 89.49                 | -                     | 33.51                                | -                     | 20.15                         | 852.35                           | 949.14                | 1,346.63              | 852.35                               | 1,346.63              | 1,611.85                      |
|          | Exports outside India   | 15,207.38                        | 14,405.12             | 12,745.95             | 15,207.38                            | 12,745.95             | 13,453.45                     | 30,591.30                        | 29,480.64             | 24,829.68             | 30,591.30                            | 24,829.68             | 25,123.91                     |
|          | <b>Total Assets</b>   | <b>15,240.89</b>                 | <b>14,494.61</b>      | <b>12,745.95</b>      | <b>15,240.89</b>                     | <b>12,745.95</b>      | <b>13,473.61</b>              | <b>31,443.66</b>                 | <b>30,429.79</b>      | <b>26,176.32</b>      | <b>31,443.66</b>                     | <b>26,176.32</b>      | <b>26,735.76</b>              |
| 3        | <b>Segment Liabilities</b>  |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
|          | Within India  | -                                | -                     | -                     | -                                    | -                     | -                             | 282.80                           | 518.17                | 956.36                | 282.80                               | 956.36                | 777.97                        |
|          | Exports outside India   | 8,503.44                         | 8,241.16              | 4,593.79              | 8,503.44                             | 4,593.80              | 7,941.30                      | 20,312.21                        | 20,416.71             | 13,874.93             | 20,312.21                            | 13,874.93             | 17,455.79                     |
|          | <b>Total Liabilities</b>  | <b>8,503.44</b>                  | <b>8,241.16</b>       | <b>4,593.79</b>       | <b>8,503.44</b>                      | <b>4,593.80</b>       | <b>7,941.30</b>               | <b>20,595.02</b>                 | <b>20,934.88</b>      | <b>14,831.30</b>      | <b>20,595.02</b>                     | <b>14,831.30</b>      | <b>18,233.77</b>              |
| 1        | The Company has identified Two Reportable Segments viz. Jewellery Manufacturing and Investment Activity. Segments have been identified and reported taking into account nature of products and services, the different risks and returns and the internal business reporting systems. |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
| 2        | The Company has identified Geographic Segments as its Secondary Segments. Geographic segments of the Company are mainly local market in India and exports out of India.   |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |
| 3        | The capital employed in the respective segments is worked out after considering the operating assets and liabilities that are directly attributable to the segments as well as allocated to the segments on a reasonable basis.   |                                  |                       |                       |                                      |                       |                               |                                  |                       |                       |                                      |                       |                               |

## GOLDIAM INTERNATIONAL LIMITED

## Statement of Assets and Liabilities

(₹ in lacs)

| Particulars  | STANDALONE                                    |                  |                               | CONSOLIDATED                                  |                  |                               |
|--|---|------------------|-------------------------------|---|------------------|-------------------------------|
|  | Unaudited figures for the six months ended on |                  | Audited for the year ended on | Unaudited figures for the six months ended on |                  | Audited for the year ended on |
|  | 30/09/13                                      | 30/09/12         | 31/03/2013                    | 30/09/13                                      | 30/09/12         | 31/03/2013                    |
| <b>A EQUITY AND LIABILITIES</b>                    |   |                  |                               |   |                  |                               |
| <b>1 Shareholders Fund</b>                         |   |                  |                               |   |                  |                               |
| (a) Share Capital                                  | 2,494.60                                      | 2,494.60         | 2,494.60                      | 2,494.60                                      | 2,494.60         | 2,494.60                      |
| (b) Reserves and Surplus                           | 14,566.59                                     | 14,413.42        | 14,165.01                     | 20,765.53                                     | 19,893.80        | 19,878.61                     |
| (c) Money Received against Share Warrants          | -   | -                | -                             | -   | -                | -                             |
| <b>Sub-total - Shareholders Fund</b>               | <b>17,061.19</b>                              | <b>16,908.02</b> | <b>16,659.61</b>              | <b>23,260.13</b>                              | <b>22,388.40</b> | <b>22,373.21</b>              |
| <b>2 Share Application Money Pending Allotment</b> | -   | -                | -                             | -   | -                | -                             |
| <b>3 Minority Interest *</b>                       | -   | -                | -                             | 1,356.22                                      | 1,449.85         | 1,377.03                      |
| <b>4 Non-current Liabilities</b>                   |   |                  |                               |   |                  |                               |
| (a) Long-term Borrowing                            | -   | -                | -                             | -   | -                | -                             |
| (b) Deferred Tax Liabilities (Net)                 | 90.34   | -                | 95.17                         | 94.11   | -                | 109.81                        |
| (c) Other Long-term Liabilities                    | -   | -                | -                             | -   | -                | -                             |
| (d) Long-term Provisions                           | -   | -                | -                             | -   | -                | -                             |
| <b>Sub-total - Non-current Liabilities</b>         | <b>90.34</b>                                  | <b>-</b>         | <b>95.17</b>                  | <b>94.11</b>                                  | <b>-</b>         | <b>1,486.84</b>               |
| <b>5 Current Liabilities</b>                       |   |                  |                               |   |                  |                               |
| (a) Short-term Borrowings                          | 4,527.05                                      | 2,023.64         | 5,294.87                      | 8,795.83                                      | 6,264.64         | 9,963.03                      |
| (b) Trade Payables                                 | 3,765.81                                      | 2,506.18         | 2,378.56                      | 9,741.25                                      | 6,913.20         | 6,384.73                      |
| (c) Other Current Liabilities                      | 210.57  | 64.01            | 267.87                        | 697.42  | 186.77           | 508.98                        |
| (d) Short-term Provisions                          | 36.93   | 126.78           | 265.48                        | 165.87  | 480.43           | 296.82                        |
| <b>Sub-total - Current Liabilities</b>             | <b>8,540.37</b>                               | <b>4,720.61</b>  | <b>8,206.78</b>               | <b>19,400.37</b>                              | <b>13,845.04</b> | <b>17,153.56</b>              |
| <b>TOTAL - EQUITIES AND LIABILITIES</b>            | <b>25,691.90</b>                              | <b>21,628.63</b> | <b>24,961.56</b>              | <b>44,110.83</b>                              | <b>37,683.30</b> | <b>41,013.61</b>              |

| Particulars | STANDALONE                                    |           |                               | CONSOLIDATED                                  |           |                               |
|-------------|---|-----------|-------------------------------|---|-----------|-------------------------------|
|             | Unaudited figures for the six months ended on |           | Audited for the year ended on | Unaudited figures for the six months ended on |           | Audited for the year ended on |
|             | 9/30/2013                                     | 9/30/2012 | 31/03/2013                    | 9/30/2013                                     | 9/30/2012 | 31/03/2013                    |

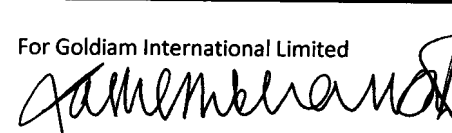
|                                       |                  |                  |                  |                  |                  |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>B ASSETS</b>                       |                  |                  |                  |                  |                  |                  |
| <b>1 Non-current Assets</b>           |                  |                  |                  |                  |                  |                  |
| (a) Fixed Assets                      |                  |                  |                  |                  |                  |                  |
| (i) Tangible Assets                   | 1,874.49         | 1,970.44         | 1,954.99         | 2,537.28         | 2,677.66         | 2,646.24         |
| (ii) Intangible Assets                | -                | -                | -                | 1.90             | -                | 1.62             |
| (iii) Capital work-in-progress        | 82.66            | -                | 14.86            | 82.66            | -                | 14.86            |
| (b) Non-current Investments           | 1,829.45         | 2,735.88         | 2,753.10         | 934.95           | 2,041.37         | 1,934.18         |
| (c) Deferred Tax Assets (Net)         | -                | 22.44            | -                | 11.15            | 35.62            | 21.76            |
| (d) Long-term Loans and Advances      | 23.01            | 20.46            | 22.81            | 123.30           | 79.49            | 107.70           |
| (e) Other Non-current Assets          | -                | -                | -                | 2.31             | 1.62             | 2.92             |
| <b>Sub-total - Non-current Assets</b> | <b>3,809.61</b>  | <b>4,749.23</b>  | <b>4,745.77</b>  | <b>3,693.55</b>  | <b>4,835.76</b>  | <b>4,729.27</b>  |
| <b>2 Current Assets</b>               |                  |                  |                  |                  |                  |                  |
| (a) Current Investments               | 8,143.94         | 6,462.79         | 8,032.51         | 10,059.08        | 8,178.65         | 10,024.89        |
| (b) Inventories                       | 3,709.47         | 3,071.36         | 3,364.98         | 14,391.55        | 10,600.81        | 11,004.38        |
| (c) Trade Receivables                 | 8,394.41         | 6,467.99         | 6,976.01         | 13,784.03        | 11,671.63        | 12,471.81        |
| (d) Cash and Cash Equivalents         | 724.39           | 438.10           | 1,270.12         | 991.56           | 1,467.57         | 1,892.06         |
| (e) Short-term Loans and Advances     | 910.09           | 439.16           | 572.18           | 1,191.06         | 928.88           | 891.20           |
| (f) Other Current Assets              | -                | -                | -                | -                | -                | -                |
| <b>Sub-total - Current Assets</b>     | <b>21,882.30</b> | <b>16,879.40</b> | <b>20,215.80</b> | <b>40,417.28</b> | <b>32,847.54</b> | <b>36,284.34</b> |
| <b>TOTAL - ASSETS</b>                 | <b>25,691.90</b> | <b>21,628.63</b> | <b>24,961.56</b> | <b>44,110.83</b> | <b>37,683.30</b> | <b>41,013.61</b> |

- The above Unaudited results for the quarter ended 30<sup>th</sup> September, 2013 have been subjected to "Limited Review" by the Statutory Auditors of the Company and have been reviewed by the Audit Committee and were taken on record by the Board of Directors of the Company at its meeting held on 13<sup>th</sup> November, 2013.
- Consolidated financial statements of the Company, its subsidiaries and Joint ventures have been prepared in accordance with Accounting Standards on Consolidated Financial Statements (AS 21) and Financial Reporting of Interests in Joint venture (AS-27) issued by The Institute of Chartered Accountants of India.
- Tax Expenses includes Current Tax & Deferred Tax for the quarter & period ended on 30<sup>th</sup> September, 2013
- The exceptional items of previous year includes profit on sale of office premises and loss on sale of stake in equity holding in subsidiary, M/s. Goldiam Jewels Limited
- The Stand alone results of the Company are available on the Company's website [www.goldiam.com](http://www.goldiam.com) and also available on Bombay Stock Exchange and National Stock Exchange of India websites [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) respectively.
- The figures of previous periods are regrouped / rearranged wherever considered necessary to correspond with current period presentation.
- The figures in Rs.Lacs are rounded off to two decimals.

Place : Mumbai

Dated : 13<sup>th</sup> November, 2013

For Goldiam International Limited

  
Rashesh Bhansali  
Vice Chairman & Managing Director