



**PULINDRA PATEL & CO.**  
**CHARTERED ACCOUNTANTS**

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

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 June 30, 2025 (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. 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 SEBI Circular CIR/CFD/CMD1 /44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.



Based on our review conducted and procedures performed as stated in paragraph above and upon consideration of the review report of the other auditor referred to in paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the 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 one subsidiary 1) Goldiam USA Inc., whose Ind AS financial results include total assets of Rs. 47684.07 lakhs and liabilities of Rs. 33909.13 lakhs as at June 30, 2025, and total revenue of Rs. 21389.76 lakhs and total profit after tax (including other comprehensive income) of Rs. 1303.83 lakhs, for the quarter ended June 30, 2025. 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 : 11<sup>th</sup> August, 2025



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

*Pulindra M. B.*

**PULINDRA PATEL  
MEMBERSHIP No. 048991  
UDIN: 25048991BMIBIV2741**

**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 Consolidated for the Quarter ended on Jun, 30 2025**

(Rs. In Lakhs)

	Particulars	Consolidated			
		Figures for the Quarter ended on		Figures for the Year ended on	
		30/06/25 Unaudited	31/03/25 Audited	30/06/24 Unaudited	31/03/25 Audited
<b>Income</b>					
1	Revenue From Operations	22,973.16	19,857.05	16,580.29	78,097.82
2	Other Income	595.52	326.82	394.69	1,965.73
3	<b>Total Income</b>	<b>23,568.68</b>	<b>20,183.87</b>	<b>16,974.98</b>	<b>80,063.55</b>
<b>Expenses</b>					
a)	Cost Of Materials Consumed	12,359.05	16,030.68	9,253.24	50,018.20
b)	Purchase Of Stock-In-Trade	5,158.86	3,853.33	2,010.55	14,703.63
c)	Change In Inventories Of Finished Goods, Work-In-Progress And Stock-In-Trade	(1,614.83)	(6,926.22)	(101.44)	(13,564.92)
d)	Employee Benefits Expense	937.45	1,314.31	677.95	3,844.37
e)	Finance Costs	14.51	19.70	0.25	35.56
f)	Depreciation And Amortization Expense	157.39	174.25	146.83	631.87
g)	Other Expenses	2,016.56	1,959.05	1,715.55	7,143.07
	<b>Total Expenses</b>	<b>19,028.99</b>	<b>16,425.10</b>	<b>13,702.93</b>	<b>62,811.78</b>
5	<b>Profit / (Loss) before Exceptional And Tax (3 ± 4)</b>	<b>4,539.69</b>	<b>3,758.77</b>	<b>3,272.05</b>	<b>17,251.77</b>
6	Exceptional Items	-	-	-	-
7	<b>Profit / (Loss) before Tax (5 ± 6)</b>	<b>4,539.69</b>	<b>3,758.77</b>	<b>3,272.05</b>	<b>17,251.77</b>
8	Tax Expense				
a)	Current Tax	1,177.09	1,277.14	988.93	5,105.91
b)	Deferred Tax	1.00	163.87	78.84	435.37
9	<b>Profit / (Loss) for the Period from continuing operation (7 ± 8)</b>	<b>3,361.60</b>	<b>2,317.76</b>	<b>2,204.28</b>	<b>11,710.49</b>
10	Profit/(Loss) from discontinuing operation	-	-	-	-
11	Tax expenses of Discontinuing operation	-	-	-	-
12	<b>Profit/(Loss) from discontinuing operation (after tax) (10 ± 11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Profit / (Loss) for the Period (9 ± 12)</b>	<b>3,361.60</b>	<b>2,317.76</b>	<b>2,204.28</b>	<b>11,710.49</b>
14	<b>Other Comprehensive Income (OCI)</b>				
a)	Items That Will Not Be Reclassified To Profit Or Loss	398.58	389.72	115.85	1,174.66
b)	Items The Will Be Reclassifies To Profit Or Loss	15.81	0.93	5.03	6.91
15	<b>Total Comprehensive Income for the period (13±14)</b>	<b>3,775.99</b>	<b>2,708.41</b>	<b>2,325.16</b>	<b>12,892.06</b>
16	Share of Profit / (Loss) of Associates	-	-	-	-
17	Disposal in the stake of Subsidiary.	-	-	-	-
18	Non-Controlling Interest	7.77	(5.92)	-	(7.80)
19	<b>Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (15 ± 16 ± 17 ± 18)</b>	<b>3,783.76</b>	<b>2,702.49</b>	<b>2,325.16</b>	<b>12,884.26</b>
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
21	Other Equity	-	-	-	71,869.70
22.i	<b>Earnings per Share (Before Extraordinary items) (of Rs. 2 each) (Not Annualised):</b>				
(a)	Basic	3.15	2.17	2.06	10.97
(b)	Diluted	3.15	2.17	2.06	10.97
22.ii	<b>Earnings per Share (After Extraordinary items) (of Rs. 2 each) (Not Annualised):</b>				
(a)	Basic	3.15	2.17	2.06	10.97
(b)	Diluted	3.15	2.17	2.06	10.97

For Goldiam International Limited

*Ramesh Bhansali*  
Ramesh Bhansali  
Executive Chairman

Place : Mumbai  
Date: Aug 11, 2025



**GOLDIAM INTERNATIONAL LIMITED**

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

**Notes:**

- 1 The above Consolidated Unaudited results for the Quarter ended on Jun, 30, 2025 have been reviewed and recommended by the Audit Committee and the same were approved by the Board at its meeting held on Aug, 11, 2025
- 2 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.
- 3 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.
- 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.

Place : Mumbai  
Date: Aug 11, 2025



For Goldiam International Limited

*Rashesh Bhansali*

Rashesh 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	Consolidated			
	Figures for the Quarter ended on			Figures for the Year ended on
	30/06/25 Unaudited	31/03/25 Audited	30/06/24 Unaudited	31/03/25 Audited
<b>1 Segment Revenue :</b>				
a) Jewellery	23,339.19	19,963.37	16,740.68	79,766.51
b) Investments	229.49	258.19	152.04	248.65
<b>Total Income</b>	<b>23,568.68</b>	<b>20,221.56</b>	<b>16,892.72</b>	<b>80,015.16</b>
<b>Less : Inter Segment Revenue</b>	-	-	-	-
<b>Total Income</b>	<b>23,568.68</b>	<b>20,221.56</b>	<b>16,892.72</b>	<b>80,015.16</b>
<b>2 Segment Results :</b>				
<b>Profit/(Loss) before tax and interest</b>				
a) Jewellery	4,536.61	3,590.03	3,177.22	17,330.64
b) Investments	227.03	247.07	147.82	222.01
<b>Total Segment Profit Before Interest &amp; Tax</b>	<b>4,763.64</b>	<b>3,837.10</b>	<b>3,325.04</b>	<b>17,552.65</b>
<b>Less : i) Interest</b>	14.51	19.70	0.25	35.56
ii) Other un-allocable expenditure (Net)(Income)	209.44	58.64	52.74	265.33
<b>Profit Before Tax</b>	<b>4,539.69</b>	<b>3,758.76</b>	<b>3,272.05</b>	<b>17,251.76</b>
<b>Less : i) Current Tax</b>	1,177.09	1,277.14	988.93	5,105.91
ii) Deferred Tax	1.00	163.87	78.84	435.37
<b>Profit After Tax</b>	<b>3,361.60</b>	<b>2,317.75</b>	<b>2,204.28</b>	<b>11,710.48</b>
<b>3 Segment Assets :</b>				
a) Jewellery	65,886.86	60,462.39	42,256.89	60,462.39
b) Investments	10,870.49	10,634.83	12,163.24	10,634.83
c) Unallocated	16,972.86	18,203.12	21,238.47	18,203.12
<b>Total Segment Assets</b>	<b>93,730.21</b>	<b>89,300.34</b>	<b>75,658.60</b>	<b>89,300.34</b>
<b>4 Segment Liability :</b>				
a) Jewellery	13,103.71	12,555.46	8,057.74	12,555.46
b) Investments	146.23	14.59	620.48	14.59
c) Unallocated	2,145.86	2,215.60	1,114.26	2,215.60
<b>Total Segment Liability</b>	<b>15,395.80</b>	<b>14,785.65</b>	<b>9,792.48</b>	<b>14,785.65</b>

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  
Date: Aug 11, 2025



For Goldiam International Limited

*Rashesh Bhansali*  
Rashesh Bhansali  
Executive Chairman



**PULINDRA PATEL & CO.**  
**CHARTERED ACCOUNTANTS**

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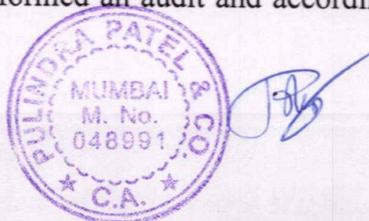
Independent Auditor's Review Report on the Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to  
The Board of Directors,  
Goldiam International Limited  
Gems & Jewellery Complex,  
SEEPZ-SEZ, 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 June 30, 2025 (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. 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.



Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

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.

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



*Pulindra M. P.*

**Place: Mumbai  
Date : 11<sup>th</sup> August, 2025**

**PULINDRA PATEL  
MEMBERSHIP No. 048991  
UDIN: 25048991BMIBIU3913**

**GOLDIAM INTERNATIONAL LIMITED**

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

CIN:L36912MH1988PLC041203.TEL:(022) 28291893.FAX:(022) 28290418.Email:investorrelations@goldiam.com. Website: www.goldiam.com

**Unaudited Financial Statement of Standalone for the Quarter ended on Jun, 30 2025**

(Rs. In Lakhs)

	Particulars	Standalone			
		Figures for the Quarter ended on		Figures for the Year ended on	
		30/06/25 Unaudited	31/03/25 Audited	30/06/24 Unaudited	31/03/25 Audited
<b>Income</b>					
1 Revenue From Operations	13,257.40	15,948.44	10,352.17	61,061.13	
2 Other Income	181.21	188.22	99.82	1,695.86	
3 <b>Total Income</b>	<b>13,438.61</b>	<b>16,136.66</b>	<b>10,451.99</b>	<b>62,756.99</b>	
<b>Expenses</b>					
a) Cost Of Materials Consumed	8,039.14	10,447.08	6,886.66	40,125.88	
b) Purchase Of Stock-In-Trade	2,351.03	2,546.40	948.59	8,772.24	
c) Change In Inventories Of Finished Goods, Work-In-Progress And Stock-In-Trade	(168.45)	(306.24)	(314.54)	(979.18)	
d) Employee Benefits Expense	359.96	456.40	343.31	1,773.82	
e) Finance Costs	14.51	12.20	0.13	27.92	
f) Depreciation And Amortization Expense	83.81	84.09	59.97	277.76	
g) Other Expenses	1,204.28	1,272.23	754.98	3,756.62	
<b>Total Expenses</b>	<b>11,884.28</b>	<b>14,512.16</b>	<b>8,679.10</b>	<b>53,755.06</b>	
5 <b>Profit / (Loss) before Exceptional And Tax (3 ± 4)</b>	<b>1,554.33</b>	<b>1,624.50</b>	<b>1,772.89</b>	<b>9,001.93</b>	
6 Exceptional Items	-	-	-	-	
7 <b>Profit / (Loss) before Tax (5 ± 6)</b>	<b>1,554.33</b>	<b>1,624.50</b>	<b>1,772.89</b>	<b>9,001.93</b>	
8 Tax Expense					
a) Current Tax	419.21	627.15	491.25	2,381.24	
b) Deferred Tax	2.01	99.82	79.72	329.70	
9 <b>Profit / (Loss) for the Period from continuing operation (7 ± 8)</b>	<b>1,133.11</b>	<b>897.53</b>	<b>1,201.92</b>	<b>6,290.99</b>	
10 Profit/(Loss) from discontinuing operation	-	-	-	-	
11 Tax expenses of Discontinuing operation	-	-	-	-	
12 <b>Profit/(Loss) from discontinuing operation (after tax) (10 ± 11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
13 <b>Profit / (Loss) for the Period (9 ± 12)</b>	<b>1,133.11</b>	<b>897.53</b>	<b>1,201.92</b>	<b>6,290.99</b>	
14 <b>Other Comprehensive Income (OCI)</b>					
a) Items That Will Not Be Reclassified To Profit Or Loss	183.82	163.76	129.38	537.80	
b) Items The Will Be Reclassifies To Profit Or Loss	2.78	-	2.00	3.38	
15 <b>Total Comprehensive Income for the period (13±14)</b>	<b>1,319.71</b>	<b>1,061.29</b>	<b>1,333.30</b>	<b>6,832.17</b>	
16 Share of Profit / (Loss) of Associates	-	-	-	-	
17 Disposal in the stake of Subsidiary.	-	-	-	-	
18 Non-Controlling Interest	-	-	-	-	
19 <b>Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (15 ± 16 ± 17 ± 18)</b>	<b>1,319.71</b>	<b>1,061.29</b>	<b>1,333.30</b>	<b>6,832.17</b>	
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	
21 Other Equity	-	-	-	30,815.23	
22.i <b>Earnings per Share (Before Extraordinary items) (of Rs. 2 each) (Not Annualised):</b>					
(a) Basic	1.06	0.84	1.13	5.89	
(b) Diluted	1.06	0.84	1.13	5.89	
22.ii <b>Earnings per Share (After Extraordinary items) (of Rs. 2 each) (Not Annualised):</b>					
(a) Basic	1.06	0.84	1.13	5.89	
(b) Diluted	1.06	0.84	1.13	5.89	

For Goldiam International Limited

*Rashesh Bhansali*  
Rashesh Bhansali  
Executive Chairman

Place : Mumbai  
Dated : Aug 11, 2025



**GOLDIAM INTERNATIONAL LIMITED**

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

**Notes:**

- 1 The above Standalone Unaudited results for the Quarter ended on Jun 30, 2025 have been reviewed and recommended by the Audit Committee and the same were approved by the Board at its meeting held on Aug 11, 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](http://www.goldiam.com) and also available on BSE Ltd. and National Stock Exchange of India websites [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://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.

**Place : Mumbai  
Dated : Aug 11, 2025**

**For Goldiam International Limited**



*Ramesh Bhansali*  
**Ramesh Bhansali  
Executive Chairman**

**GOLDIAM INTERNATIONAL LIMITED**

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

(Rs. In Lakhs)

Particulars	Standalone			
	Figures for the Quarter ended on			Figures for the Year ended on
	30/06/25 Unaudited	31/03/25 Audited	30/06/24 Unaudited	31/03/25 Audited
<b>1 Segment Revenue :</b>				
a) Jewellery	13,431.18	16,122.77	10,448.68	61,980.86
b) Investments	6.39	13.89	0.98	776.13
<b>Total Income</b>	<b>13,437.57</b>	<b>16,136.66</b>	<b>10,449.66</b>	<b>62,756.99</b>
<b>Less : Inter Segment Revenue</b>	-	-	-	-
<b>Total Income</b>	<b>13,437.57</b>	<b>16,136.66</b>	<b>10,449.66</b>	<b>62,756.99</b>
<b>2 Segment Results :</b>				
<b>Profit/(Loss) before tax and interest</b>				
a) Jewellery	1,728.79	1,644.31	1,793.72	8,359.09
b) Investments	5.52	9.00	(0.81)	766.83
<b>Total Segment Profit Before Interest &amp; Tax</b>	<b>1,734.31</b>	<b>1,653.31</b>	<b>1,792.91</b>	<b>9,125.92</b>
Less : i) Interest	14.51	12.20	0.13	27.92
ii) Other un-allocable expenditure (Net)(Income)	165.45	16.61	19.89	96.07
<b>Profit Before Tax</b>	<b>1,554.35</b>	<b>1,624.50</b>	<b>1,772.89</b>	<b>9,001.93</b>
Less : i) Current Tax	419.21	627.15	491.25	2,381.24
ii) Deferred Tax	2.01	99.82	79.72	329.70
<b>Profit After Tax</b>	<b>1,133.13</b>	<b>897.53</b>	<b>1,201.92</b>	<b>6,290.99</b>
<b>3 Segment Assets :</b>				
a) Jewellery	33,398.55	30,781.32	23,771.99	30,781.32
b) Investments	6,400.11	6,257.37	7,379.16	6,257.37
c) Unallocated	6,311.52	8,144.94	5,423.56	8,144.94
<b>Total Segment Assets</b>	<b>46,110.18</b>	<b>45,183.63</b>	<b>36,574.71</b>	<b>45,183.63</b>
<b>4 Segment Liability :</b>				
a) Jewellery	10,968.41	11,689.00	6,562.69	11,689.00
b) Investments	-	-	29.98	-
c) Unallocated	870.91	543.49	393.87	543.49
<b>Total Segment Liability</b>	<b>11,839.32</b>	<b>12,232.49</b>	<b>6,986.54</b>	<b>12,232.49</b>

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 : Aug 11, 2025

For Goldiam International Limited

*Rashesh Bhansali*

**Rashesh Bhansali**  
Executive Chairman

