BLUE DIAMONDS JEWELLERY

INTERIM FINANCIAL STATEMENTS

For The Twelve Months Ended 31 March 2026

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

QUARTER REVIEW

Blue Diamonds Jewellery Worldwide PLC (BDJW) has released its unaudited financial results for the quarter ended 31 March 2026.

The quarter ended 31 March 2026 demonstrated gradual improvement in business activity despite continued market challenges. Revenue increased compared to the corresponding period of the previous year, supported by improved customer engagement and operational initiatives.

Financial Performance

Revenue for the quarter increased to Rs. 5.15 million from Rs. 4.85 million recorded in the corresponding quarter of the previous year. Gross profit improved significantly, reflecting enhanced cost control measures and better inventory management.

Although operating losses remained at a significant level, management continued to focus on reducing overhead costs and improving operational efficiency. The loss after tax for the quarter was Rs. 30.4 million.

Operational Review

During the quarter, the Company continued to strengthen internal processes, optimize resource utilization, and review business strategies aimed at improving profitability. Special attention was given to cost management, working capital optimization, and customer retention initiatives.

Outlook

Management remains cautiously optimistic about future performance. The Company will continue to explore new business opportunities, strengthen revenue streams, and implement measures to improve financial stability. Ongoing efforts are expected to support sustainable growth and enhance shareholder value over the long term.

Key Focus Areas for the Next Quarter

• Revenue growth through expanded business opportunities
• Further reduction of operating costs
• Improved cash flow management
• Strengthening customer relationships and market presence
• Enhancing overall operational efficiency

Chairman
08 June 2026

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

	Group				Company			
	Quarter Ended 31 March		Twelve Months Ended 31 March		Quarter Ended 31 March		Twelve Months Ended 31 March	
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)
	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000
Revenue	**5,148**	**4,846**	**34,825**	**28,497**	**5,148**	**4,846**	**34,825**	**28,497**
Cost of Sales	(1,254)	(8,333)	(14,874)	(20,426)	(1,254)	(8,333)	(14,874)	(20,426)
Gross Profit/(Loss)	**3,894**	**(3,487)**	**19,951**	**8,071**	**3,894**	**(3,487)**	**19,951**	**8,071**
Other Operating Income	-	159	-	7,133	-	159	-	7,133
Selling and Distribution Expenses	(9,277)	(28)	(9,479)	(2,791)	(9,277)	(28)	(9,479)	(2,791)
Administrative Expenses	(21,691)	(10,332)	(47,111)	(59,615)	(21,671)	(10,312)	(47,091)	(56,262)
Finance Costs	(3,330)	(2,820)	(6,070)	(7,304)	(3,330)	(2,820)	(6,070)	(7,304)
Finance Income	-	-	-	-	-	-	-	-
Profit /(Loss) before Tax	**(30,404)**	**(16,509)**	**(42,709)**	**(54,506)**	**(30,384)**	**(16,488)**	**(42,689)**	**(51,153)**
Income Tax (Expense) / Reversal	-	-	-	-	-	-	-	-
Profi /(Loss) for the Period	**(30,404)**	**(16,509)**	**(42,709)**	**(54,506)**	**(30,384)**	**(16,488)**	**(42,689)**	**(51,153)**
OTHER COMPREHENSIVE INCOME								
Other Comprehensive Income/(Loss) not to be reclassified to Profit or Loss in Subsequent Period								
Fair Value Change in Investment in Quoted shares	159	-	159	98	159	-	159	98
Actuarial Gain on Defined Benefit Plans	67	27	67	(342)	67	27	67	(342)
Tax on Actuarial Gain on Defined Benefit Plans	-	-	-	-	-	-	-	-
Other Comprehensive Profit/(Loss) for the Period	**226**	**27**	**226**	**(244)**	**226**	**27**	**226**	**(244)**
Total Comprehensive Profit/(Loss) for the Period	**(30,178)**	**(16,482)**	**(42,483)**	**(54,750)**	**(30,158)**	**(16,461)**	**(42,463)**	**(51,397)**
Earnings/(Loss) per share	(0.03)	(0.02)	(0.05)	(0.06)	(0.03)	(0.02)	(0.05)	(0.06)

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	
	2026	2025	2026	2025
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)
ASSETS	Rs. '000	Rs. '000	Rs. '000	Rs. '000
Non-Current Assets				
Property, Plant and Equipment	92,720	101,030	92,720	101,030
Right of Use Asset	2,824	2,896	2,824	2,896
Other Investments	342	182	342	182
Investment In Subsidiaries	-	-	0.10	0.10
	95,886	**104,108**	**95,886**	**104,108**
Current Assets				
Inventories	56,584	63,050	56,584	63,050
Trade and Other Receivables	9,269	14,530	15,995	21,235
Loan Receivables	254	507	254	507
Cash and Cash Equivalents	405	371	405	371
	66,512	**78,458**	**73,238**	**85,163**
Total Assets	**162,398**	**182,566**	**169,124**	**189,271**
EQUITY AND LIABILITIES				
Capital and Reserves				
Stated Capital	252,044	252,044	252,044	252,044
Reserves	57,351	58,949	57,351	58,949
Accumulated Loss	(291,954)	(251,069)	(285,209)	(244,343)
Total Equity	**17,441**	**59,924**	**24,186**	**66,650**
Non-Current Liabilities				
Employee Benefit Liability	3,753	3,693	3,753	3,693
	3,753	**3,693**	**3,753**	**3,693**
Current Liabilities				
Trade and Other Payables	72,293	63,764	72,274	63,743
Income Tax Payable	1,065	1,065	1,065	1,065
Interest Bearing Loans and Borrowings	62,922	49,462	62,922	49,462
Lease Liability	4,924	4,658	4,924	4,658
	141,204	**118,949**	**141,185**	**118,928**
Total Equity and Liabilities	**162,398**	**182,566**	**169,124**	**189,271**

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

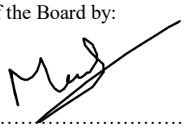


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Finance Officer

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



.....
Chairman



.....
Director

08 June 2026
Katunayake

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

	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)**	**114,560**	**252,044**	**60,373**	**(194,371)**	**118,046**
Loss for the period	-	-	(54,506)	(54,506)	-	-	(51,153)	(51,153)
Realized surplus on Disposal Transferred to Retained Earnings	-	(1,424)	1,424	-	-	(1,424)	1,424	-
Previous Year Adjustment	-	-	114	114	-	-	-	-
Other Comprehensive Income	-	-	(244)	(244)	-	-	(244)	(244)
Total Comprehensive Loss	-	(1,424)	(53,212)	(54,638)	-	(1,424)	(49,973)	(51,397)
As at 01 April 2025 (Un-Audited)	**252,044**	**58,949**	**(251,069)**	**59,924**	**252,044**	**58,949**	**(244,343)**	**66,650**
Loss for the period	-	-	(42,709)	(42,709)	-	-	(42,689)	(42,689)
Realized surplus on Disposal Transferred to Retained Earnings	-	(1,598)	1,598	-	-	(1,598)	1,598	-
Other Comprehensive Income	-	-	226	226	-	-	226	226
Total Comprehensive Loss	-	(1,598)	(40,885)	(42,483)	-	(1,598)	(40,865)	(42,463)
As at 31 March 2026 (Un-Audited)	**252,044**	**57,351**	**(291,953)**	**17,441**	**252,044**	**57,351**	**(285,209)**	**24,186**

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

	Group		Company	
	2026 (Un-Audited) Rs.'000	2025 (Un-Audited) Rs.'000	2026 (Un-Audited) Rs.'000	2025 (Un-Audited) Rs.'000
Cash Flows From / (Used in) Operating Activities				
Loss before tax from continuing operations	(42,709)	(54,506)	(42,689)	(51,153)
Adjustments to reconcile profit before tax to net cash flows:				
Depreciation of Property, Plant and Equipment	5,801	5,951	5,801	5,951
Amortization of Right of Use Asset	52	53	52	53
Provision for Inventories	(1,610)	5,098	(1,610)	5,098
Provision for Retiring Gratuity	725	717	725	717
Provision for Receivables	-	1,236	-	1,236
Finance Expense	5,890	5,987	5,890	5,987
Exchange Loss	3,461	(807)	3,461	(807)
Disposal Loss of Property , Plant and Equipment	2,509	658	2,509	658
Payable Write back	-	6,970	-	6,970
Lease Payment adjustment	(2,155)	(2,033)	(2,155)	(2,033)
Previous Year Adjustment		114	-	-
Provision for Expences	-	7,924	-	7,904
Operating Loss before Working Capital Changes	(28,036)	(22,638)	(28,016)	(19,419)
(Increase)/Decrease in Inventories	8,077	10,072	8,077	10,072
(Increase)/Decrease in Trade and Other Receivables	5,261	11,707	5,241	8,355
Increase/ (Decrease) in Trade and Other Payables	8,527	(2,762)	8,527	(2,629)
Cash Generated from Operations	(6,171)	(3,621)	(6,171)	(3,621)
Interest Paid	-	-	-	-
Gratuity Paid	(598)	(636)	(598)	(636)
Net Cash From/(Used in) Operating Activities	(6,769)	(4,257)	(6,769)	(4,257)
Cash Flows from / (Used in) Investing Activities				
Receipts from loans and receivables	254	169	254	169
Disposal of Property , Plant and Equipment	-	1,226	-	1,226
Net Cash Flows From / (Used in) Investing Activities	254	1,395	254	1,395
Cash Flows from / (Used in) Financing Activities				
Proceed from Interest Bearing Loans and Borrowings	6,549	2,381	6,549	2,381
Net Cash Flows Used in Financing Activities	6,549	2,381	6,549	2,381
Net Increase/(Decrease) in Cash and Cash Equivalents	34	(481)	34	(480)
Cash and Cash Equivalents at the beginning of the period	371	853	372	853
Cash and Cash Equivalents at the end of the period	405	371	406	372
Analysis of cash & cash equivalents				
Cash in hand and at bank	406	372	406	372
Bank overdraft	(58)	(9)	(58)	(9)
Cash & cash equivalents at the end of the period	348	364	348	364

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
DIRECTORS SHAREHOLDING

AS AT 31 MARCH 2026

No.	Name of Director	No. of Shares Voting	No. of Shares Non Voting
1	Mr.Andrew Lee	-	-
2	Mr.Thilina Dinesh	-	250
3	Mr.Harsha Prageeth Perera	-	-
4	Mr.Manoj Ruwan Kumara	-	250
5	Ms.P.T Monali Gunathunga	-	-
	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 statements provide the information as required in terms of Rule 7.4 colombo stock exchange.

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.

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 share 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 March 2026**	
	Voting	**Non-Voting**
Highest Price during the period	-	-
Lowest Price during the period	-	-
Market Price as at	-	-

Other Information	**Quarter Ended March 2026**		**Quarter Ended March 2025**		**Year Ended March 2026**		**Year Ended March 2025**	
	Group	**Company**	**Group**	**Company**	**Group**	**Company**	**Group**	**Company**
Earnings/ (loss) per share (Rs.'000)	(0.03)	(0.03)	(0.02)	(0.02)	(0.05)	(0.05)	(0.06)	(0.06)
Net asset per share (Rs.'000)	0.02	0.03	0.06	0.07	0.02	0.03	0.06	0.07

**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

**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 31.03.2026**	**Market Capitalization -As At 31.03.2026**	**Float Adjusted Market Capitalization -As At 31.03.2026**
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 30TH MARCH 2026

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
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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