



PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS

Office No. A-1004, Paras Business Center, Kasturba Road No.1, Near Borivali Station East, Borivali East, Mumbai – 400 066,
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Independent Auditor's Review Report on the Standalone Unaudited 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 **M/S.GOLDIAM INTERNATIONAL LIMITED** (the company) for the, Quarter and half yearly ended September 30, 2024 (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 has been 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date : 7th November, 2024



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

Pulindra m.p.

PULINDRA PATEL
MEMBERSHIP No. 048991
UDIN: 24048991BKBFUJ8176



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Independent Auditor's Review Report on the Consolidated Unaudited 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 **M/S.GOLDIAM INTERNATIONAL LIMITED** (the "Parent") and its Subsidiaries and Associates (hereinafter referred to as the Group") for the, Quarter and half year ended September 30, 2024 (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 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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to Review of Interim Financial Information Performed by the Independent Auditors of the Entity* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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

Statement includes the results of the following entities:

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



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

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

1. We did not review the financial results and other financial information, in respect of one subsidiary 1) Goldiam USA Inc., whose Ind AS financial results include total assets of Rs. 31,995.60 lakhs and liabilities of Rs.23,037.39 lakhs as at September, 30, 2024, and total revenue of Rs. 27,676.33 lakhs and total profit after tax (including other comprehensive income) of Rs. 455.56 lakhs, for the quarter ended September 30, 2024. These Ind AS financial results and other financial information have been reviewed by other auditors, which financial results, other financial information and limited review reports have been furnished to us by the management. Our opinion, in so far as it relates to the affairs of such subsidiaries is based solely on the report of other auditors. Our opinion is not modified in respect of this matter.

Place: Mumbai
Date : 7th November,2024



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

Pulindra M.P.

**PULINDRA PATEL
MEMBERSHIP No. 048991
UDIN: 24048991BKBFUK7684**

GOLDIAM INTERNATIONAL LIMITED

GEMS & JEWELLERY COMPLEX, SEEPZ, ANDHERI (EAST), MUMBAI 400 096
CIN: L36912MH1986PLC041203. TEL: (022) 28291893. FAX: (022) 28290418. Email: investorrelations@goldiam.com. Website: www.goldiam.com

Unaudited Financial Statement of Standalone & Consolidated for the Quarter and Half Year ended Sep. 30 2024

(Rs. in Lakhs)

Particulars	Standalone						Consolidated						
	Figures for the Quarter ended on		Figures for the Half Year ended on		Figures for the Year ended on		Figures for the Quarter ended on		Figures for the Half Year ended on		Figures for the Year ended on		
	30-09-24	30-06-24	30-09-24	30-06-24	30-09-24	31-03-24	30-09-24	30-06-24	30-09-24	30-06-24	30-09-24	31-03-24	
Income													
1 Revenue From Operations	14,345.42	10,352.17	10,709.04	24,697.59	16,540.95	37,377.81	13,697.88	16,580.29	13,342.00	30,278.17	25,319.08	60,286.98	
2 Other Income	975.52	89.82	411.12	1,075.34	510.58	2,145.67	410.79	394.69	588.05	805.48	727.37	1,587.70	
3 Total Income	15,320.94	10,451.99	11,120.16	25,772.93	17,051.53	39,523.48	14,108.67	16,974.98	13,928.05	31,083.65	26,046.45	61,874.68	
Expenses													
4 a) Cost Of Materials Consumed	10,865.46	6,886.66	7,984.33	17,752.12	12,319.47	27,685.16	8,399.65	9,253.24	8,599.26	17,652.89	13,210.14	32,871.17	
b) Purchase Of Stock-In-Trade	1,886.98	948.59	548.07	2,835.57	607.93	1,853.42	3,886.44	2,010.55	1,214.71	5,696.99	1,750.07	4,899.68	
c) Change In Inventories Of Finished Goods, Work-In-Progress And Stock-In-Trade	(1,764.99)	(314.54)	52.78	(2,079.53)	(174.78)	(625.55)	(4,210.37)	(101.44)	(1,007.48)	(4,311.81)	1,986.25	3,087.39	
d) Employee Benefits Expense	510.50	343.31	268.32	853.81	480.42	1,192.48	917.15	677.95	622.56	1,595.10	1,169.45	2,566.12	
e) Finance Costs	10.43	0.13	0.88	10.56	1.04	2.38	10.44	0.25	0.93	10.69	1.29	2.77	
f) Depreciation And Amortization Expense	62.34	59.97	58.48	122.31	104.79	243.56	150.55	146.83	145.31	297.38	275.72	609.97	
g) Other Expenses	697.77	754.98	454.27	1,452.75	796.53	1,942.68	1,852.50	1,715.55	1,174.60	3,568.05	2,225.13	5,428.10	
5 Total Expenses	12,268.49	8,679.10	9,367.13	20,947.59	14,135.40	31,994.13	10,806.36	13,702.93	10,749.89	24,509.29	20,618.05	49,465.20	
6 Profit / (Loss) before Exceptional And Tax (3 ± 4)	3,052.45	1,772.89	1,753.03	4,825.34	2,916.13	7,529.35	3,302.31	3,272.05	3,176.16	6,574.36	5,428.40	12,209.48	
7 Profit / (Loss) before Tax (5 ± 6)	3,052.45	1,772.89	1,753.03	4,825.34	2,916.13	7,529.35	3,302.31	3,272.05	3,176.16	6,574.36	5,428.40	12,209.48	
8 Tax Expense													
a) Current Tax	622.63	491.25	412.35	1,113.88	685.00	1,651.30	1,004.10	988.93	862.76	1,993.03	1,445.52	3,145.54	
b) Deferred Tax	67.93	79.72	(18.42)	147.65	(37.20)	(52.83)	85.73	78.84	(28.71)	164.57	(92.28)	(26.80)	
9 Profit / (Loss) for the Period from continuing operation (7 ± 8)	2,361.89	1,201.92	1,359.10	3,563.81	2,258.33	5,330.88	2,212.48	2,204.28	2,345.11	4,416.76	4,075.16	9,090.74	
10 Profit/(Loss) from discontinuing operation	-	-	-	-	-	-	-	-	-	-	-	-	
11 Tax expenses of Discontinuing operation	-	-	-	-	-	-	-	-	-	-	-	-	
12 Profit/(Loss) from discontinuing operation (after tax) (10 ± 11)	-	-	-	-	-	-	-	-	-	-	-	-	
13 Profit / (Loss) for the Period (9 ± 12)	2,361.89	1,201.92	1,359.10	3,563.81	2,258.33	5,330.88	2,212.48	2,204.28	2,345.11	4,416.76	4,075.16	9,090.74	
14 Other Comprehensive Income (OCI)													
a) Items That Will Not Be Reclassified To Profit Or Loss	135.29	129.38	16.11	264.67	200.03	450.80	359.78	115.85	99.55	475.63	421.08	593.09	
b) Items That Will Be Reclassified To Profit Or Loss	(0.91)	2.00	0.54	1.09	1.33	3.10	(3.60)	5.03	1.18	1.43	1.58	6.32	
15 Total Comprehensive Income for the period (13±14)	2,496.27	1,333.30	1,375.75	3,829.57	2,459.69	6,384.78	2,568.66	2,325.16	2,445.84	4,893.82	4,497.82	9,690.15	



Particulars	Standalone						Consolidated					
	Figures for the Quarter ended on		Figures for the Half Year ended on		Figures for the Year ended on		Figures for the Quarter ended on		Figures for the Half Year ended on		Figures for the Year ended on	
	30-09-24 Unaudited	30-06-24 Unaudited	30-09-23 Unaudited	30-09-24 Unaudited	30-09-23 Unaudited	31-03-24 Audited	30-09-24 Unaudited	30-06-24 Unaudited	30-09-23 Unaudited	30-09-24 Unaudited	30-09-23 Unaudited	31-03-24 Audited
16 Share of Profit / (Loss) of Associates	-	-	-	-	-	-	-	-	-	-	-	-
17 Disposal in the stake of Subsidiary.	-	-	-	-	-	-	-	-	-	-	-	-
18 Non-controlling Interest	-	-	-	-	-	-	1.28	-	(6.65)	1.28	(9.24)	(9.81)
19 Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (15 ± 16 ± 17 ± 18)	2,496.27	1,333.30	1,375.75	3,829.57	2,459.69	6,384.78	2,569.94	2,325.16	2,439.19	4,895.10	4,488.58	9,680.64
20 Paid-up Equity Share Capital (Face Value of Rs. 2 per share)	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90	2,135.90
21 Other Equity	-	-	-	-	-	26,118.96	-	-	-	-	-	60,910.18
22.i Earnings per Share (Before Extraordinary items) (of Rs. 2 each) (Not Annualised):												
(a) Basic	2.21	1.13	1.27	3.34	2.11	5.55	2.07	2.06	2.20	4.14	3.82	8.51
(b) Diluted	2.21	1.13	1.25	3.34	2.08	5.51	2.07	2.06	2.16	4.14	3.76	8.45
22.ii Earnings per Share (After Extraordinary items) (of Rs. 2 each) (Not Annualised):												
(a) Basic	2.21	1.13	1.27	3.34	2.11	5.55	2.07	2.06	2.20	4.14	3.82	8.51
(b) Diluted	2.21	1.13	1.25	3.34	2.08	5.51	2.07	2.06	2.16	4.14	3.76	8.45

1 The above Unaudited results for the Quarter and Half year ended Sep 30, 2024 have been reviewed and recommended by the Audit Committee and the same were approved by the Board at its meeting held on Nov, 07, 2024

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

3 The Standalone and Consolidated results of the Company are available on the Company's website www.goldiam.com and also available on BSE Ltd. and National Stock Exchange of India websites www.bseindia.com and www.nseindia.com respectively.

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

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

For Goldiam International Limited



Rashesh Bhanjali
Executive Chairman

Place : Mumbai
Dated : Nov., 07, 2024

GOLDIAM INTERNATIONAL LIMITED

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

(Rs. in Lakhs)

Particulars	Standalone						Consolidated					
	Figures for the Quarter ended on		Figures for the Half Year ended on		Figures for the Year ended on		Figures for the Quarter ended on		Figures for the Nine month ended on		Figures for the Year ended on	
	30-09-24 Unaudited	30-06-24 Unaudited	30-09-23 Unaudited	30-09-24 Unaudited	30-09-23 Unaudited	31-03-24 Audited	30-09-24 Unaudited	30-06-24 Unaudited	30-09-23 Unaudited	30-09-24 Unaudited	30-09-23 Unaudited	31-03-24 Audited
1 Segment Revenue :												
a) Jewellery	14,568.48	10,448.68	11,037.39	25,017.16	16,957.28	38,120.52	14,275.33	16,740.68	13,811.81	31,016.01	25,916.29	61,434.95
b) Investments	753.59	0.98	82.77	754.57	94.25	1,376.56	(449.75)	152.04	116.24	(297.71)	130.16	219.55
Total Income	15,322.07	10,449.66	11,120.16	25,771.73	17,051.53	39,497.08	13,825.58	16,892.72	13,928.05	30,718.30	26,046.45	61,654.50
Less : Inter Segment Revenue												
Total Income	15,322.07	10,449.66	11,120.16	25,771.73	17,051.53	39,497.08	13,825.58	16,892.72	13,928.05	30,718.30	26,046.45	61,654.50
2 Segment Results :												
Profit/(Loss) before tax and interest												
a) Jewellery	2,322.33	1,793.72	1,682.49	4,116.05	2,860.02	6,258.33	3,818.82	3,177.22	3,114.16	6,996.04	5,417.86	12,398.19
b) Investments	752.47	(0.81)	81.15	751.66	91.12	1,360.34	(452.81)	147.82	114.33	(304.99)	126.17	191.15
Total Segment Profit Before Interest & Tax	3,074.80	1,792.91	1,763.64	4,867.71	2,951.14	7,618.67	3,366.01	3,325.04	3,228.49	6,691.05	5,544.03	12,589.34
Less : i) Interest	10.43	0.13	0.88	10.56	1.04	2.38	10.44	0.25	0.93	10.69	1.29	2.77
ii) Other un-allocable expenditure (Net)(Income)	11.92	19.89	9.73	31.81	33.97	86.94	53.26	52.74	49.40	106.00	114.34	377.10
Profit Before Tax	3,052.45	1,772.89	1,753.03	4,825.34	2,916.13	7,529.35	3,302.31	3,272.05	3,178.16	6,574.36	5,428.40	12,209.47
Less : i) Current Tax	622.63	491.25	412.35	1,113.88	695.00	1,651.30	1,004.10	988.93	862.76	1,993.03	1,445.52	3,145.54
ii) Deferred Tax	67.93	79.72	(18.42)	147.65	(37.20)	(52.83)	85.73	78.84	(29.71)	164.57	(92.28)	(26.90)
Profit After Tax	2,361.89	1,201.92	1,359.10	3,563.81	2,258.33	5,330.88	2,212.48	2,204.28	2,345.11	4,416.76	4,075.16	9,090.73
3 Segment Assets :												
a) Jewellery	31,116.80	23,771.99	25,433.79	31,116.80	25,433.79	24,691.76	52,179.23	42,256.89	42,081.47	52,179.23	42,081.47	41,851.82
b) Investments	6,074.66	7,378.16	7,146.99	6,074.66	7,146.99	7,274.47	10,370.91	12,163.24	18,524.67	10,370.91	18,524.67	16,971.84
c) Unallocated	3,688.96	5,423.96	3,105.05	3,688.96	3,105.05	3,510.52	17,320.05	21,238.47	9,278.93	17,320.05	9,278.93	14,479.87
Total Segment Assets	40,880.42	36,574.71	35,685.83	40,880.42	35,685.83	35,476.75	79,870.19	75,656.60	69,885.07	79,870.19	69,885.07	73,303.33
4 Segment Liability :												
a) Jewellery	9,265.98	6,562.69	9,683.38	9,265.98	9,683.38	7,091.07	11,145.92	8,057.74	8,920.64	11,145.92	8,920.64	8,755.40
b) Investments	29.98	29.98	30.00	29.98	30.00	29.88	44.36	620.48	44.38	44.36	44.38	44.36
c) Unallocated	564.97	393.87	360.08	564.97	360.08	100.85	1,268.31	1,114.26	1,183.29	1,268.31	1,183.29	956.21
Total Segment Liability	9,860.93	6,986.54	10,073.46	9,860.93	10,073.46	7,221.80	12,458.59	9,792.48	10,148.31	12,458.59	10,148.31	9,755.97

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
Ramesh Bhansali
 Ramesh Bhansali
 Executive Chairman

Place : Mumbai
 Dated : Nov., 07, 2024

Statement of Standalone & Consolidated Assets and Liabilities

(Amounts are in lakhs unless stated otherwise)

Particulars	Standalone		Consolidate	
	Unaudited	Audited	Unaudited	Audited
	As at Sep., 30, 2024	As at March, 31, 2024	As at Sep., 30, 2024	As at March, 31, 2024
ASSETS				
Non-current assets				
Property, plant and equipment	2,317.51	2,366.58	3,873.23	3,965.61
Capital work-in-progress	-	-	-	-
Right to Use Lease Hold Property	70.77	72.34	467.27	481.48
Investment properties	-	-	-	-
Other intangible assets	45.82	6.48	88.34	58.27
Investments in Subsidiaries and Joint venture	2,721.34	2,722.54	-	-
Financial assets				
i. Investments	295.81	342.98	553.78	607.94
ii. Loans	112.39	112.39	442.38	525.37
iii. Other Financial Assets	83.49	26.46	115.14	58.15
Deferred tax assets	-	24.62	15.40	129.75
Total non-current assets	5,647.13	5,674.39	5,555.54	5,826.57
Current assets				
Inventories	10,566.96	4,823.95	35,139.50	22,260.29
Financial assets				
i. Investments	5,770.57	6,923.86	9,808.85	16,240.70
ii. Trade receivables	15,071.74	14,508.09	11,785.08	14,267.50
iii. Cash and cash equivalents	3,623.59	3,417.54	17,254.68	14,411.31
iv. Bank balances other than (iii) above	65.37	68.36	65.37	68.36
v. Loans	91.62	29.32	106.76	212.95
Other current assets	43.45	31.27	169.83	145.42
Total current assets	35,233.30	29,802.39	74,330.07	67,606.53
Total assets	40,880.43	35,476.78	79,885.61	73,433.10
EQUITY AND LIABILITIES				
Equity				
Equity share capital	2,135.90	2,135.90	2,135.90	2,135.90
Other equity	28,880.58	26,118.96	64,775.82	60,910.18
Equity attributable to owners of Goldiam International Limited	31,016.48	28,254.86	66,911.72	63,046.08
Non-controlling interests	-	-	499.91	501.30
Total equity	31,016.48	28,254.86	67,411.63	63,547.38
LIABILITIES				
Non-current liabilities				
Deferred tax liabilities	123.03	-	358.30	308.14
Lease Liability	51.58	53.51	326.23	343.54
Total non-current liabilities	174.61	53.51	684.53	651.68
Current liabilities				
a) Financial liabilities				
i. Borrowings	-	-	-	-
ii. Trade payables				
Total outstanding dues of micro enterprises and small enterprises	819.39	333.81	951.93	324.67
Total outstanding dues of creditors other than micro enterprises and small enterprises	7,723.11	5,268.56	8,249.46	6,369.30
iii. Lease liabilities	0.48	1.13	127.37	125.52
iv. Other financial liabilities	704.40	1,464.04	1,436.46	1,555.04
b) Provisions	51.90	37.66	98.83	81.69
c) Current Tax Liabilities	390.06	63.21	925.40	777.82
Total current liabilities	9,689.34	7,168.41	11,789.45	9,234.04
Total liabilities	9,863.95	7,221.92	12,473.98	9,885.72
Total equity and liabilities	40,880.43	35,476.78	79,885.61	73,433.10

For Goldiam International Limited

Place : Mumbai
Dated : Nov., 07, 2024Rashesh Bhansali
Executive Chairman

Goldiam International Limited

Statement of Standalone & Consolidated Cash Flow Statement

(Amounts are in lakhs unless stated otherwise)

Particulars	Standalone		Consolidated	
	As at Sep., 30, 2024	As at Sep., 30, 2023	As at Sep., 30, 2024	As at Sep., 30, 2023
A Cash flow from operating activities :				
Profit before tax	4,825.34	2,916.13	6,575.64	5,419.16
Adjustments for:				
Depreciation and amortization for the year	122.31	104.79	297.38	275.72
Adjustable towards Ind AS Impact	1.57	1.42	(176.88)	12.97
(Profit)/Loss on sale of Investment (Net)	(1.19)	(67.94)	(46.68)	9.69
Net unrealised foreign exchange (gain)/ loss	(143.41)	(193.08)	(298.34)	(381.01)
Net (profit)/loss on disposal of property, plant and equipment	2.06	(9.61)	2.06	(15.15)
(Profit)/Loss on sale of liquidate Investment forming part of OCI	11.73	35.73	268.91	35.73
Amortisation Write of Property, Plant & Equipment	-	-	-	-
Net (profit)/loss on LLP	1.20	(80.80)	-	-
Actuarial (gain)/loss forming part of OCI	1.09	1.33	1.43	1.58
Dividend received	(750.00)	(0.31)	-	(0.31)
Interest Income	(4.58)	(18.69)	(67.64)	(54.60)
Finance cost	10.56	1.04	10.69	1.29
Share of Minority Interest	-	-	(1.39)	9.24
Adjustment for Change of Holding & Translation Reserves	-	-	38.48	92.54
	(748.66)	(226.12)	28.02	(12.31)
Operating profit before working capital changes	4,076.68	2,690.01	6,603.66	5,406.85
Adjustments for:				
Decrease/(increase) in inventories	(5,743.01)	(1,955.76)	(12,879.21)	184.61
Decrease/(increase) in non-current financial assets	(57.17)	(0.75)	(56.99)	0.09
Decrease/(increase) in current financial assets	(62.30)	(8.59)	106.19	1.22
Decrease/(increase) in other current assets	(12.18)	(0.88)	(24.43)	46.75
Decrease/(increase) in trade receivables	(391.74)	(330.31)	2,818.71	2,909.32
(Decrease)/increase in trade payables	2,911.62	1,364.33	2,469.48	(1,935.28)
(Decrease)/increase in current financial liabilities	(760.29)	546.82	(99.60)	9.16
(Decrease)/increase in Non current financial liabilities	(1.93)	(0.70)	(17.35)	362.86
(Decrease)/increase in other current liabilities	14.24	6.84	-	14.39
	(4,102.76)	(379.00)	(7,683.20)	1,593.12
Cash generated from operating activities	(26.08)	2,311.01	(1,079.54)	6,999.97
Income Tax Paid (net)	(787.03)	(411.41)	(1,762.45)	(1,099.70)
Net cash generated from operating activities	(813.11)	1,899.60	(2,841.99)	5,900.27
B Cash flow from investing activities:				
Purchase of property, plant and equipment	(116.57)	(367.83)	(239.17)	(507.48)
Proceeds from disposal of property, plant and equipment	2.06	234.65	2.06	246.05
Purchase of Investments	-	(2,599.87)	(699.98)	(5,792.41)
Proceeds from redemption of investments	1,454.61	2,727.90	7,630.46	2,764.72
Interest received	4.58	18.69	67.64	54.60
Dividend received	750.00	0.31	-	0.31
Buy Back Amount received from Subsidiary	-	-	-	-
Net cash used in investing activities	2,094.68	13.85	6,761.01	(3,234.21)
C Cash flow from financing activities:				
(Repayment)/proceeds of short term borrowings, net	-	80.00	-	80.00
Buy-Back of Equity Shares	-	(3,269.24)	-	(3,269.24)
Interest paid	(10.56)	(1.04)	(10.69)	(1.29)
Dividends paid	(1,067.95)	-	(1,067.95)	-
Tax on Buy on Equity Shares	-	(751.45)	-	(751.45)
Buy Back Expenses Equity Shares	-	(44.41)	-	(44.41)
Net cash generated from financing activities	(1,078.51)	(3,986.14)	(1,078.64)	(3,986.39)
Net increase in cash and cash equivalents (A+B+C)	203.06	(2,072.69)	2,840.38	(1,320.33)
Cash and cash equivalents at the beginning of the year	3,485.90	5,168.74	14,479.67	10,599.26
Cash and cash equivalents at the end of the year	3,688.96	3,096.05	17,320.05	9,278.93
Cash on hand	37.84	38.75	61.96	59.59
Bank balances	3,312.94	2,742.39	8,767.95	8,904.43
Investments in liquid mutual funds	338.18	314.91	8,490.14	314.91

For Goldiam International Limited



Rashesh Bhansali
Executive Chairman

Place : Mumbai
Dated : Nov., 07, 2024

