TC - 6078

Certified Member
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INTERNATIONAL GEMOLOGICAL INSTITUTE LIMITED

Registered Office:
702, The Capital, Bandra Kurla Complex,
Bandra (E), Mumbai 400 051
Tel: +91 22 4035 2550
Email: india@igi.org
CIN : L46591MH1999PLC118476

July 23, 2026

To,

**BSE Limited**
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001
**BSE Scrip Code:** 544311

**National Stock Exchange of India Limited**
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (East), Mumbai - 400 051
**NSE Symbol:** IGIL

**Subject: Outcome of the Meeting of Board of Directors of the Company held on Thursday, July 23, 2026**

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company, at its meeting held today i.e., Thursday, July 23, 2026, have *interalia,* considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company, for the quarter ended June 30, 2026 along with the Limited Review Report of the Statutory Auditors.

A copy of the Unaudited Financial Results (Standalone and Consolidated) along with the Limited Review Report for the quarter ended June 30, 2026 is enclosed herewith.

The meeting commenced at 12:50 p.m. (IST) and concluded at 03:18 p.m. (IST).

The aforesaid information will also be made available on the Company's website at [www.igi.org](http://www.igi.org).

This is for your information and record.

Thanking you,

Yours faithfully,

**For International Gemological Institute Limited**

NITIKA SUNNY NIRMAL

Digitally signed by NITIKA SUNNY NIRMAL
Date: 2026.07.23 15:30:03 +05'30'

**Nitika Dalmia**

**Company Secretary and Compliance Officer**

**Encl: a/a**

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

HO
602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
Tel: +91 22 6974 0200

**Independent Auditor's Review Report on Standalone unaudited financial results of International Gemological Institute Limited (formerly known as International Gemmological Institute (India) Limited) for the quarter pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To the Board of Directors of International Gemological Institute Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results of International Gemological Institute Limited (hereinafter referred to as 'the Company') for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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.

4. 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 prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M S K A & Associates LLP (Formerly known as M S K A & Associates)**
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

Ankush A Agrawal
Digitally signed by Ankush A Agrawal
Date: 2026.07.23 15:19:47 +05'30'

**Ankush Agrawal**
Partner
Membership No.:159694
UDIN: 26159694BUGFLO3253

Place: Mumbai
Date: July 23, 2026

**International Gemological Institute Limited (formerly known as International Gemmological Institute (India) Limited)**
**Registered office : 702, 7th floor, The Capital, Bandra Kurla Complex, Bandra (East), Mumbai 400051.**
**Tel: +91 22 4035 2550 Website: https://www.igi.org/**
**Corporate Identity Number (CIN) : L46591MH1999PLC118476**
**Statement of Unaudited Standalone financial results for the quarter ended 30 June 2026**

*(Amount in Rs million, unless otherwise stated)*

| | | Particulars | Quarter ended | | | Financial year (fifteen months) ended (Refer note 4) |
|---|---|---|---|---|---|---|
| | | | 30 June 2026 | 31 March 2026 | 30 June 2025 | 31 March 2026 |
| | | | Unaudited | Audited (Refer note 5) | Unaudited | Audited |
| I | | **Income** | | | | |
| | a) | Revenue from operations | 2,861.55 | 2,962.78 | 2,341.30 | 12,524.22 |
| | b) | Other income | 160.26 | 161.20 | 145.11 | 673.29 |
| | | **Total income (I)** | **3,021.81** | **3,123.98** | **2,486.41** | **13,197.51** |
| II | | **Expenses** | | | | |
| | a) | Purchase of stock-in-trade | 12.51 | 18.97 | - | 21.62 |
| | b) | Change in inventories of stock-in-trade | 8.58 | 14.40 | (10.66) | (6.02) |
| | c) | Employee benefits expense | 358.38 | 318.82 | 305.89 | 1,511.25 |
| | d) | Finance costs | 8.63 | 4.91 | 5.40 | 27.83 |
| | e) | Depreciation and amortisation expenses | 59.00 | 50.05 | 41.24 | 219.48 |
| | f) | Other expenses | 511.98 | 413.04 | 336.66 | 1,800.90 |
| | | **Total expenses (II)** | **959.08** | **820.19** | **678.53** | **3,575.06** |
| III | | **Profit before tax (I-II)** | **2,062.73** | **2,303.79** | **1,807.88** | **9,622.45** |
| IV | | **Tax expenses:** | | | | |
| | a) | Current tax | 496.94 | 581.08 | 428.56 | 2,428.68 |
| | b) | Adjustment of tax relating to earlier year | - | - | (10.00) | (30.00) |
| | c) | Deferred tax (credit)/charge | 19.77 | (19.60) | 14.52 | 8.99 |
| | | **Total tax expenses** | **516.71** | **561.48** | **433.08** | **2,407.67** |
| V | | **Profit for the quarter/year (III-IV)** | **1,546.02** | **1,742.31** | **1,374.80** | **7,214.78** |
| VI | | **Other comprehensive income:** | | | | |
| | | **Items that will not be reclassified to profit or loss:** | | | | |
| | a) | Remeasurement of actuarial (loss)/gain | 3.18 | 46.60 | (4.46) | 33.14 |
| | b) | Income tax on above | (0.80) | (11.73) | 1.12 | (8.34) |
| | | **Other Comprehensive (loss)/income, net of tax** | **2.38** | **34.87** | **(3.34)** | **24.80** |
| VII | | **Total Comprehensive Income for the quarter/year (V+VI)** | **1,548.40** | **1,777.18** | **1,371.46** | **7,239.58** |
| VIII | | Paid-up equity share capital | 864.32 | 864.32 | 864.32 | 864.32 |
| IX | | Other equity | | | | 25,044.03 |
| X | | **Earnings per equity share (in Rs) of face value Rs 2 each** | | | | |
| | | (a) Basic (in Rs)/Share (not annualised for quarters) | **3.58** | **4.03** | **3.18** | **16.69** |
| | | (b) Diluted (in Rs)Share (not annualised for quarters) | **3.46** | **3.90** | **3.06** | **16.15** |

International Gemological Institute Limited MUMBAI

MSKA & ASSOCIATES LLP Chartered Accountants

**International Gemological Institute Limited (formerly known as International Gemmological Institute (India) Limited)**
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**Tel: +91 22 4035 2550 Website: https://www.igi.org/**
**Corporate Identity Number (CIN) : L46591MH1999PLC118476**

**Notes to the Statement of Unaudited Standalone financial results for the quarter ended 30 June 2026**

1 The unaudited standalone financial results of International Gemological Institute Limited (formerly known as International Gemmological Institute (India) Limited ) ("the Company") have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 as amended.

2 The unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 23 July 2026. These unaudited standalone financial results have been subjected to limited review by the statutory auditors of the Company and they have expressed an unmodified conclusion on these unaudited standalone financial results.

3 The Company operates in a single operating segment of certifications of diamonds, gemstones and jewellery and related education. Accordingly, the Company has only one reportable segment and has presented entity wide disclosure as per paragraph 32-24 of Ind AS 108 "Operating Segment".

a. Break up of revenue based on geographical segment:

*(Rs. in million)*

| Particulars | Quarter ended | | | Financial year (fifteen months) ended |
|---|---|---|---|---|
| | 30 June 2026 | 31 March 2026 | 30 June 2025 | 31 March 2026 |
| Within India | 2,757.67 | 2,870.44 | 2,277.79 | 12,093.78 |
| Outside India | 103.88 | 92.34 | 63.51 | 430.44 |
| **Total** | **2,861.55** | **2,962.78** | **2,341.30** | **12,524.22** |

b. The carrying amount of Non current operating assets by location of assets:

*(Rs. in million)*

| Particulars | As at 30 June 2026 | As at 31 March 2026 | As at 30 June 2025 | As at 31 March 2026 |
|---|---|---|---|---|
| Within India | 2,880.12 | 2,784.95 | 2,615.59 | 2,784.95 |
| Outside India | - | - | - | - |
| **Total** | **2,880.12** | **2,784.95** | **2,615.59** | **2,784.95** |

4 The Board of Directors on 5 November 2025 have approved the change of financial year of the Company to financial year commencing on 1 April of every year and ending on 31 March of the following year. Consequently, as a transitional arrangement, the previous financial year of the Company is for a period of 15 months commencing 1 January 2025 and ended 31 March 2026 while the current financial year is for 12 months from 1 April 2026 to 31 March 2027.

5 The figures of the quarter ended 31 March 2026 is the balancing figures between the audited figures in respect of the financial year (fifteen months ended) ended 31 March 2026 and the unaudited year-to date figures upto the fourth quarter of the financial year 31 December 2025.

6 Previous quarter/year figures have been regrouped/reclassified wherever necessary to confirm to current period classification.

7 The above standalone unaudited financial results are available on the Company's website (investor.igi.org) and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

For and behalf of the Board of Directors of
**International Gemological Institute Limited (formerly known as International Gemmological Institute (India) Limited)**

**Tehmasp Printer**
**Managing Director & CEO**
**DIN: 01306226**

**Place: Mumbai**
**Date: 23 July 2026**

International Gemological Institute Limited MUMBAI

MSKA & ASSOCIATES LLP Chartered Accountants

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

HO
602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
Tel: +91 22 6974 0200

**Independent Auditor's Review Report on consolidated unaudited financial results of International Gemological Institute Limited (formerly known as International Gemmological Institute (India) Limited) for the quarter pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To The Board of Directors of International Gemological Institute Limited**

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of International Gemological Institute Limited (hereinafter referred to as 'the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group'), for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

| Sr. No | Name of the entity | Relationship with the Holding Company |
|---|---|---|
| 1 | International Gemmological Institute Turkey Precious Stone Certification Services Joint Stock Company | Direct subsidiary |
| 2 | International Gemmological Institute BV | Direct subsidiary |
| 3 | IGI Netherlands B.V. | Direct subsidiary |
| 4 | International Gemmological Institute, Inc. | Indirect subsidiary |
| 5 | I.G.I International Gemmological Institutes (Israel) Ltd. | Indirect subsidiary |
| 6 | International Gemmological Institute FZCO (formerly known as International Gemmological Institute DMCC) | Indirect subsidiary |
| 7 | International Gemological Institute for Jewelry and Precious Stones (IGI) | Indirect subsidiary |
| 8 | International Gemological Institute (HK) Limited | Indirect subsidiary |

| Sr. No | Name of the entity | Relationship with the Holding Company |
|---|---|---|
| 9 | International Gemmological Identification (Thailand) Limited | Indirect subsidiary |
| 10 | IGI (Shanghai) Business Consulting Company Limited | Indirect subsidiary |
| 11 | IGI (Shenzhen) Jewelry Testing Co., Ltd. | Indirect subsidiary |
| 12 | IGI (Shanghai) Gemological Research and Testing Limited | Indirect subsidiary |
| 13 | IGI (Shanghai) Gemological Training Company Limited | Indirect subsidiary |
| 14 | IGI Diamonds & Gemstones Testing Laboratory LLC | Indirect subsidiary |
| 15 | AGL HoldCo Inc. | Indirect subsidiary |
| 16 | American Gemological Laboratories, LLC | Indirect subsidiary |

5. Based on our review conducted and procedures performed as stated in paragraph 3, 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the interim financial information of ten subsidiaries which have not been reviewed by their auditors and have been certified by the Holding Company's Management, whose interim financial information reflect total revenues of Rs. 160.83 million, total loss after tax of Rs. 18.16 million and total comprehensive loss of Rs 18.16 million for the quarter ended June 30, 2026 as considered in the Statement. The interim financial information for the said subsidiaries have been furnished to us by the Management of the Holding Company and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such Management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial information certified by the Management.

**For M S K A & Associates LLP (Formerly known as M S K A & Associates)**
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

Ankush A Agrawal
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Date: 2026.07.23 15:20:13 +05'30'

**Ankush Agrawal**
Partner
Membership No.:159694
UDIN: 26159694DDISJO4861

Place: Mumbai
Date: 23 July, 2026

**International Gemological Institute Limited (formerly known as International Gemmological Institute (India) Limited)**
**Registered office : 702, 7th floor, The Capital, Bandra Kurla Complex, Bandra (East), Mumbai 400051.**
**Tel: +91 22 4035 2550 Website: https://www.igi.org/**
**Corporate Identity Number (CIN) : L46591MH1999PLC118476**

## Statement of Unaudited Consolidated financial results for the quarter ended 30 June 2026

*(Amount in Rs million, unless otherwise stated)*

| | | Particulars | Quarter ended | | | Financial year (fifteen months) ended (Refer note 4) |
|---|---|---|---|---|---|---|
| | | | 30 June 2026 | 31 March 2026 | 30 June 2025 | 31 March 2026 |
| | | | Unaudited | Audited (Refer note 5) | Unaudited | Audited |
| I | | **Income** | | | | |
| | a) | Revenue from operations | 3,707.76 | 3,685.62 | 3,009.12 | 15,976.60 |
| | b) | Other income | 158.40 | 182.35 | 137.01 | 642.20 |
| | | **Total income (I)** | **3,866.16** | **3,867.97** | **3,146.13** | **16,618.80** |
| II | | **Expenses** | | | | |
| | a) | Purchase of stock-in-trade | 12.51 | 18.97 | - | 21.62 |
| | b) | Change in inventories of stock-in-trade | 8.58 | 14.40 | (10.66) | (6.02) |
| | c) | Employee benefits expense | 826.94 | 737.53 | 714.16 | 3,532.64 |
| | d) | Finance costs | 28.79 | 26.36 | 24.53 | 123.91 |
| | e) | Depreciation and amortisation expenses | 139.31 | 129.77 | 97.93 | 557.79 |
| | f) | Other expenses | 621.97 | 555.55 | 570.48 | 2,701.84 |
| | | **Total expenses (II)** | **1,638.10** | **1,482.58** | **1,396.44** | **6,931.78** |
| III | | **Profit before tax (I-II)** | **2,228.06** | **2,385.39** | **1,749.69** | **9,687.02** |
| IV | | **Tax expenses:** | | | | |
| | a) | Current tax | 554.19 | 595.56 | 475.72 | 2,590.39 |
| | b) | Adjustment of tax relating to earlier year | (1.30) | 15.28 | (9.87) | (14.58) |
| | c) | Deferred tax (credit)/charge | 17.81 | (21.41) | 18.52 | (0.76) |
| | | **Total tax expenses** | **570.70** | **589.43** | **484.37** | **2,575.05** |
| V | | **Profit for the quarter/year (III-IV)** | **1,657.36** | **1,795.96** | **1,265.32** | **7,111.97** |
| VI | | **Other comprehensive income:** | | | | |
| | | **Items that will not be reclassified to profit or loss:** | | | | |
| | a) | Remeasurement of actuarial gain/(loss) | 3.18 | 58.63 | (5.30) | 45.17 |
| | b) | Income tax on above | (0.80) | (11.73) | 1.00 | (8.34) |
| | | (A) | **2.38** | **46.90** | **(4.30)** | **36.83** |
| | | **Items that will be reclassified to profit or loss** | | | | |
| | a) | Foreign currency translation difference of foreign operations | 39.42 | 63.54 | 80.74 | 309.77 |
| | | (B) | **39.42** | **63.54** | **80.74** | **309.77** |
| | | **Other comprehensive income, net of tax (A) +(B)** | **41.80** | **110.44** | **76.44** | **346.60** |
| VII | | **Total comprehensive income for the quarter/year (V+VI)** | **1,699.16** | **1,906.40** | **1,341.76** | **7,458.57** |
| | | **Profit for the quarter/year attributable to** | | | | |
| | a) | Owners of the Company | 1,657.36 | 1,795.96 | 1,265.32 | 7,111.97 |
| | b) | Non-controlling Interest | - | - | - | - |
| | | **Other Comprehensive Income for the quarter/year attributable to:** | | | | |
| | a) | Owners of the Company | 41.80 | 110.44 | 76.44 | 346.60 |
| | b) | Non-controlling Interest | - | - | - | - |
| | | **Total Comprehensive Income for the quarter/year attributable to:** | | | | |
| | a) | Owners of the Company | 1,699.16 | 1,906.40 | 1,341.76 | 7,458.57 |
| | b) | Non-controlling Interest | - | - | - | - |
| VIII | | Paid-up equity share capital | 864.32 | 864.32 | 864.32 | 864.32 |
| IX | | Other equity | | | | 14,015.64 |
| X | | **Earnings per equity share (in Rs) of face value Rs 2 each** | | | | |
| | a) | Basic (in Rs)/Share (not annualised for quarters) | **3.84** | **4.16** | **2.92** | **16.46** |
| | b) | Diluted (in Rs)/ Share (not annualised for quarters) | **3.71** | **4.02** | **2.81** | **15.92** |

International Gemological Institute Limited MUMBAI

MSKA & ASSOCIATES Chartered Accountants LLP

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Tel: +91 22 4035 2550 Website: https://www.igi.org/
Corporate Identity Number (CIN) : L46591MH1999PLC118476

**Notes to the Statement of Unaudited Consolidated financial results for the quarter ended 30 June 2026**

1 The unaudited consolidated financial results of International Gemological Institute Limited (formerly known as International Gemmological Institute (India) Limited) ("the Company") and its subsidaries (together referred as "Group") have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 as amended.

2 The unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 23 July 2026. These unaudited consolidated financial results have been subjected to limited review by the statutory auditors of the Company and they have expressed an unmodified conclusion on these unaudited consolidated financial results.

3 The Group operates in a single operating segment of certification of diamonds, gemstones and jewellery and related education. Accordingly, the Group has only one reportable segment and presented entity wide disclosure as per paragraph 32-24 of Ind AS 108 "Operating Segment".

a. Break up of revenue based on geographical segment:

*(Rs. in million)*

| Particulars | Quarter ended | | | Financial year (fifteen months) ended (Refer note 4) |
|---|---|---|---|---|
| | 30 June 2026 | 31 March 2026 | 30 June 2025 | 31 March 2026 |
| Within India | 2,757.67 | 2,870.44 | 2,277.79 | 12,093.78 |
| Outside India | 950.09 | 815.18 | 731.33 | 3,882.82 |
| **Total** | **3,707.76** | **3,685.62** | **3,009.12** | **15,976.60** |

b. The carrying amount of Non current operating assets by location of assets:

*(Rs. in million)*

| Particulars | As at 30 June 2026 | As at 31 March 2026 | As at 30 June 2025 | As at 31 March 2026 |
|---|---|---|---|---|
| Within India | 2,880.12 | 2,784.95 | 2,615.59 | 2,784.95 |
| Outside India | 3,978.66 | 3,996.59 | 2,153.60 | 3,996.59 |
| **Total** | **6,858.78** | **6,781.54** | **4,769.19** | **6,781.54** |

4 The Board of Directors on 5 November 2025 have approved the change of financial year of the Company to financial year commencing on 1 April of every year and ending on 31 March of the following year. Consequently, as a transitional arrangement, the previous financial year of the Company is for a period of 15 months commencing 1 January 2025 and ended 31 March 2026 while the current financial year is for 12 months from 1 April 2026 to 31 March 2027.

5 The figures of the quarter ended 31 March 2026 is the balancing figures between the audited figures in respect of the financial year (fifteen months ended) ended 31 March 2026 and the unaudited year-to date figures upto the fourth quarter of the financial year 31 December 2025.

International Gemological Institute Limited MUMBAI

MSKA & ASSOCIATES Chartered Accountants LLP

International Gemological Institute Limited (formerly known as International Gemmological Institute (India) Limited)
Registered office : 702, 7th floor, The Capital, Bandra Kurla Complex, Bandra (East), Mumbai 400051.
Tel: +91 22 4035 2550 Website: https://www.igi.org/
Corporate Identity Number (CIN) : L46591MH1999PLC118476

**Notes to the Statement of Unaudited Consolidated financial results for the quarter ended 30 June 2026**

6 The unaudited consolidated financial results includes the results of the following direct and indirect subsidiaries:

| Name of the entity | Relationship |
|---|---|
| International Gemmological Institute Turkey Precious Stone Certification Services Joint Stock Company | Direct subsidiary |
| International Gemmological Institute BV | Direct subsidiary |
| IGI Netherlands B.V. | Direct subsidiary |
| I.G.I. International Gemmological Institutes (Israel) Ltd. | Indirect subsidiary |
| International Gemological Institute FZCO (formerly known as International Gemmological Institute DMCC) | Indirect subsidiary |
| IGI Diamonds & Gemstones Testing Laboratory L.L.C | Indirect subsidiary |
| International Gemological Institute (HK) Limited | Indirect subsidiary |
| International Gemmological Identification (Thailand) Limited | Indirect subsidiary |
| International Gemological Institute, Inc. | Indirect subsidiary |
| AGL Holdco Inc. | Indirect subsidiary |
| American Gemological Laboratories, LLC | Indirect subsidiary |
| IGI (Shanghai) Business Consulting Company Limited | Indirect subsidiary |
| IGI (Shenzhen) Jewelry Testing Co., Ltd. | Indirect subsidiary |
| IGI (Shanghai) Gemological Research and Testing Limited | Indirect subsidiary |
| IGI (Shanghai) Gemological Training Company Limited | Indirect subsidiary |
| International Gemological Institute for Jewelry and Precious Stones (IGI) | Indirect subsidiary |

7 Previous quarter/year figures have been regrouped/reclassified wherever necessary to confirm to current quarter classification.

8 The above consolidated unaudited financial results are available on the Company's website (investor.igi.org) and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

For and behalf of the Board of Directors of
**International Gemological Institute Limited (formerly known as International Gemmological Institute (India) Limited)**

**Tehmasp Printer**
**Managing Director and CEO**
**DIN: 01306226**

**Place: Mumbai**
**Date: 23 July 2026**

International Gemological Institute Limited MUMBAI

MSKA & ASSOCIATES Chartered Accountants LLP