BLUE DIAMONDS JEWELLERY

INTERIM FINANCIAL STATEMENTS

For The Nine Months Ended 31st December 2025

The information contained in these statements have been extracted from the unaudited financial statements of the Company unless indicated as audited.

QUARTER REVIEW

Blue Diamonds Jewellery Worldwide PLC has released its unaudited Interim Financial Statements for the quarter ended 31 December 2025.

The Company recorded revenue of Rs. 4.9 million for the quarter under review, compared to Rs. 8.4 million in the corresponding quarter of the previous financial year. The decrease in revenue was primarily due to lower sales volumes during the period.

Gross profit for the quarter amounted to Rs. 0.3 million, compared to Rs. 4.0 million reported in the corresponding period of the previous year. The reduction was mainly attributable to the decline in revenue and margin compression.

Administrative expenses decreased to Rs. 5.8 million from Rs. 9.4 million recorded in the corresponding quarter of the previous year, reflecting continued cost rationalization measures undertaken by the Company.

The loss before tax for the quarter was Rs. 6.3 million compared to Rs. 6.5 million in the corresponding quarter of the previous year.

For the nine months ended 31 December 2025, the Company recorded revenue of Rs. 29.7 million compared to Rs. 23.7 million in the previous financial year. Gross profit improved to Rs. 16.1 million from Rs. 6.5 million in the corresponding period of the previous year. The loss before tax for the nine-month period reduced to Rs. 12.3 million compared to Rs. 24.7 million in the corresponding period of the previous year.

The Company continues to focus on prudent cost management and operational efficiency while navigating prevailing economic conditions.



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Chairman

26 Februaty 2025

Blue Diamonds Jewellery Worldwide PLC
STATEMENT OF PROFIT OR LOSS/COMPREHENSIVE INCOME

	Group				Company			
	Quarter Ended 31 December		Nine Months Ended 31 December		Quarter Ended 31 December		Nine Months Ended 31 December	
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)
	2025 Rs. '000	2024 Rs. '000	2025 Rs. '000	2024 Rs. '000	2025 Rs. '000	2024 Rs. '000	2025 Rs. '000	2024 Rs. '000
Revenue	**4,896**	**8,411**	**29,678**	**23,651**	**4,896**	**8,411**	**29,678**	**23,651**
Cost of Sales	(4,632)	(4,460)	(13,621)	(17,155)	(4,632)	(4,460)	(13,621)	(17,155)
Gross Profit/(Loss)	**264**	**3,951**	**16,057**	**6,495**	**264**	**3,951**	**16,057**	**6,495**
Other Operating Income	-	-	-	6,974	-	-	-	6,974
Selling and Distribution Expenses	(2)	(22)	(203)	(2,556)	(2)	(22)	(203)	(2,556)
Administrative Expenses	(5,757)	(9,411)	(25,436)	(32,563)	(5,752)	(9,411)	(25,421)	(29,343)
Finance Costs	(756)	(1,004)	(2,741)	(3,081)	(756)	(1,004)	(2,741)	(3,081)
Finance Income	-	-	-	-	-	-	-	-
Profit /(Loss) before Tax	**(6,251)**	**(6,486)**	**(12,323)**	**(24,730)**	**(6,246)**	**(6,486)**	**(12,308)**	**(21,511)**
Income Tax (Expense) / Reversal	-	-	-	-	-	-	-	-
Profi /(Loss) for the Period	**(6,251)**	**(6,486)**	**(12,323)**	**(24,730)**	**(6,246)**	**(6,486)**	**(12,308)**	**(21,511)**
OTHER COMPREHENSIVE INCOME								
Other Comprehensive Income/(Loss) not to be reclassified to Profit or Loss in Subsequent Period								
Actuarial Gain on Defined Benefit Plans	-	-	-	-	-	-	-	-
Tax on Actuarial Gain on Defined Benefit Plans	-	-	-	-	-	-	-	-
Other Comprehensive Profit/(Loss) for the Period	-		-		-	-	-	-
Total Comprehensive Profit/(Loss) for the Period	**(6,251)**	**(6,486)**	**(12,323)**	**(24,730)**	**(6,246)**	**(6,486)**	**(12,308)**	**(21,511)**
Earnings/(Loss) per share	(0.01)	(0.01)	(0.01)	(0.03)	(0.01)	(0.01)	(0.01)	(0.02)

All values in are Sri Lankan Rupees
Figures in the brackets indicate deductions

The information contained in these statements have been extracted from the un-audited financial statements of the Company unless indicated as audited.

Blue Diamonds Jewellery Worldwide PLC
STATEMENT OF FINANCIAL POSITION

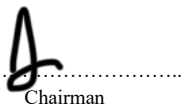
As At	Group			Company		
	31 December 2025	31 December 2024	31 March 2025	31 December 2025	31 December 2024	31 March 2025
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)
ASSETS	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Non-Current Assets						
Property, Plant and Equipment	96,634	102,383	101,030	96,634	102,383	101,030
Right of Use Asset	2,433	2,450	2,433	2,433	2,450	2,433
Other Investments	182	85	182	182	85	182
Investment In Subsidiaries	-	-	-	0.10	0.10	0.10
	99,249	**104,918**	**103,645**	**99,249**	**104,918**	**103,645**
Current Assets						
Inventories	59,464	69,117	63,119	59,464	69,117	63,119
Trade and Other Receivables	27,756	22,662	23,711	34,461	29,368	30,417
Loan Receivables	338	507	507	338	507	507
Cash and Cash Equivalents	3,100	617	380	3,100	617	380
	90,658	**92,903**	**87,717**	**97,362**	**99,609**	**94,423**
Total Assets	**189,907**	**197,821**	**191,362**	**196,612**	**204,527**	**198,068**
EQUITY AND LIABILITIES						
Capital and Reserves						
Stated Capital	252,044	252,044	252,044	252,044	252,044	252,044
Reserves	58,949	58,949	58,949	58,949	58,949	58,949
Accumulated Loss	(248,102)	(221,164)	(235,779)	(241,361)	(214,458)	(229,053)
Total Equity	**62,891**	**89,829**	**75,214**	**69,632**	**96,535**	**81,940**
Non-Current Liabilities						
Interest Bearing Loans and Borrowings	-	-	-		-	-
Employee Benefit Liability	3,420	3,858	3,413	3,420	3,858	3,413
	3,420	**3,858**	**3,413**	**3,420**	**3,858**	**3,413**
Current Liabilities						
Trade and Other Payables	67,518	50,981	62,979	67,482	50,981	62,959
Income Tax Payable	1,065	1,065	1,065	1,065	1,065	1,065
Interest Bearing Loans and Borrowings	50,820	47,823	44,498	50,820	47,823	44,498
Lease Liability	4,193	4,265	4,193	4,193	4,265	4,193
	123,596	**104,134**	**112,735**	**123,560**	**104,134**	**112,715**
Total Equity and Liabilities	**189,907**	**197,821**	**191,362**	**196,612**	**204,527**	**198,068**

These financial statements are in compliance with the requirements of the Companies Act No. 07 of 2007.



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Finance Officer

The Board of Directors is responsible for these financial statements. Signed for and on behalf of the Board by:



.....
Chairman



.....
Director

26 February 2026
Katunayake

Blue Diamonds Jewellery Worldwide PLC
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 DECEMBER

	Group				Company			
	Stated Capital	Revaluation Reserves	Retained Losses	Total Equity	Stated Capital	Revaluation Reserves	Retained Losses	Total Equity
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
As at 01 April 2024 (Audited)	**252,044**	**60,373**	**(197,858)**	**114,559**	**252,044**	**60,373**	**(194,371)**	**118,046**
Loss for the period	-	-	(24,730)	(24,730)	-	-	(21,511)	(21,511)
Realized surplus on Disposal Transferred to Retained Earnings	-	(1,424)	1,424	-	-	(1,424)	1,424	-
Other Comprehensive Income	-	-	-	-	-	-	-	-
Total Comprehensive Loss	-	(1,424)	(23,306)	(24,730)	-	(1,424)	(20,087)	(21,511)
As at 31 December 2024 (Un-Audited)	**252,044**	**58,949**	**(221,164)**	**89,829**	**252,044**	**58,949**	**(214,458)**	**96,535**
As at 01 April 2025 (Un-Audited)	**252,044**	**58,949**	**(235,779)**	**75,214**	**252,044**	**58,949**	**(229,053)**	**81,940**
Loss for the period	-	-	(12,323)	(12,323)	-	-	(12,308)	(12,308)
Other Comprehensive Loss	-	-	-	-	-	-	-	-
Total Comprehensive Loss	-	-	(12,323)	(12,323)	-	-	(12,308)	(12,308)
As at 31 December 2025 (Un-Audited)	**252,044**	**58,949**	**(248,102)**	**62,891**	**252,044**	**58,949**	**(241,361)**	**69,632**

Blue Diamonds Jewellery Worldwide PLC
STATEMENT OF CASHFLOWS
FOR THE PERIOD ENDED 31 DECEMBER

	Group		Company	
	For The Period Ended 31 December		For The Period Ended 31 December	
	2025 (Un-Audited) Rs.'000	2024 (Un-Audited) Rs.'000	2025 (Un-Audited) Rs.'000	2024 (Un-Audited) Rs.'000
Cash Flows From / (Used in) Operating Activities				
Profit/ Loss before tax from continuing operations	(12,322)	(24,730)	(12,307)	(21,511)
Adjustments for Non Cash Items				
Payable Write back	-	(6,970)	-	(6,970)
Depreciation of Property, Plant and Equipment	4,396	4,597	4,396	4,597
Amortization of Right of Use Asset	-	25	-	25
Provision for Retiring Gratuity	604	1,225	604	1,225
Finance Expense	2,635	3,081	2,635	3,081
Exchange Loss	-	(1,307)	-	(1,307)
Provision for Other Expences	7,493	-	7,478	-
Provision for Inventories	(4,666)	2,562	(4,666)	2,562
Disposal Loss of Property , Plant and Equipment	-	658	-	658
Operating Loss before Working Capital Changes	(1,860)	(20,860)	(1,860)	(17,641)
(Increase)/Decrease in Inventories	8,321	6,541	8,321	6,541
(Increase)/Decrease in Trade and Other Receivables	(4,045)	4,810	(4,045)	1,458
Increase/ (Decrease) in Trade and Other Payables	(2,956)	6,318	(2,956)	6,451
Cash Generated from Operations	(540)	(3,191)	(540)	(3,191)
Interest Paid	-	(177)	-	(177)
Gratuity Paid	(598)	(636)	(598)	(636)
Net Cash From/(Used in) Operating Activities	(1,138)	(4,004)	(1,138)	(4,004)
Cash Flows from / (Used in) Investing Activities				
Receipt from Loan and Receivables	169	169	169	169
Disposal of Property , Plant and Equipment	-	1,226	-	1,226
Net Cash Flows From / (Used in) Investing Activities	169	1,395	169	1,395
Cash Flows from / (Used in) Financing Activities				
Proceed from Interest Bearing Loans and Borrowings	3,687	2,372	3,687	2,372
Proceed from Share Isuueing	-	-	-	-
Net Cash Flows Used in Financing Activities	3,687	2,372	3,687	2,372
Net Increase/(Decrease) in Cash and Cash Equivalents	2,718	(236)	2,718	(236)
Cash and Cash Equivalents at the beginning of the period	380	853	380	853
Cash and Cash Equivalents at the end of the period	3,098	617	3,098	617
Analysis of cash & cash equivalents				
Cash in hand and at bank	3,100	617	3,100	37,851
Bank overdraft	46	-	46	-
Cash & cash equivalents at the end of the period	3,146	617	3,146	37,851

All values in are Sri Lankan Rupees
Figures in the brackets indicate deductions
The information contained in these statements have been extracted from the unaudited financial statements of the Company unless indicated as audited.

Blue Diamonds Jewellery Worldwide PLC
PROGRESS OF THE UTILIZATION OF FUNDS RAISED VIA THE RIGHT ISSUE

Objective Number	Objective As per Prospectus/ Circular	Amount Allocated as per Prospectus/Circular	Proposed date of Utilization as per Prospectus/ Circular	Amount Allocated from Proceeds in LKR(A)	% of Total Proceeds	Amount Utillzed in LKR (B)	% of Utilization Against Allocation (B/A)	Clarification if not Fully Utilized Including Where the Funds are Invested (eg- Whether Lent to Related Parties/etc)
1	Settlement of Identified Liabilities	40,000,000.00	End of Q1 In FY 2023/2024	14,952,796.54	12%	14,952,796.54	100%	
2	Business Promotion/ Marketing Activities	167,616,154.00	End of FY 2023/2024	62,658,256.19	50%	62,658,256.19	100%	
3	Creating a Working Capital Buffer to Finance the Regular Business Operations	127,616,153.00	End of FY 2023/2024	47,705,459.27	38%	47,705,459.27	100%	
		335,232,307.00		**125,316,512.00**	**100%**	**125,316,512.00**		

BLUE DIAMONDS JEWELLERY WORLDWIDE PLC
DIRECTORS SHAREHOLDING

AS AT 31 DECEMBER 2025

No.	Name of Director	No. of Shares Voting	No. of Shares Non Voting
1	Mr.Andrew Lee	-	-
2	Mr.Thilina Dinesh	-	250
	Total	**-**	**250**

1 BASE OF THE PREPARATION

The condensed Interim Financial Statements have been prepared in accordance with the Sri Lanka Accounting Standard LKAS 34 – 'Interim Financial Reporting'. The financial

2 SIGNIFICANT ACCOUNTING POLICIES

There were no changes in the accounting policies and methods of computation since the publication of Financial Statements in the Annual Report 2024.

3 CONTINGENT ASSETS AND LIABILITIES

There are no significant changes in the nature of the contingent assets & liabilities disclosed in the Financial Statements for the year ended 31 March 2024.

4 EVENTS AFTER REPORTING DATE

No cicrumstance have arisen subsequent to the quarter - end which require adjustments or disclosures in the financail statements.

5 TRANSITION TO CONSOLIDATED FINANCIAL STATEMENTS

Blue Diamonds Jewellery Worldwide PLC, incorporated in 1991, had historically prepared its financial statements on a standalone basis. On December 6, 2023, the Company incorporated a subsidiary, NGTC Gem & Jewellery (Pvt) Ltd. Commencing from the financial year 2024, Blue Diamonds Jewellery Worldwide PLC transitioned to preparing consolidated financial statements, incorporating the financial results of its subsidiary in accordance with applicable financial reporting standards.

During the course of the statutory audit for the financial year 2023/24, the Company's external auditors observed that NGTC Gem & Jewellery (Pvt) Ltd qualified as a subsidiary and, therefore, should have been consolidated. However, due to an oversight, the Company did not publish consolidated interim financial statements for the 31st December 2023,31st March 2024 and 30th June 2024.

From the second quarter (30th September 2024) of the financial year 2024/25 onwards, the Company has commenced the publication of consolidated interim financial statements, in compliance with [Full SLFRS and International Financial Reporting Standards (IFRS)] the applicable financial reporting requirements and best practices.

6 INFORMATION ON SHARES

The Stated Capital of the Company is LKR 252,043,842/- represented by 925,501,014 fully paid ordinary shares.
The trading of the Company's shares on the Colombo Stock Exchange (CSE) was suspended with effect from 10 December 2024.

The Market Value per share (Rs.)

During the period ended	**Quarter Ended December 2025**	
	Voting	**Non-Voting**
Highest Price during the period	-	-
Lowest Price during the period	-	-
Market Price as at	-	-

Other Information	**Quarter Ended December 2025**		**Quarter Ended December 2024**	
	Group	**Company**	**Group**	**Company**
Earnings/ (loss) per share (Rs.'000)	(0.01)	(0.01)	(0.01)	(0.01)
Net asset per share (Rs.'000)	0.07	0.07	0.10	0.10

**Earnings/loss per share is calculated by dividing the net Profit/loss for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary

**Net Assets per share is calculated by dividing the Net Assets of the Company by the weighted average number of ordinary shares outstanding during the period

PUBLIC SHAREHOLDING
Float Adjusted Market Capitalization

Share Type	**No of Shares**	**Public holding %**	**No. of Shares (Public Holding)**	**No of Public Share Holders**	**Market Price - As at 31.12.2025**	**Market Capitalization -As At 31.12.2025**	**Float Adjusted Market Capitalization -As At 31.12.2025**
Voting	699,524,300	55.97%	391,523,751	14,135	-	-	-
Non-Voting	225,976,714	99.99%	225,976,464	4,808	-	-	-

The Company is compliant with the Minimum Public Holding requirement under option 5 of rule 7.13.1 (a) of the Listing Rules of the Colombo Stock Exchange

TWENTY LARGEST SHARE HOLDERS

AS AT 31 DECEMBER 2025

No.	Name of Voting Share Holder	No. Of shares	%
1	AMBROSIA MANAGEMENT PTE LTD	308,000,000	44.70
2	MISS. P.M.K. GAMAGE	36,648,472	5.32
3	MR. S. SIVAPIRIYAN	30,900,000	4.48
4	MR. A.A.M.N.A. WEERASINGHE	30,893,031	4.48
5	V V S LANKA HOLDINGS (PVT) LTD	21,824,985	3.17
6	MR.X. LIQIANG	16,800,730	2.44
7	MR. C.S.D. PERERA	14,501,688	2.08
8	MR. W. YIN	11,432,629	1.66
9	SRI LANKA INSURANCE CORPORATION LTD – GENERAL FUND	10,265,852	1.49
10	MR. S.S. SOORIYARACHCHI	8,306,565	1.2
11	DR. S.S.L. PERERA	7,396,786	1.07
12	MR. M.H.Z. ABDUE	6,595,685	0.95
13	MR. U.K.B. DAMUNUPOLA	5,000,000	0.72
14	MISS. D.R. EDUSSURIYA	5,000,000	0.72
15	MR. K. NEROOZAN	4,267,863	0.61
16	MR. U.S. WAIDYANATHA	4,076,171	0.59
17	MR. M.T. RAJAB KHAN	4,000,010	0.58
18	BIMPUTH FINANCE PLC	3,454,566	0.5
19	PEOPLE'S LEASING & FINANCE PLC / DR. H.S.D. SOYSA & MRS. G. SOY	3,436,000	0.49
20	PEOPLE'S LEASING & FINANCE PLC/ K.L UDAYANANDA	3,104,069	0.45

No of Ordinary shares represent the Company's Stated Capital 699,524,300

Public Holding - 55.97%

No.	Name of Non Voting Share Holder	No. Of shares	%
1	SERAKA INVESTMENTS LIMITED	16,560,000	7.14
2	MR. S. ABISHEK	8,088,148	3.62
3	MR. C.S.D. PERERA	6,565,542	2.94
4	MR. S. SIVAPIRIYAN	6,120,009	2.74
5	MR. M.H.A. KAMIL	5,860,004	2.62
6	MERCHANT BANK OF SRI LANKA & FINANCE PLC 01	5,250,000	2.35
7	MR. M.F.CADER	5,053,063	2.26
8	PEOPLE'S LEASING & FINANCE PLC/DR.H.S.D.SOYSA & MR	4,375,350	1.95
9	MR. R.E.RAMBUKWELLE	3,735,000	1.67
10	MR. A. WIJESIRIWARDANE	3,489,641	1.56
11	MISS. P.M.K. GAMAGE	3,216,900	1.44
12	MR. W.L.T. ANANDAWANSA (DECEASED)	2,852,921	1.27
13	MR. C.R. PERERA	2,650,000	1.18
14	MR. H.K.S. HALLOLUWA	2,355,301	1.05
15	MR. M.S.M. YOONUS	2,323,500	1.04
16	DR. A.M.A.D.S. ABEYSINGHE	2,320,000	1.03
17	MR. R.R. GOMEZ	2,100,000	0.94
18	MISS. S. DURGA	2,079,424	0.93
19	MR. D.I.L. MADUSHAN	2,000,001	0.89
20	MR. S.M. NAZEER	1,800,000	0.8

No of Ordinary shares represent the Company's Stated Capital 225,976,714

Public Holding - 99.99%

BLUE DIAMONDS JEWELLERY WORLDWIDE PLC
CORPORATE INFORMATION

NAME OF THE COMPANY
Blue Diamonds Jewellery Worldwide PLC

LEGAL FORM
A Public Limited Liability Company incorporated in Sri Lanka and obtained BOI status on 07th March 1991 and listed with Colombo Stock Exchange on 31st March 1992

DATE OF INCORPORATION
21st November 1990

COMPANY REGISTRATION NUMBER
PQ 94

REGISTRARS
KALRUPCO Management Services
(Appointed w.e.f 5th Nov. 2024)
No.31/1, Dudley Senanayake Mawartha,
Colombo 00800
Tel : +94 71 039 6659
Fax : +94 11 234 1737
E-mail : secretarial@mgikalrupco.com
: mgikalrupco@gmail.com

BANKERS
Nations Trust Bank PLC
Seylan Bank PLC
Hatton National Bank PLC
Sampath Bank PLC
Bank of Ceylon

FINANCIAL YEAR END
31st March

SECRETARIES
KALRUPCO Management Services
(Appointed w.e.f 5th Nov. 2024)
No.31/1, Dudley Senanayake Mawartha,
Colombo 00800
Tel : +94 71 039 6659
Fax : +94 11 234 1737
E-mail : secretarial@mgikalrupco.com
: mgikalrupco@gmail.com

REGISTERED OFFICE/FACTORY
Address : 49, Ring Road, Phase 1, I.P.Z, Katunayake.
Telephone : 2253980, 2253497
Fax : 2253498
E-Mail : info@bluediamondsplc.com
Website : www.bluediamondsplc.com

AUDITORS
M/s. Ernst & Young
Chartered Accountants
201 De Seram Place
P.O.Box 101
Colombo 10

BOARD OF DIRECTORS
Mr.Andrew Lee
Mr.Thilina Dinesh Perera
Mr.Harsha Prageeth Perera
Mr.Manoj Ruwan Kumara
Ms.P.T Monali Gunathunga