

Goldiam International Ltd

MANUFACTURERS & EXPORTERS OF DIAMONDS & JEWELLERY

CIN:L36912MH1986PLC041203

August 9, 2022

To, BSE Limited PhirozeJeejeebhoy Towers, DalalStreet,Mumbai- 400 001. Scrip Code: 526729	To, National Stock Exchange of India Limited Exchange Plaza, BandraKurlaComplex,Mumbai- 400 051. Scrip Code: GOLDIAM EQ
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Dear Sir/Madam,

Sub: Outcome of Board Meeting Under Regulation 30(2) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With regard to the captioned matter and in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, this is to inform you that at the meeting of the Board of Directors of the Company held on August 9, 2022, (commenced at 01.10 p.m. and concluded at 01.45 p.m.) inter-alia approved the following items of Agenda:

A) Un-audited Financial Results for quarter ended June 30, 2022:

Un-audited standalone and consolidated financial results for the quarter ended June 30, 2022 as recommended by Audit Committee of the Company.

The Statutory Auditors have carried out a 'Limited Review' of the unaudited standalone and consolidated Financial Results for the quarter ended June 30, 2022.

Pursuant to Regulation 33 of the SEBI Listing Regulations, 2015, we are enclosing herewith a copy of the unaudited standalone and consolidated Financial Results and Limited Review Reports of the Statutory Auditors of the Company.

Further, we are also enclosing herewith a copy of Press Release in connection with the unaudited financial results for quarter ended June 30, 2022.

B) Recommendation of appointment of Statutory Auditors:

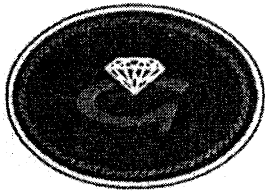
The existing term of five years of M/s. J. D. Zatakia & Co., Chartered Accountants as the Statutory Auditors of the Company expires at the ensuing Annual General Meeting. The Board of Directors based on recommendation of the Audit Committee, approved the appointment of M/s. Pulindra Patel & Co., Chartered Accountants registered with the Institute of Chartered Accountants of India (ICAI) vide registration number 115187W, as the Statutory Auditors of the Company for their first term of 5 (five) consecutive years commencing from conclusion of the ensuing 35th AGM till the conclusion of 40th AGM and have recommended the same to the shareholders for approval at the ensuing 35th Annual General Meeting to be held on September 28, 2022.



Registered Office

Gems & Jewellery Complex, Santacruz Electronics Export Processing Zone, Andheri (East), Mumbai-400096. India
Phones: (022) 28291893/28290396/28292397 Fax : (022) 28292885 Email:- investorrelations@goldiam.com

Website: www.goldiam.com



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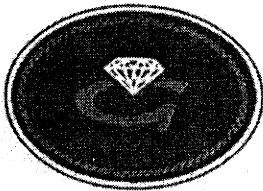
The information required pursuant to Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as below:

Name of Statutory Auditor	M/s. Pulindra Patel & Co., Chartered Accountants
Reason for Change	<p>M/s. J. D. Zatakia & Co, Chartered Accountants, Mumbai Statutory Auditors of the Company, appointed by the members of the Company at their 30th Annual General Meeting (AGM) held on September 27, 2017 for the term of five years starting from 27th AGM till the conclusion of 35th AGM to be held in the year 2022.</p> <p>Since, term of Statutory Auditors will expire at the ensuing 35th AGM, on the recommendation of Audit Committee, Board of Directors of the Company have recommended the appointment of M/s. Pulindra Patel & Co, Chartered Accountants (FRN: 115187W) as Statutory Auditors subject to approval of the shareholders at the ensuing 35th AGM of the Company.</p>
Date of appointment and Term of Appointment	Appointment for a term of 5 (five) consecutive years commencing from conclusion of the ensuing 35 th AGM till the conclusion of 40 th AGM of the Company subject to approval of the shareholders at the ensuing 35 th AGM.
Brief Profile (in case of appointment)	M/s.Pulindra Patel & Co., Chartered Accountants (Firm Registration No.: 115187W) operates from Mumbai and has more than 2.5 decades of experience handling Audit & Assurance & Accounting Advisory Services, direct tax and Indirect tax litigation and advisory services.



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- C) The Thirty-fifth Annual General Meeting of the Company will be held on September 28, 2022.

The Register of Members and Transfer Books of equity shares will remain closed from Saturday, the September 17, 2022 to Wednesday, the September 28, 2022 (both days inclusive) for the purpose of Annual Closing and determining entitlement of the members to the final dividend for the financial year 2021-2022 ("Book Closure Date").

The same may please be taken on record and suitably disseminated to all concerned.

Yours faithfully,
For **Goldiam International Limited**

Pankaj Parkhiya
Company Secretary & Compliance Officer

Encl.: As above

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GOLDIAM reports its Q1FY23 results, share of Lab grown diamond & jewellery strengthens further.

- Revenue for Q1FY23 stood at ₹ 1,410 mn
- EBITDA stood at ₹320 mn, margin up by 110 bps YoY and 141 bps QoQ
- Pat stood at ₹214mn
- Cash Balance as on Q1FY23 at ₹2200mn

Mumbai, August 09, 2022: Goldiam International Ltd. (Goldiam), an integrated manufacturer and supplier of fine diamond jewellery to leading retailers and wholesalers in the USA and Europe, has announced its results for the quarter ended on June 30th, 2022.

Q1FY23 started with a cautious optimistic note for the company on back of record-breaking inflation in major economies like USA. High Inflationary scenario in these economies lead to postponement of discretionary spending by the consumers and subsequently by our retail customers. Company was well prepared for this scenario and reacted with further emphasizing LGD jewellery and Ecommerce sales to address all these factors.

Company's lab grown diamond & jewellery played pivotal role in protecting company margins for Q1FY23. Higher cost of polished natural diamond impacted margins for natural diamond jewellery business, however lab grown offerings cushioned such increase and generated a resilience performance for Q1FY23. Backward integration of lab grown diamonds has aided company's performance for Q1FY23

Financial Highlights (Consolidated) – Q1FY23

Particulars (₹ in Mn)	Q1FY23	Q1FY22	YoY	FY22
Revenue	1,411	1,550	-9%	7,124
EBITDA	320	335	-4.4%	1,547
EBITDA margin	22.7%	21.6%	110 bps	21.7%
PAT	214	238	-10.4%	1,060

- Consolidated **Revenue** during Q1FY23 decreased by 9% YoY to ₹ 1,411 million, due to higher inflationary scenario in USA. Lab Grown Diamond & Jewellery sales grew 5X from Q1FY22 to Q1FY23 showing robust & growing demand for this segment.
- Consolidated **EBITDA** for Q1FY23 fell marginally by 4% YoY due to some postponing in jewellery buying in USA for its natural diamond jewellery. However, EBITDA margins witnessed a resilience and improved by 110 bps YoY and 141bps QoQ to 22.7%. Goldiam continues to benefit from its strategy of selling Lab Grown Diamond jewellery backed by captive Lab-Grown diamonds growing, presence across the value chain, and its omnichannel selling strength. The Company's agile and efficient raw material procurement strategy has also helped maintain its overall margin profile, despite inflation in mined diamond prices globally. The Company has also successfully been able to pass on price increases to its clients as on current date.

Lab-Grown Diamond & Jewellery business-enhancing overall margin profile:

The Lab-Grown Diamonds and Lab-Grown Diamond jewellery account for 15-20% of the Company's revenue in FY22 against under 5% for the jewellery export industry. However, from FY23 onwards the share of Lab grown diamonds has been further consolidating towards 25%.

Along with a focus on larger caratage diamonds, the Company has focused on integrating these diamonds into its jewellery distribution thereby securing captive consumption in a rapidly growing segment of the industry. This also allows Goldiam to enhance offerings as a larger cartage diamonds plays within the premium to super premium bridal category.

Order Book Status ensures Revenue visibility: Goldiam has an order book size of ₹ 1,600 mn. This order book is expected to be executed in next four-six months. E-commerce sales, given their nature of being booked online (on a spot basis), are not part of the order book.

Commenting on the performance, Mr. Rashesh Bhansali, Executive Chairman, Goldiam International, said, " FY22 was an excellent year for the company. FY23 started with a global inflationary scenario with various central banks increasing the interest rates. This created caution for discretionary spending for weddings, gifts etc. However, the company was well geared for this situation and introduced offerings accordingly. Our investment in Lab grown diamond facilities has been reaping benefits. On one hand where natural diamonds saw a price increase, backward integration of lab grown diamonds kept the margin profile of the company intact.

Total share of lab grown diamonds and jewellery in order book now stands at more than 30%, which was earlier at 20%. The journey of lab grown has been accomplishing new milestones for the company and provides an exciting headroom to grow from hereon. Awareness among domestic consumers is rising for lab grown diamond jewellery, and management is evaluating various omnichannel strategy to make an early breakthrough in domestic market as well.

With an increasing demand for Lab-Grown Diamonds, Goldiam had done a CAPEX to increase its capacity by 40% in FY22. We further expect to double our capacities over FY23 and FY24. The new capacity will be used for Goldiam's jewellery manufacturing & distribution business, leading to a more robust margin profile. We are confident about the Lab-Grown diamonds business going ahead. This has been further cherry-topped with our omnichannel delivery strategy, making our model even more lucrative for our customers."

Goldiam International Limited (NSE: GOLDIAM, BSE: 526729) is a 3-decade old preferred OEM partner and exporter of exquisitely designed and luxurious diamond jewellery. Functioning as the manufacturer of choice to many of the leading global branded retailers, departmental stores and wholesalers across American and European markets, the Company is also renowned for utilising responsibly sourced diamonds, leveraging cutting edge technologies and efficient manufacturing processes for optimal costings and quick delivery lead-times. Targeting the mid-to-affordable diamond & bridal jewellery segments, Goldiam has a dedicated sales office in New York, with design teams in both India and the USA.

Forward-Looking Statement:

Certain statements in this document may be forward-looking statements. Such forward-looking statements are subject to certain risks and uncertainties like regulatory changes, local political or economic developments, technological risks, and many other factors that could cause our actual results to differ materially from those contemplated by the relevant forward-looking statements. Goldiam International Limited will not be in any way responsible for any action taken based on such statements and undertakes no obligation to publicly update these forward-looking statements to reflect subsequent events or circumstances.

For more information, please contact

Pankaj Parkhiya

Company Secretary & Compliance Officer

pankaj@goldiam.com

Chintan Mehta / Rahul Jaju

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Dickenson World

goldiam@dickensonworld.com



J. D. Zatakia & Co.

CHARTERED ACCOUNTANTS

Jitendra D. Zatakia B.Com., F.C.A.

306, Rupa Plaza, Jawahar Road,
Ghatkopar (E), Mumbai - 400 077.

(LL.): 2501 1051/ 2501 0052

(M) : 98201 22976

(E) : jdzatakia@jdzatakia.com

Limited Review Report on unaudited standalone financial results of Goldiam International Limited for the quarter ended 30 June 2022 and year-to-date results for the period from 1 April 2022 to 30 June 2022 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 June 30, 2022 (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.

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.

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: 09.08.2022



FOR J. D. ZATAKIA & COMPANY
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 111777W

J. D. ZATAKIA - PROPRIETOR
MEMBERSHIP NO. 17669

UDIN: 22017669A0PXF09920



J. D. Zatakia & Co.

CHARTERED ACCOUNTANTS

Jitendra D. Zatakia B.Com., F.C.A.

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Limited Review Report on unaudited consolidated financial results of Goldiam International Limited for the quarter ended 30 June 2022 and year-to-date results for the period from 1 April 2022 to 30 June 2022 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 June 30, 2022 (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.

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.

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.



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J. D. Zatakia & Co.

CHARTERED ACCOUNTANTS

Jitendra D. Zatakia B.Com., F.C.A.

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Statement includes the results of the following entities:

1. Goldiam Jewellery Limited - Wholly owned subsidiary
2. Goldiam USA Inc. - Wholly owned subsidiary
3. Diagold Designs 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 three subsidiaries 1) Goldiam USA Inc. 2) Diagold Designs Limited and 3) Eco-Friendly Diamond LLP, whose Ind AS financial results include total assets of Rs. 27877.90 lakhs and liabilities of Rs. 18949.66 lakhs as at June, 30, 2022, and total revenue of Rs. 8978.02 lakhs and total profit after tax (including other comprehensive income) of Rs. 516.58 lakhs, for the quarter ended June, 30, 2022. 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: 09.08.2022



FOR J.D. ZATAKIA & COMPANY
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 111777W

J. D. ZATAKIA - PROPRIETOR
MEMBERSHIP NO. 17669

UDIN: 22017669AOPXNA7659

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 ended Jun 30, 2022

(Rs. In Lakhs)

	Particulars	Standalone				Consolidated			
		Figures for the Quarter ended on		Figures for the Year ended on		Figures for the Quarter ended on		Figures for the Year ended on	
		30/06/22 Unaudited	31/03/22 Audited	30/06/21 Unaudited	31/03/22 Audited	30/06/22 Unaudited	31/03/22 Audited	30/06/21 Unaudited	31/03/22 Audited
	Income								
1	Revenue From Operations	8,911.82	9,379.88	7,834.58	39,072.81	13,490.64	15,238.87	15,090.05	68,774.32
2	Other Income	145.38	424.88	643.39	2,893.01	619.03	613.22	412.94	2,464.56
3	Total Income	9,057.20	9,804.76	8,477.97	41,965.82	14,109.67	15,852.09	15,502.99	71,238.88
	Expenses								
4	a) Cost Of Materials Consumed	6,548.08	6,288.20	4,448.75	26,759.10	12,932.67	9,291.44	9,199.57	44,613.22
	b) Purchase Of Stock-In-Trade	119.60	2,230.47	2,123.21	5,563.78	155.51	2,959.17	2,588.91	10,087.51
	c) Change In Inventories Of Finished Goods, Work-In-Progress And Stock-In-Trade	(69.42)	(380.19)	(551.19)	(401.12)	(3,961.65)	(1,397.32)	(1,222.60)	(6,050.20)
	d) Employee Benefits Expense	255.51	165.96	243.35	977.03	625.69	536.44	578.81	2,693.68
	e) Finance Costs	3.00	(29.52)	4.22	34.90	15.84	(37.73)	13.23	67.80
	f) Depreciation And Amortization Expense	52.80	59.84	54.68	234.28	136.75	139.66	133.55	538.72
	g) Other Expenses	438.22	366.13	353.82	1,697.23	1,153.68	1,089.27	1,007.91	4,425.48
	Total Expenses	7,347.79	8,700.89	6,676.84	34,865.20	11,058.49	12,580.93	12,299.38	56,376.21
5	Profit / (Loss) before Exceptional And Tax (3 ± 4)	1,709.41	1,103.87	1,801.13	7,100.62	3,051.18	3,271.16	3,203.61	14,862.67
6	Exceptional Items	-	-	-	-	-	-	-	-
7	Profit / (Loss) before Tax (5 ± 6)	1,709.41	1,103.87	1,801.13	7,100.62	3,051.18	3,271.16	3,203.61	14,862.67
8	Tax Expense								
	a) Current Tax	407.45	233.63	321.00	1,382.63	935.33	914.46	808.78	4,088.83
	b) Deferred Tax	(13.84)	(123.54)	11.70	(22.39)	(20.01)	74.28	9.88	178.03
9	Profit / (Loss) for the Period from continuing operation (7 ± 8)	1,315.80	993.78	1,468.43	5,740.38	2,135.86	2,282.42	2,384.95	10,595.81
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)	1,315.80	993.78	1,468.43	5,740.38	2,135.86	2,282.42	2,384.95	10,595.81
14	Other Comprehensive Income (OCI)								
	a) Items That Will Not Be Reclassified To Profit Or Loss	(7.19)	94.49	270.05	713.01	86.84	751.35	328.26	1,596.65
	b) Items The Will Be Reclassifies To Profit Or Loss	1.39	3.09	2.50	8.25	4.11	4.62	3.48	14.10
15	Total Comprehensive Income for the period (13±14)	1,310.00	1,091.36	1,740.98	6,461.64	2,226.81	3,038.39	2,716.69	12,206.56



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	Particulars	Standalone				Consolidated			
		Figures for the Quarter ended on			Figures for the Year ended on	Figures for the Quarter ended on			Figures for the Year ended on
		30/06/22 Unaudited	31/03/22 Audited	30/06/21 Unaudited	31/03/22 Audited	30/06/22 Unaudited	31/03/22 Audited	30/06/21 Unaudited	31/03/22 Audited
16	Share of Profit / (Loss) of Associates	-	-	-	-	-	-	(22.44)	-
17	Disposal in the stake of Subsidiary.	-	-	-	-	-	-	-	-
18	Non-Controlling Interest	-	-	-	-	(14.69)	(25.50)	-	(77.45)
19	Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (15 ± 16 ± 17 ± 18)	1,310.00	1,091.36	1,740.98	6,461.64	2,212.12	3,012.89	2,694.25	12,129.11
20	Paid-up Equity Share Capital (Face Value of the Share shall be Indicated)	2,179.49	2,179.49	2,217.49	2,179.49	2,179.49	2,179.49	2,217.49	2,179.49
21	Other Equity	-	-	-	21,837.72	-	-	-	49,810.47
22.i	Earnings per Share (Before Extraordinary items) (of Rs. 2 each) (Not Annualised):								
	(a) Basic	1.21	0.90	1.32	5.20	1.96	2.07	2.13	9.61
	(b) Diluted	1.21	0.90	1.32	5.20	1.96	2.07	2.13	9.61
22.ii	Earnings per Share (After Extraordinary items) (of Rs. 2 each) (Not Annualised):								
	(a) Basic	1.21	0.90	1.32	5.20	1.96	2.07	2.13	9.61
	(b) Diluted	1.21	0.90	1.32	5.20	1.96	2.07	2.13	9.61

- The above Unaudited results for the Quarter ended Jun 30, 2022 have been reviewed and recommended by the Audit Committee and were there after approved by the Board at its meeting held on Aug 09, 2022
- 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.
- Figures of the previous period are regrouped and re-arranged, wherever necessary. The figures for the quarter ended 31 March 2022 are the balancing figures between the audited figures in respect of the full previous financial year 2021-22 and the published unaudited year to date figures upto the period ended December 31, 2021 which were subjected to limited review.
- 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.
- The figures in Rs. Lakhs are rounded off to two decimals.



For Goldiam International Limited

Rashesh Bhansali
Rashesh Bhansali
Executive Chairman

Place : Mumbai
Dated : Aug 09, 2022

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 Year ended on	Figures for the Quarter ended on			Figures for the Year ended on
	30/06/22 Unaudited	31/03/22 Audited	30/06/21 Unaudited	31/03/22 Audited	30/06/22 Unaudited	31/03/22 Audited	30/06/21 Unaudited	31/03/22 Audited
1 Segment Revenue :								
a) Jewellery	9,032.06	9,794.09	8,029.66	40,281.21	14,081.70	15,838.90	15,412.25	70,925.64
b) Investments	25.14	10.67	448.31	1,684.61	27.97	13.19	90.74	313.24
Total Income	9,057.20	9,804.76	8,477.97	41,965.82	14,109.67	15,852.09	15,502.99	71,238.88
Less : Inter Segment Revenue	-	-	-	-	-	-	-	-
Total Income	9,057.20	9,804.76	8,477.97	41,965.82	14,109.67	15,852.09	15,502.99	71,238.88
2 Segment Results :								
Profit/(Loss) before tax and interest								
a) Jewellery	1,715.07	1,087.48	1,377.10	5,576.73	3,094.69	3,313.52	3,172.81	14,895.49
b) Investments	20.84	3.66	446.17	1,655.60	21.17	(11.82)	88.59	266.22
Total Segment Profit Before Interest & Tax	1,735.91	1,091.14	1,823.27	7,232.33	3,115.86	3,301.70	3,261.40	15,161.71
Less : i) Interest	3.00	(29.52)	4.22	34.90	15.84	(37.73)	13.23	67.80
ii) Other un-allocable expenditure (Net)(Income)	23.50	16.79	17.92	96.81	48.84	68.27	44.56	231.24
Profit Before Tax	1,709.41	1,103.87	1,801.13	7,100.62	3,051.18	3,271.16	3,203.61	14,862.67
Less : i) Current Tax	407.45	233.63	321.00	1,382.63	935.33	914.46	808.78	4,088.83
ii) Defereed Tax	(13.84)	(123.54)	11.70	(22.39)	(20.01)	74.28	9.88	178.03
Profit After Tax	1,315.80	993.78	1,468.43	5,740.38	2,135.86	2,282.42	2,384.95	10,595.81
3 Segment Assets :								
a) Jewellery	18,777.77	15,838.40	33,333.52	15,838.40	43,832.89	40,532.64	36,277.94	40,532.64
b) Investments	8,338.16	8,079.49	1,669.77	8,079.49	14,358.28	14,024.00	24,762.97	14,024.00
c) Unallocated	4,088.47	5,388.57	2,732.95	5,388.57	7,725.39	8,658.57	7,507.12	8,658.57
Total Segment Assets	31,204.40	29,306.46	37,736.24	29,306.46	65,916.56	63,215.21	68,548.03	63,215.21
4 Segment Liability :								
a) Jewellery	5,415.37	4,976.81	11,052.18	4,976.81	9,363.74	9,298.69	17,964.28	9,298.69
b) Investments	19.34	19.34	19.43	19.34	19.34	19.34	19.43	19.34
c) Unallocated	518.73	293.10	387.57	293.10	1,604.06	1,298.91	874.13	1,298.91
Total Segment Liability	5,953.44	5,289.25	11,459.18	5,289.25	10,987.14	10,616.94	18,857.84	10,616.94

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 09, 2022

For Goldiam International Limited

Ramesh Bhansali
Ramesh Bhansali
Executive Chairman

