



PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS

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Limited Review Report on unaudited consolidated financial results of Goldiam International Limited for the quarter ended 31 December 2024 and year-to-date results for the period from 1 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

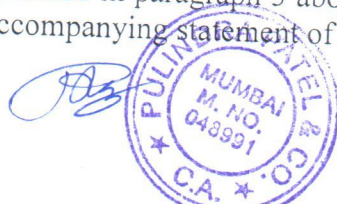
Review Report to
The Board of Directors,
Goldiam International Limited
Gems & Jewellery Complex,
SEEPZ, Andheri (East),
Mumbai – 400 096

We have reviewed the accompanying statement of unaudited Consolidated financial results of **M/S.GOLDIAM INTERNATIONAL LIMITED** (the “Parent”) and its Subsidiaries and Associates (hereinafter referred to as the Group”) for the, Quarter ended December 31, 2024 and year to date results for the period from 1st April,2024 to 31st December, 2024 (the Statement”) attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 SEBI (Listing obligations and Disclosure Requirements) Regulations 2015 as amended. (“the Listing Regulations”) which is signed by us for the purpose of identification only.

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 Listing Regulations. 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 of interim financial information consist of making inquiries, primarily of persons responsible for accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing 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.

Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial



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results prepared in accordance with the recognition and measurement principles laid down in the Indian accounting standards 34 prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies 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.

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

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 subsidiary Goldiam USA Inc., whose Ind AS financial results include total assets of Rs. 41983.96 lakhs and liabilities of Rs. 30635.84 lakhs as at December 31, 2024, and total revenue (Gross) of Rs. 53382.91 lakhs and total profit after tax (including other comprehensive income) of Rs. 1266.46 lakhs, for the period ended on December 31, 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.

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

Pulindra M.P.



PULINDRA PATEL- PROPRIETOR
MEMBERSHIP NO. 048991

UDIN: 25048991B M J A X M 2930

Place: Mumbai
Date : 7th February, 2025

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 Consolidated for the Quarter and Nine month ended on Dec, 31 2024

(Rs. In Lakhs)

	Particulars	Consolidated					
		Figures for the Quarter ended on			Figures for the Nine month ended on		Figures for the Year ended on
		31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
Income							
1	Revenue From Operations						
2	Other Income	27,962.60	13,697.88	20,182.04	58,240.77	45,501.12	60,286.98
3	Total Income	833.43	410.79	313.08	1,638.91	1,040.45	1,387.70
		28,796.03	14,108.67	20,495.12	59,879.68	46,541.57	61,674.68
Expenses							
4	a) Cost Of Materials Consumed	16,334.63	8,399.65	10,118.57	33,987.52	23,328.71	32,871.17
	b) Purchase Of Stock-In-Trade	5,153.31	3,686.44	1,209.88	10,850.30	2,959.95	4,899.68
	c) Change In Inventories Of Finished Goods, Work-In-Progress And Stock-In-Trade	(2,326.89)	(4,210.37)	2,865.39	(6,638.70)	4,851.64	3,087.39
	d) Employee Benefits Expense	934.96	917.15	798.14	2,530.06	1,967.59	2,566.12
	e) Finance Costs	5.17	10.44	2.62	15.86	3.91	2.77
	f) Depreciation And Amortization Expense	160.24	150.55	166.27	457.62	441.99	609.97
	g) Other Expenses	1,615.97	1,852.50	1,127.56	5,184.02	3,352.69	5,428.10
	Total Expenses	21,877.39	10,806.36	16,288.43	46,386.68	36,906.48	49,465.20
5	Profit / (Loss) before Exceptional And Tax (3 ± 4)	6,918.64	3,302.31	4,206.69	13,493.00	9,635.09	12,209.48
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before Tax (5 ± 6)	6,918.64	3,302.31	4,206.69	13,493.00	9,635.09	12,209.48
8	Tax Expense						
	a) Current Tax	1,835.74	1,004.10	1,001.46	3,828.77	2,446.98	3,145.54
	b) Deferred Tax	106.93	85.73	(34.00)	271.50	(126.28)	(26.80)
9	Profit / (Loss) for the Period from continuing operation (7 ± 8)	4,975.97	2,212.48	3,239.23	9,392.73	7,314.39	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)	4,975.97	2,212.48	3,239.23	9,392.73	7,314.39	9,090.74
14	Other Comprehensive Income (OCI)						
	a) Items That Will Not Be Reclassified To Profit Or Loss	309.31	359.78	337.64	784.94	758.72	593.09
	b) Items The Will Be Reclassifies To Profit Or Loss	4.55	(3.60)	2.07	5.98	3.65	6.32
15	Total Comprehensive Income for the period (13±14)	5,289.83	2,568.66	3,578.94	10,183.65	8,076.76	9,690.15



Particulars	Consolidated					
	Figures for the Quarter ended on			Figures for the Nine month ended on		Figures for the Year ended on
	31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
16 Share of Profit / (Loss) of Associates	-	-	-	-	-	-
17 Disposal in the stake of Subsidiary.	-	-	-	-	-	-
18 Non-Controlling Interest	(3.16)	1.28	7.12	(1.88)	(2.12)	(9.51)
19 Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (15 ± 16 ± 17 ± 18)	5,286.67	2,569.94	3,586.06	10,181.77	8,074.64	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
21 Other Equity	-	-	-	-	-	60,910.18
22.i Earnings per Share (Before Extraordinary items) (of Rs. 2 each) (Not Annualised):						
(a) Basic	4.66	2.07	3.03	8.80	6.85	8.51
(b) Diluted	4.66	2.07	3.03	8.80	6.85	8.45
22.ii Earnings per Share (After Extraordinary items) (of Rs. 2 each) (Not Annualised):						
(a) Basic	4.66	2.07	3.03	8.80	6.85	8.51
(b) Diluted	4.66	2.07	3.03	8.80	6.85	8.45

- The above Unaudited Consolidated results for the Quarter and Nine Month ended on Dec 31, 2024 have been reviewed and recommended by the Audit Committee and the same were approved by the Board at its meeting held on Feb., 07, 2025
- 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.
- The 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.
- The Board of Directors has declared 2nd interim dividend @ Rs.1 (50%) per equity share of Rs. 2/- each, amounting to Rs. 1067.95 Lakhs
- Figures for the previous quarter/ period have been regrouped/reclassified, wherever considered necessary.
- The figures in Rs. Lakhs are rounded off to two decimals.



For Goldiam International Limited

Rashesh Bhansali
Executive Chairman

Place : Mumbai
Dated : Feb., 07, 2025

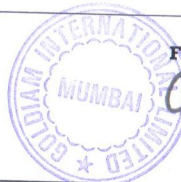
GOLDIAM INTERNATIONAL LIMITED

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 Nine month ended on		Figures for the Year ended on
	31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
1 Segment Revenue :						
a) Jewellery						
b) Investments	28,787.13	14,275.33	20,464.57	59,803.14	46,380.86	61,434.95
Total Income	288.17	(449.75)	30.55	(9.54)	160.71	219.55
Less : Inter Segment Revenue	29,075.30	13,825.58	20,495.12	59,793.60	46,541.57	61,654.50
Total Income	29,075.30	13,825.58	20,495.12	59,793.60	46,541.57	61,654.50
2 Segment Results :						
Profit/(Loss) before tax and interest						
a) Jewellery						
b) Investments	6,744.57	3,818.82	4,239.36	13,740.61	9,657.22	12,398.19
Total Segment Profit Before Interest & Tax	279.93	(452.81)	27.00	(25.06)	153.17	191.15
Less : i) Interest	7,024.50	3,366.01	4,266.36	13,715.55	9,810.39	12,589.34
ii) Other un-allocable expenditure (Net)(Income)	5.17	10.44	2.62	15.86	3.91	2.77
Profit Before Tax	100.69	53.26	57.05	206.69	171.39	377.10
Less : i) Current Tax	6,918.64	3,302.31	4,206.69	13,493.00	9,635.09	12,209.47
ii) Defereed Tax	1,835.74	1,004.10	1,001.46	3,828.77	2,446.98	3,145.54
Profit After Tax	106.93	85.73	(34.00)	271.50	(126.28)	(26.80)
	4,975.97	2,212.48	3,239.23	9,392.73	7,314.39	9,090.73
3 Segment Assets :						
a) Jewellery						
b) Investments	58,557.81	52,179.23	40,631.44	58,557.81	40,631.44	41,851.82
c) Unallocated	10,501.26	10,370.91	18,868.50	10,501.26	18,868.50	16,971.84
Total Segment Assets	17,093.85	17,320.05	13,067.98	17,093.85	13,067.98	14,479.67
	86,152.92	79,870.19	72,567.92	86,152.92	72,567.92	73,303.33
4 Segment Liability :						
a) Jewellery						
b) Investments	10,459.48	11,145.92	9,227.44	10,459.48	9,227.44	8,755.40
c) Unallocated	365.66	44.36	40.63	365.66	40.63	44.36
Total Segment Liability	2,393.57	1,268.31	1,325.74	2,393.57	1,325.74	956.21
	13,218.71	12,458.59	10,593.81	13,218.71	10,593.81	9,755.97

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



For Goldiam International Limited

Rashesh Bhansali
Rashesh Bhansali
Executive Chairman

Place : Mumbai
Dated : Feb., 07, 2025



PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS

Office No. A-1004, Paras Business Center, Kasturba Road No.1, Near Borivali Station East,
Borivali East, Mumbai – 400 066,

Office (Tel) +022-28069664,022-22056233,022-68844594, +91-9322268243, Office (M) +91-9619908533
Email : caoffice@pulindrapatel.com, pulindra_patel@hotmail.com

Limited Review Report on unaudited standalone financial results of Goldiam International Limited for the quarter ended 31 December 2024 and year-to-date results for the period from 1 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

We have reviewed the quarterly unaudited standalone financial results of **M/S.GOLDIAM INTERNATIONAL LIMITED** (the company) for the, Quarter ended December 31, 2024 and year to date results for the period from 1st April,2024 to 31st December, 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. (“the Listing Regulations”) which is signed by us for the purpose of identification only.

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 Listing Regulations. 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 of interim financial information consist of making inquiries, primarily of persons responsible for accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing 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.



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Based on our review conducted as stated in paragraph 3 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 the Indian accounting standards 34 prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies 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.

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

Pulindra m.c



PULINDRA PATEL- PROPRIETOR
MEMBERSHIP NO. 048991
UDIN : 25048991BMFAXL6323

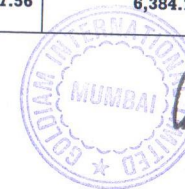
Place : Mumbai
Date: 7th February, 2025

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 Standalone for the Quarter and Nine month ended on Dec, 31 2024

(Rs. In Lakhs)


	Particulars	Standalone					
		Figures for the Quarter ended on			Figures for the Nine month ended on		Figures for the Year ended on
		31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
1	Income						
2	Revenue From Operations	20,415.10	14,345.42	10,400.23	45,112.69	26,941.18	37,377.81
3	Other Income	432.30	975.52	1,408.47	1,507.64	1,919.05	2,145.67
	Total Income	20,847.40	15,320.94	11,808.70	46,620.33	28,860.23	39,523.48
4	Expenses						
	a) Cost Of Materials Consumed	11,926.68	10,865.46	7,435.14	29,678.80	19,754.61	27,685.16
	b) Purchase Of Stock-In-Trade	3,390.27	1,886.98	249.73	6,225.84	857.66	1,553.42
	c) Change In Inventories Of Finished Goods, Work-In-Progress And Stock-In-Trade	1,406.59	(1,764.99)	(336.41)	(672.94)	(511.19)	(625.55)
	d) Employee Benefits Expense	463.61	510.50	471.39	1,317.42	951.81	1,192.48
	e) Finance Costs	5.16	10.43	1.40	15.72	2.44	2.38
	f) Depreciation And Amortization Expense	71.36	62.34	69.64	193.67	174.43	243.56
	g) Other Expenses	1,031.64	697.77	497.84	2,484.39	1,294.37	1,942.68
	Total Expenses	18,295.31	12,268.49	8,388.73	39,242.90	22,524.13	31,994.13
5	Profit / (Loss) before Exceptional And Tax (3 ± 4)	2,552.09	3,052.45	3,419.97	7,377.43	6,336.10	7,529.35
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before Tax (5 ± 6)	2,552.09	3,052.45	3,419.97	7,377.43	6,336.10	7,529.35
8	Tax Expense						
	a) Current Tax	640.21	622.63	621.90	1,754.09	1,316.90	1,651.30
	b) Deferred Tax	82.23	67.93	3.40	229.88	(33.80)	(52.83)
9	Profit / (Loss) for the Period from continuing operation (7 ± 8)	1,829.65	2,361.89	2,794.67	5,393.46	5,053.00	5,930.88
10	Profit/(Loss) from discontinuing operation	-	-	-	-	-	-
11	Tax expenses of Discontinuing operation	-	-	-	-	-	-
12	Profit/(Loss) from discontinuing operation (after tax) (10 ± 11)	-	-	-	-	-	-
13	Profit / (Loss) for the Period (9 ± 12)	1,829.65	2,361.89	2,794.67	5,393.46	5,053.00	5,930.88
14	Other Comprehensive Income (OCI)						
	a) Items That Will Not Be Reclassified To Profit Or Loss	109.37	135.29	112.17	374.04	312.20	450.80
	b) Items The Will Be Reclassifies To Profit Or Loss	2.29	(0.91)	1.03	3.38	2.36	3.10
15	Total Comprehensive Income for the period (13±14)	1,941.31	2,496.27	2,907.87	5,770.88	5,367.56	6,384.78



	Particulars	Standalone					
		Figures for the Quarter ended on			Figures for the Nine month ended on		Figures for the Year ended on
		31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
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)	1,941.31	2,496.27	2,907.87	5,770.88	5,367.56	6,384.78
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
21	Other Equity	-	-	-	-	-	26,118.96
22.i	Earnings per Share (Before Extraordinary items) (of Rs. 2 each) (Not Annualised):						
	(a) Basic	1.71	2.21	2.62	5.05	4.73	5.55
	(b) Diluted	1.71	2.21	2.62	5.05	4.73	5.51
22.ii	Earnings per Share (After Extraordinary items) (of Rs. 2 each) (Not Annualised):						
	(a) Basic	1.71	2.21	2.62	5.05	4.73	5.55
	(b) Diluted	1.71	2.21	2.62	5.05	4.73	5.51
1	The above Unaudited Standalone results for the Quarter and Nine Month ended on Dec 31, 2024 have been reviewed and recommended by the Audit Committee and the same were approved by the Board at its meeting held on Feb., 07, 2025						
2	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.						
3	The Standalone 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	The Board of Directors has declared 2nd interim dividend @ Rs.1 (50%) per equity share of Rs. 2/- each, amounting to Rs. 1067.95 Lakhs						
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.						

Place : Mumbai
Dated : Feb., 07, 2025

For Goldiam International Limited


Rashesh M. Bhansali
Executive Chairman

GOLDIAM INTERNATIONAL LIMITED

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

(Rs. In Lakhs)

Particulars	Standalone					
	Figures for the Quarter ended on			Figures for the Nine month ended on		Figures for the Year ended on
	31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
1 Segment Revenue :						
a) Jewellery						
b) Investments	20,840.93	14,568.48	10,545.71	45,858.09	27,502.99	38,120.52
Total Income	7.67	753.59	1,262.99	762.24	1,357.24	1,376.56
Less : Inter Segment Revenue	20,848.60	15,322.07	11,808.70	46,620.33	28,860.23	39,497.08
Total Income	20,848.60	15,322.07	11,808.70	46,620.33	28,860.23	39,497.08
2 Segment Results :						
Profit/(Loss) before tax and interest						
a) Jewellery						
b) Investments	2,598.73	2,322.33	2,173.11	6,714.78	5,033.13	6,258.33
Total Segment Profit Before Interest & Tax	6.17	752.47	1,260.61	757.83	1,351.73	1,360.34
Less : i) Interest	2,604.90	3,074.80	3,433.72	7,472.61	6,384.86	7,618.67
ii) Other un-allocable expenditure (Net)(Income)	5.16	10.43	1.40	15.72	2.44	2.38
Profit Before Tax	47.65	11.92	12.35	79.46	46.32	86.94
Less : i) Current Tax	2,552.09	3,052.45	3,419.97	7,377.43	6,336.10	7,529.35
ii) Defereed Tax	640.21	622.63	621.90	1,754.09	1,316.90	1,651.30
Profit After Tax	82.23	67.93	3.40	229.88	(33.80)	(52.83)
Total Profit After Tax	1,829.65	2,361.89	2,794.67	5,393.46	5,053.00	5,930.88
3 Segment Assets :						
a) Jewellery						
b) Investments	30,382.16	31,116.80	24,455.29	30,382.16	24,455.29	24,691.76
c) Unallocated	6,155.86	6,074.66	7,303.91	6,155.86	7,303.91	7,274.47
Total Segment Assets	5,861.82	3,688.96	4,555.95	5,861.82	4,555.95	3,510.52
4 Segment Liability :						
a) Jewellery						
b) Investments	8,620.60	9,268.98	8,497.46	8,620.60	8,497.46	7,091.07
c) Unallocated	29.98	29.98	29.98	29.98	29.98	29.88
Total Segment Liability	791.50	564.97	550.10	791.50	550.10	100.85
Total Segment Liability	9,442.08	9,863.93	9,077.54	9,442.08	9,077.54	7,221.80

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

Place : Mumbai
Dated : Feb., 07, 2025



For Goldiam International Limited

Ramesh Bhansali
Ramesh Bhansali
Executive Chairman