BLUE DIAMONDS JEWELLERY

INTERIM FINANCIAL STATEMENTS

For The Six Months Ended 30th September 2026

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
Quarter Ended 30 September 2026

Blue Diamonds Jewellery Worldwide PLC presents its unaudited financial results for the quarter and six-month period ended 30 September 2026.

For the quarter ended 30 September 2026, Group revenue increased to Rs. 25.6 million compared with Rs. 1.61 million in the corresponding quarter of the previous year. Gross profit improved to Rs. 17.8 million from a gross loss of Rs. 1.04 million. However, the Group recorded a profit of Rs. 2.0 million compared with Rs. 13.02 million loss in the previous year, mainly due to operating and finance expenses.

For the six-month period, Group revenue amounted to Rs. 36.1 million, compared with Rs. 24.78 million in the corresponding period of 2025. The Group recorded a loss of Rs. 3.5 million compared with Rs. 6.07 million in the previous year.

As at 30 September 2026, the Group's total assets amounted to approximately Rs. 206.6 million, while total equity stood at Rs. 36.1 million. Current liabilities amounted to approximately Rs. 167.22 million, and cash and cash equivalents stood at approximately Rs. 1.03 million.

Management will focus on improving sales, maintaining gross margins, controlling operating expenses and strengthening the Group's liquidity and working capital position. The Board will continue to monitor the Group's financial performance and ability to meet its obligations.



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Chairman
R.J.A.M.I Arshan
13 November 2026

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

	Group				Company			
	Quarter Ended 30 September		Six Months Ended 30 September		Quarter Ended 30 September		Six Months Ended 30 September	
	2026 Un-Audited Rs. '000	2025 Un-Audited Rs. '000	2026 Un-Audited Rs. '000	2025 Un-Audited Rs. '000	2026 Un-Audited Rs. '000	2025 Un-Audited Rs. '000	2026 Un-Audited Rs. '000	2025 Un-Audited Rs. '000
Revenue	**25,620**	**1,611**	**36,151**	**24,782**	**25,620**	**1,611**	**36,151**	**24,782**
Cost of Sales	(7,778)	(2,650)	(10,392)	(8,989)	(7,778)	(2,650)	(10,392)	(8,989)
Gross Profit/Loss	**17,842**	**(1,039)**	**25,759**	**15,793**	**17,842**	**(1,039)**	**25,759**	**15,793**
Other Operating Income	9	-	9	-	9	-	9	-
Selling and Distribution Expenses	(2,342)	(187)	(4,663)	(201)	(2,342)	(187)	(4,663)	(201)
Administrative Expenses	(12,365)	(10,770)	(22,550)	(19,678)	(12,360)	(10,760)	(22,545)	(19,668)
Finance Costs	(1,053)	(1,021)	(2,059)	(1,984)	(1,053)	(1,021)	(2,059)	(1,984)
Finance Income	-	-	-	-	-	-	-	-
Profit / Loss before Tax	**2,091**	**(13,017)**	**(3,504)**	**(6,070)**	**2,096**	**(13,007)**	**(3,499)**	**(6,060)**
Income Tax (Expense) / Reversal	-	-	-	-	-	-	-	-
Profit / Loss for the Period	**2,091**	**(13,017)**	**(3,504)**	**(6,070)**	**2,096**	**(13,007)**	**(3,499)**	**(6,060)**
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	-	-	-	-	-	-	-	-
Tax on Actuarial Gain on Defined Benefit Plans	-	-	-	-	-	-	-	-
Other Comprehensive Loss for the Period	-	-	-	-	-	-	-	-
Total Comprehensive Loss for the Period	**2,091**	**(13,017)**	**(3,504)**	**(6,070)**	**2,096**	**(13,007)**	**(3,499)**	**(6,060)**
Earnings/(Loss) per share	0.00	(0.01)	(0.00)	(0.01)	0.00	(0.01)	(0.00)	(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

	Group			Company		
As At	**30.09.2026 Un-Audited Rs.**	**30.09.2025 Un-Audited Rs.**	**31.03.2026 Un-Audited Rs.**	**30.09.2026 Un-Audited Rs.**	**30.09.2025 Un-Audited Rs.**	**31.03.2026 Un-Audited Rs.**
ASSETS						
Non-Current Assets						
Property, Plant and Equipment	89,863	97,881	92,720	89,863	97,881	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	0.10	0.10
	93,029	**100,399**	**95,886**	**93,029**	**100,399**	**95,885**
Current Assets						
Inventories	80,806	57,745	86,527	80,806	57,745	86,527
Trade and Other Receivables	31,565	16,550	9,269	38,291	23,256	15,995
Loan Receivables	254	338	254	254	338	254
Cash and Cash Equivalents	1,003	535	405	1,003	535	405
	113,628	**75,168**	**96,455**	**120,354**	**81,874**	**103,180**
Total Assets	**206,657**	**175,567**	**192,341**	**213,383**	**182,273**	**199,065**
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	(273,292)	(243,802)	(269,789)	(266,542)	(237,066)	(263,044)
Total Equity	**36,102**	**67,276**	**39,605**	**42,853**	**74,012**	**46,351**
Non-Current Liabilities						
Employee Benefit Liability	3,329	3,281	3,199	3,329	3,281	3,199
	3,329	**3,281**	**3,199**	**3,329**	**3,281**	**3,199**
Current Liabilities						
Trade and Other Payables	96,354	48,464	80,624	96,331	48,434	80,604
Income Tax Payable	1,065	1,065	1,065	1,065	1,065	1,065
Interest Bearing Loans and Borrowings	64,881	51,288	62,922	64,881	51,288	62,922
Lease Liability	4,924	4,193	4,924	4,924	4,193	4,924
	167,224	**105,010**	**149,535**	**167,201**	**104,980**	**149,515**
Total Equity and Liabilities	**206,656**	**175,567**	**192,341**	**213,383**	**182,273**	**199,065**

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:

E.F. 17.09.2026

.....

Chairman

.....

Director

13 November 2026
Katunayake

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

	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 2025 (Un-Audited)	**252,044**	**59,034**	**(237,731)**	**73,347**	**252,044**	**59,034**	**(231,005)**	**80,072**
Loss for the period	-	-	(6,071)	(6,071)	-	-	(6,061)	(6,061)
Other Comprehensive Income	-	-	-	-	-	-	-	-
Total Comprehensive Loss	-	-	(6,071)	(6,071)	-	-	(6,061)	(6,061)
As at 30 September 2025 (Un-Audited)	**252,044**	**59,034**	**(243,802)**	**67,276**	**252,044**	**59,034**	**(237,066)**	**74,012**
As at 01 April 2026 (Un-Audited)	**252,044**	**57,351**	**(269,789)**	**39,605**	**252,044**	**57,351**	**(263,044)**	**46,351**
Profit / Loss for the Period	-	-	(3,504)	(3,504)	-	-	(3,499)	(3,499)
Other Comprehensive Income	-	-	-	-	-	-	-	-
Total Comprehensive Income	-	-	(3,504)	(3,504)	-	-	(3,499)	(3,499)
As at 30 September 2026 (Un-Audited)	**252,044**	**57,351**	**(276,797)**	**36,102**	**252,044**	**57,351**	**(270,042)**	**42,853**

	Group		Company	
	For The Period Ended 30 September		For The Period Ended 30 September	
	2026 (Un-Audited) Rs.'000	2025 (Un-Audited) Rs.'000	2026 (Un-Audited) Rs.'000	2025 (Un-Audited) Rs.'000
Cash Flows Used in Operating Activities				
Loss before tax from continuing operations	**(3,503)**	**(6,071)**	**(3,498)**	**(6,061)**
Adjustments for Non Cash Items				
Depreciation of Property, Plant and Equipment	2,857	3,009	2,857	3,009
Provision for Inventories	(569)	(3,743)	(569)	(3,743)
Provision for Retiring Gratuity	363	403	363	403
Finance Expense	1,960	1,961	1,960	1,961
Provision for Expences	10,900	-	10,900	-
Operating Loss before Working Capital Changes	12,006	(4,441)	12,011	(4,431)
(Increase)/Decrease in Inventories	6290	9,117	6,290	9,117
(Increase)/Decrease in Trade and Other Receivables	(22,296)	5,329	(22,296)	5,329
Increase/ (Decrease) in Trade and Other Payables	4,597	(9,500)	4,592	(9,510)
Cash Generated from Operations	598	505	598	505
Interest Paid	-	(12)	-	(12)
Gratuity Paid	-	(535)	-	(535)
Net Cash From/(Used in) Operating Activities	**598**	**(42)**	**598**	**(42)**
Cash Flows from / (Used in) Investing Activities				
Receipt from Loans and Receiveble	-	169	-	169
Net Cash Flows From / (Used in) Investing Activities	**-**	**169**	**-**	**169**
Cash Flows from / (Used in) Financing Activities				
Proceed from Interest Bearing Loans and Borrowings	-	25	-	25
Net Cash Flows Used in Financing Activities	**-**	**25**	**-**	**25**
Net Increase/(Decrease) in Cash and Cash Equivalents	**598**	**152**	**598**	**152**
Cash and Cash Equivalents at the beginning of the period	405	416	405	416
Bank Over Draft	-	(34)	-	- 34
Cash and Cash Equivalents at the end of the period	**1,003**	**535**	**1,003**	**535**

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 SEPTEMBER 2026

No.	Name of Director	No. of Shares Voting	No. of Shares Non Voting
1	Mr.Thilina Dinesh Perera	-	250
2	Mr.Manoj Ruwan Kumara	-	-
3	Mr.R.J.A.M I Arshan	-	-
4	Mr.Balachandran Niransan	-	-
5	Mr.Shiwakumar Ramabadra	-	-
	Total	**-**	**250**

TWENTY LARGEST SHARE HOLDERS

AS AT 30TH SEPTEMBER 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	1.20
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	0.50
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%

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 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 September 2026	
	Voting	Non-Voting
Highest Price during the period	-	-
Lowest Price during the period	-	-
Market Price as at	-	-

Other Information	Quarter Ended September 2026		Quarter Ended September 2025	
	Group	Company	Group	Company
Earnings/ (loss) per share (Rs.'000)	0.00	0.00	(0.01)	(0.01)
Net asset per share (Rs.'000)	0.04	0.05	0.07	0.08

**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 shares outstanding during the period

**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

7 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 30.09.2026	Market Capitalization -As At 30.09.2026	Float Adjusted Market Capitalization - As At 30.09.2026
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

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.Thilina Dinesh Perera
Mr.Manoj Ruwan Kumara
Mr.R.J.A.M.I Arshan
Mr.Balachandran Niransan
Mr.Shiwakumar Ramabadra