BLUE DIAMONDS JEWELLERY

INTERIM FINANCIAL STATEMENTS

For The Three Months Ended 30 June 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 30 June 2026, being the first quarter of the financial year 2026/2027.

During the quarter under review, the Company recorded revenue of approximately Rs. 10.53 million, compared with Rs. 23.17 million recorded during the corresponding quarter of the previous year. This represents a decrease of approximately 54.6%, reflecting the challenging operating environment and lower sales volumes during the period.

Despite the decline in revenue, the Company recorded a profit before tax of approximately Rs. 6.90 million for the quarter, compared with Rs. 6.95 million in the corresponding quarter of the previous year. The Company therefore maintained a broadly stable profit before tax position despite the significant reduction in revenue.

The Company recorded a profit for the period of approximately Rs. 6.90 million for the quarter ended 30 June 2026, compared with approximately Rs. 6.95 million for the corresponding period of 2025.

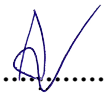
As at 30 June 2026, the Group's total assets amounted to approximately Rs. 183.84 million, compared with Rs. 162.40 million as at 30 June 2025. Total equity increased to approximately Rs. 80.29 million, compared with Rs. 17.44 million in the corresponding period of the previous year. The increase in equity primarily reflects movements in accumulated losses and reserves during the period.

Inventory stood at approximately Rs. 68.37 million as at 30 June 2026, compared with Rs. 58.64 million as at 30 June 2025. Interest-bearing loans and borrowings amounted to approximately Rs. 63.88 million, compared with Rs. 50.30 million in the previous year.

During the first quarter, the Company also reversed an inventory provision of approximately Rs. 12.49 million, based on the assessment of the recoverability and net realisable value of inventories.

The management continues to focus on improving sales volumes, strengthening gross margins, managing operating costs and improving working capital efficiency. The Company will continue to explore opportunities in both existing and potential international markets while maintaining prudent financial and operational controls.

The management remains committed to improving the Company's operational performance and creating sustainable value for shareholders. The Company will continue to monitor market conditions closely and take appropriate measures to strengthen its financial position and profitability during the remainder of the financial year.



……..

Chairman

14 August 2026

Katunayake

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

	Group		Company	
	Quarter Ended 30 June		Quarter Ended 30 June	
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)
	2026 Rs. '000	2025 Rs. '000	2026 Rs. '000	2025 Rs. '000
Revenue	**10,532**	**23,171**	**10,532**	**23,171**
Cost of Sales	(2,614)	(6,339)	(2,614)	(6,339)
Inventory Provision Reversal	12,494	-	12,494	-
Gross Profit/(Loss)	**20,412**	**16,832**	**20,412**	**16,832**
Other Operating Income	-	-	-	-
Selling and Distribution Expenses	(2,320)	(13)	(2,320)	(13)
Administrative Expenses	(10,190)	(8,909)	(10,185)	(8,909)
Finance Costs	(1,007)	(963)	(1,007)	(963)
Finance Income	-	-	-	-
Profit /(Loss) before Tax	**6,895**	**6,947**	**6,900**	**6,947**
Income Tax (Expense) / Reversal	-	-	-	-
Profi /(Loss) for the Period	**6,895**	**6,947**	**6,900**	**6,947**
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	-	-	-	-
Revaluation Gain	-	-	-	-
Actuarial Gain on Defined Benefit Plans	609	-	609	-
Tax on Actuarial Gain on Defined Benefit Plans	-	-	-	-
Other Comprehensive Profit/(Loss) for the Period	**-**	**-**	**-**	**-**
Total Comprehensive Profit/(Loss) for the Period	**7,504**	**6,947**	**7,509**	**6,947**
Earnings/(Loss) per share	0.01	0.01	0.01	0.01

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		
	30.06.2026	30.06.2025	31.03.2026	30.06.2026	30.06.2025	31.03.2026
	(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	91,299	99,394	92,720	91,299	99,394	92,720
Right of Use Asset	2,824	2,433	2,824	2,824	2,433	2,824
Other Investments	342	85	342	342	85	342
Investment In Subsidiaries	-	-	-	0.10	0.1	0.10
	94,465	**101,912**	**95,886**	**94,465**	**101,912**	**95,886**
Current Assets						
Inventories	68,373	58,644	56,584	68,373	58,644	56,584
Trade and Other Receivables	13,450	19,125	9,269	20,176	25,830	15,995
Loan Receivables	254	423	254	254	423	254
Cash and Cash Equivalents	454	3,737	405	454	3,737	405
	82,531	**81,929**	**66,512**	**89,257**	**88,634**	**73,238**
Total Assets	**176,996**	**183,840**	**162,398**	**183,722**	**190,546**	**169,124**
EQUITY AND LIABILITIES						
Capital and Reserves						
Stated Capital	252,044	252,044	252,044	252,044	252,044	252,044
Reserves	57,351	59,034	57,351	57,351	59,034	57,351
Accumulated Loss	(284,451)	(230,784)	(291,954)	(277,700)	(224,059)	(285,209)
Total Equity	**24,944**	**80,294**	**17,441**	**31,695**	**87,019**	**24,186**
Non-Current Liabilities						
Employee Benefit Liability	3,924	3,079	3,753	3,924	3,079	3,753
	3,924	**3,079**	**3,753**	**3,924**	**3,079**	**3,753**
Current Liabilities						
Trade and Other Payables	78,258	44,911	72,293	78,233	44,892	72,274
Income Tax Payable	1,065	1,065	1,065	1,065	1,065	1,065
Interest Bearing Loans and Borrowings	63,881	50,298	62,922	63,881	50,298	62,922
Lease Liability	4,924	4,193	4,924	4,924	4,193	4,924
	148,128	**100,467**	**141,204**	**148,103**	**100,447**	**141,185**
Total Equity and Liabilities	**176,996**	**183,840**	**162,398**	**183,722**	**190,546**	**169,124**

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

.....
Finance Officer

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

.....
Chairman

.....
Director

14 August 2026
Katunayake

Blue Diamonds Jewellery Worldwide PLC
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE

	Stated Capital	Revaluation Reserves	Retained Losses	Total Equity
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
GROUP				
As at 01 April 2025 (Un-Audited)	**252,044**	**59,034**	**(237,731)**	**73,346**
Loss for the period	-	-	6,947	6,947
Other Comprehensive Income	-	-	-	-
Total Comprehensive Loss	-	-	6,947	6,947
As at 30 June 2025 (Un-Audited)	**252,044**	**59,034**	**(230,784)**	**80,294**
As at 01 April 2026 (Un-Audited)	**252,044**	**57,351**	**(291,954)**	**17,440**
Loss for the period	-	-	6,894	6,894
Other Comprehensive Loss	-	-	609	609
Total Comprehensive Loss	-	-	7,504	7,504
As at 30 June 2026 (Un-Audited)	**252,044**	**57,351**	**(284,451)**	**24,944**
COMPANY				
As at 01 April 2025 (Un-Audited)	**252,044**	**59,034**	**(231,005)**	**80,072**
Loss for the period	-	-	6,947	6,947
Other Comprehensive Income	-	-	-	-
Total Comprehensive Loss	-	-	6,947	6,947
As at 30 June 2025 (Un-Audited)	**252,044**	**59,034**	**(224,058)**	**87,019**
As at 01 April 2026 (Un-Audited)	**252,044**	**57,351**	**(285,209)**	**24,186**
Profit / Loss for the Period	-	-	6,899	6,899
Other Comprehensive Income	-	-	609	609.30
Total Comprehensive Income	-	-	7,509	7,509
As at 30 June 2026 (Un-Audited)	**252,044**	**57,351**	**(277,700)**	**31,695**

Blue Diamonds Jewellery Worldwide PLC
STATEMENT OF CASHFLOWS
FOR THE PERIOD ENDED 30 JUNE

	Group		Company	
	For The Period Ended 30 June		For The Period Ended 30 June	
	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				
Profit/ Loss before tax from continuing operations	6,895	6,947	6,900	6,947
Adjustments to reconcile profit before tax to net cash flows:				
Depreciation of Property, Plant and Equipment	1,420	1,496	1,420	1,496
Provision Reversal for Inventories	(12,494)	5,683	(12,494)	5,683
Provision for Retiring Gratuity	780	201	780	201
Finance Expense	959	963	959	963
Provision for Expences	4,383	-	4,383	-
Operating Loss before Working Capital Changes	1,944	15,291	1,949	15,291
(Increase)/Decrease in Inventories	704	(1,209)	704	(1,209)
(Increase)/Decrease in Trade and Other Receivables	(4,182)	2,755	(4,182)	2,755
Increase/ (Decrease) in Trade and Other Payables	1,582	(13,051)	1,577	(13,051)
Cash Generated from Operations	49	3,787	49	3,787
Interest Paid	-	(20)	-	(20)
Gratuity Paid	-	(535)	-	(535)
Net Cash From/(Used in) Operating Activities	49	3,232	49	3,232
Cash Flows from / (Used in) Investing Activities				
Receipts from loans and receivables	-	85	-	85
Net Cash Flows From / (Used in) Investing Activities	-	85	-	85
Cash Flows from / (Used in) Financing Activities				
Proceed from Interest Bearing Loans and Borrowings	-	13	-	13
Net Cash Flows Used in Financing Activities	-	13	-	13
Net Increase/(Decrease) in Cash and Cash Equivalents	49	3,329	49	3,329
Cash and Cash Equivalents at the beginning of the period	405	408	405	408
Cash and Cash Equivalents at the end of the period	454	3,737	454	3,737
Analysis of cash & cash equivalents				
Cash in hand and at bank	454	3,737	454	3,737
Bank overdraft	(58)	(22)	(58)	(22)
Cash & cash equivalents at the end of the period	396	3,715	396	3,715

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 30 JUNE 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	-	-
5	Ms.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.

2.1 During the first quarter of 2026/2027, the Company reversed an inventory provision of Rs 12,493,601/-

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 Tradding of 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 June 2026**	
	Voting	**Non-Voting**
Highest Price during the period	-	-
Lowest Price during the period	-	-
Market Price as at	-	-

Other Information	**Quarter Ended June 2026**		**Quarter Ended June 2025**	
	Group	**Company**	**Group**	**Company**
Earnings/ (loss) per share (Rs.'000)	0.01	0.01	0.01	0.01
Net asset per share (Rs.'000)	0.03	0.03	0.09	0.09

**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 30.06.2026**	**Market Capitalization -As At 30.06.2026**	**Float Adjusted Market Capitalization -As At 30.06.2026**
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 30 JUNE 2026

No.	Name of Voting Share Holder	No. Of shares	%
1	AMBROSIA MANAGEMENT PTE LTD	308,000,000	44.03
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.Monali Gunathunga