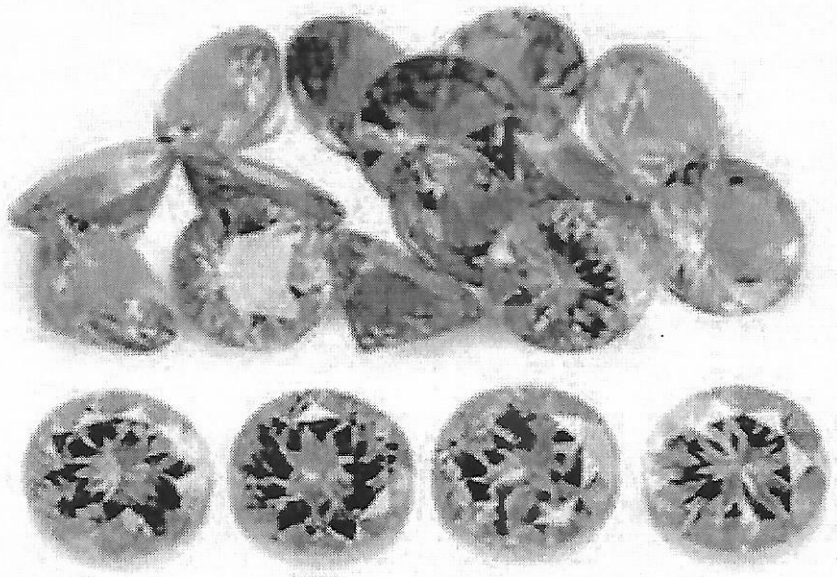
RADIANT GEMS INTERNATIONAL PLC



INTERIM FINANCIAL STATEMENT FOR THE QUARTER ENDED 30th June - 2026

RADIANT GEMS INTERNATIONAL PLC
COMPREHENSIVE INCOME STATEMENT

	Unaudited 30-Jun-26 Rs.Cts	Unaudited 30-Jun-25 Rs.Cts	Change %	Unaudited 31-Mar-26 Rs.Cts
	(01/04/2026 to 30/06/2026)	*(01/04/2025 to 30/06/2025)*		*(01/04/2025 to 31/03/2026)*
Turnover	54,607,316	55,886,149	-2%	234,586,312
Cost of Sales	(17,757,421)	(21,788,479)	-18.5%	(83,894,269)
Gross profit	36,849,896	34,097,670	8%	150,692,043
Other Income	69,488	41,157	68.84%	248,585
Administration Expenses	(31,340,305)	(24,959,383)	26%	(148,517,229)
Distribution Expenses	(466,791)	(74,943)	523%	(1,423,550)
Profit/(Loss)from operation	5,112,288	9,104,501		999,849
Finance Income	-	-		-
Finance Costs	(3,179,071)	(3,128,201)	2%	(11,513,494)
Other Financial Items				
Exchange Loss/(Gain) Adjustment	(643,246)	(24,314)		2,831,504
Net Finance costs	(3,822,316)	(3,152,515)		(8,681,990)
Profit/(Loss) Before Taxation	1,289,971	5,951,987	-78%	(7,682,141)
Income Tax Expenses	-	-		-
	1,289,971	5,951,987	-78%	(7,682,141)
Other Comprehensive Income	-	-		-
Total Comprehensive Income	1,289,971	5,951,987	-78%	(7,682,141)
Earning / (Loss) Per Share	0.54	2.48	-78%	(3.20)

Note

- *All values are in Sri Lankan Rupees. Figures in brackets indicate deductions.*
  The above figures are subject to audit.

RADIANT GEMS INTERNATIONAL PLC
FINANCIAL POSITION AS AT 30th June 2026

	Unaudited	Unaudited	Un Audited
	As at	As at	As at
	30/06/2026	30/06/2025	31/03/2026
	(01/04/2026 to 30/06/2026)	*(01/04/2025 to 30/06/2025)*	*(01/04/2025 to 31/03/2026)*
ASSETS	**Rs.Cts**	**Rs.Cts**	**Rs.Cts**
NON CURRENT ASSETS		-	
Property Plant & Equipment	190,386,462	144,347,890	194,183,811
Right of Use Assets	2,006,035	4,903,645	2,674,716
	192,392,497	149,251,535	196,858,527
Investment in Stock of Gems Stones	11,755,835	8,106,931	11,755,835
	11,755,835	8,106,931	11,755,835
CURRENT ASSETS			
Stock	2,195,262	6,315,922	1,974,682
Trade & Other Receivables	59,142,877	22,293,630	29,668,649
Deposit & Prepayments	2,838,502	2,029,257	2,290,856
Cash in Hand	7,694,776	10,680,067	45,499,224
	71,871,416	41,318,876	79,433,411
	276,019,748	198,677,342	288,047,773
EQUITY LIABILITIES			
Stated Capital	24,000,000	24,000,000	24,000,000
Retained Earnings	(55,207,021)	(107,343,073)	(56,496,993)
Other component of Equity	145,422,217	145,547,807	145,422,217
	114,215,196	62,204,734	112,925,224
NON CURRENT LIABILITIES			
Gratuity Provision	17,614,845	11,692,134	17,659,845
Interest Bearing Borrowing	48,182,920	49,692,714	49,000,925
Lease Creditors Payable After One Year	19,996,442	39,537,744	34,566,707
Deferred Liability	12,844,871	1,813,242	12,844,871
	98,639,079	102,735,834	114,072,349
CURRENT LIABILITIES			
Bank overdraft	17,872,336	14,487,165	16,977,711
Amount Due to Directors	4,364,968	-	4,783,726
Creditors & Accrued Expenses	35,959,738	19,249,609	36,883,519
Lease Creditor Payable	3,618,732	-	1,206,244
Interest Bearing Borrowing	1,349,700	-	1,199,000
	63,165,473	33,736,774	61,050,200
	276,019,748	198,677,342	288,047,773

Note
These Financial Statements are in compliance with the requirement of the Companies Act No. 7 of 2007.

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J.B.C. Dharmasena
Financial Officer

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

S.H. Munasinghe
Chairman / Managing Director

A.D. Madushanka
Director

13th Aug 2026

RADIANT GEMS INTERNATIONAL PLC
CASH FLOW STATEMENT

	Unaudited 31-Mar-26 Rs.Cts (01/04/2026 to 30/06/2026)	Unaudited 31-Mar-25 Rs.Cts (01/04/2025 to 30/06/2025)	Un-Audited 31-Mar-26 Rs.Cts (01/04/2025 to 31/03/2026)
Net (Loss)/Profit before Taxation	1,289,971	5,951,987	(7,682,141)
Adjustments for			
Depreciation	5,945,890	4,707,417	25,579,519
Gratuity Provision	105,000	105,000	420,000
Amotization of Right of Use Asset	668,682	668,679	2,674,716
Finance Cost & Exchange loss/(Gain) adjustment	-		
	6,719,572	5,481,096	28,674,235
Operating Profit /(Loss)Before Working Capital Changes	8,009,543	11,433,083	20,992,094
Changes in Working Capital			
Decrease/(Increases) in Debtors & Other Receivable	(18,277,635)	(7,598,957)	(8,192,756)
(Increases)/Decrease in Deposits & Prepayments	(1,416,956)	(2,053,479)	(187,592)
(Decrease)/Increase in Creditors & Accrued Expenses	(11,669,822)	(1,943,881)	(3,577,294)
Decrease/(Increase) in Stock	(220,580)		277,937
Changes In Working Capital	(31,584,992)	(11,596,317)	(11,679,704)
Cash generated from operational activities	**(23,575,449)**	**(163,234)**	**9,312,390**
Interest Paid	1,870,876		199,984
Interest Received			
Gratuity Paid	(150,000)	(252,000)	(835,500)
WHI Paid			
Exchange Loss /			
Net Cash Flow from Operating Activities	(21,854,573)	(415,234)	8,676,874
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of Fixed Assets	(2,148,541)	(81,149)	(5,763,078)
Investment in Stock of Gems Stones	-	-	
Net Cash Used in Investing Activities	(2,148,541)	(81,149)	(5,763,078)
Lease Creditor Payable			
Term Loan Repayment	(667,305)	(630,315)	(937,200)
Term loan Received			
Finance Lease (Payment) Received	(14,663,403)	(1,602,292)	935,283
Welfare Fund	634,750	-	430,824
Related Party Loan			
Net Cash used in Financing Activities	(14,695,958)	(2,232,607)	428,908
Net Decrease in Cash or Cash Equivalents	(38,699,072)	(2,728,990)	3,342,703
Cash & Cash Equivalent at the Beginning of the period			
Cash at Bank	45,074,224	12,226,800	39,134,923
Cash in Hand	425,000	425,000	425,000
	45,499,224	12,651,800	39,559,923
Overdraft	(16,977,711)	(14,931,107)	(14,381,113)
Cash and cash equivalent at the beginning of the period	28,521,513	(2,279,307)	25,178,810
Cash and cash equivalent at the end of the period	**(10,177,559)**	**(5,008,297)**	**28,521,513**
Cash & Cash Equivalent at the End of the period-Note			
Cash at Bank	7,118,127	9,116,777	45,074,224
Cash in Hand	576,650	362,092	425,000
	7,694,777	9,478,869	45,499,224
Overdraft	(17,872,336)	(14,487,166)	(16,977,711)
Cash and cash equivalent at the end of the period	**(10,177,559)**	**(5,008,297)**	**28,521,513**

Note

All values are in Sri Lankan Rupees. Figures in brackets indicate deductions.The above figures are subject to audit.

RADIANT GEMS INTERNATIONAL PLC
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30TH JUNE - 2026

Description	Stated Capital	Retained Profit/ (Loss)	Other component of Equity	Total
Balance as at 01-04-2025	24,000,000	(48,814,857)	59,925,660	35,110,803
Adgestment		6	9,760,098	9,760,104
Revaluation Recerve			75,736,459	75,736,459
Acturial Loss				-
Profit for the period		(7,682,141)		(7,682,141)
Balance as at 31-03-2026	24,000,000	(56,496,993)	145,422,217	112,925,225
Balance as at 01-04-2026	24,000,000	(56,496,993)	145,422,217	112,925,225
Revaluation Reserve	-			
Adgestment			-	-
Profit for the period		1,289,972		1,289,972
Balance as at 30-06-2026	24,000,000	(55,207,021)	145,422,217	114,215,196

NOTES TO THE FINANCIAL STATEMENTS

1) Figures for the Quarter ended 30th June 2026 are provisional and are subject to audit.

2) The interim condensed Financial Satements have been prepared in compliance with Sri Lanka Accounting Standard LKAS 34 - Interim Financial Reporting. These interim condensed Financial Statements should be read in conjunction with the Annual Financial Statements for the year ended 31st March 2027, including the changes to accounting policies as a result of convergence to Sri Lanka Financial Reporting Standards "SLFRS".

3) The Financial Statements for the Quater ended 30th June 2026 are prepared in accordance with Sri Lanka Accounting Standards (SLFRS/LKAS) immediately effective from 1 April 2012.

4) There have been no other events subsequent to the Balance Sheet date , which require disclosure in the Interim Financial Statements.

5) There has not been a significant change in the nature of the contingent liabilities and contingent assets, which were disclosed in the last Annual Report.

6) **MARKET VALUE OF SHARES FOR THE QUARTER ENDED**	**30-Jun-26**	**30-Jun-25**
Closing Price	154.75	63.90
Highest Price	194.00	89.00
Lowest Price	141.50	63.00

7) **RATIOS**

Net Asset Value Per Share	47.59	25.92

8) **DIVIDEND PAYMENT**

Interim Dividend	Nil	Nil
Final Dividend	Nil	Nil

RADIANT GEMS INTERNATIONAL PLC
NOTES TO THE FINANCIAL STATEMENTS

09) Number of shares representing the stated capital as at 30th June 2026 was 2,400,000

10) The percentage of shares held by the public as at 30th June 2026 was 85.12% of Issued Share Capital

11) Float adjusted market capitalization as at 30th June 2026 was Rs.371,400,000/-

12) The applicable option under CSE Rule 7.13.1 on minimum public holding is option 5

13) Number of Public Shareholders as at 31st March 2026 was 1086

14) The number of shares held by the board of directors are as follows

Mr.S.H Munasinghe - Chairman/Managing Director		
- Individual	5,000	
- Jointly with Mr.H.Abeywardhana	26,547	
- Jointly with Mrs.K.V.Munasinghe	14,311	
- Jointly with Mrs.K.V.Abhayawardhane	11,000	
Mr. M.I. Munasinghe	4,150	61,008
Mr. S.R.D.Abhayawardhane		Nil
Mr. A.D. Madushanka		Nil
Mr. A.M.T.D.Karunarathne		Nil

15) List of 20 major share holders as at 31st March 2026

	NAME	SHAREHOLDING	PER (%)
1	YG Holding SA	244,300	10.18
2	Mr.K.E.H. De Alwis	205,481	8.56
3	Mr.E Naftule	183,010	7.63
4	Mr.N Naftule	183,009	7.63
5	Mr.D.P.Navaratnam	165,700	6.90
6	Mr.R Naftule	156,866	6.54
7	Orava (Pvt)Ltd	116,566	4.86
8	Senkadagala Finance PLC S M D N P Banda	100,000	4.17
9	Mrs.A G N Kulartnepategay/G N Kularathne /Miss.A G N Ku	80,000	3.33
10	Mr.W P Fernando	32,930	1.37
11	Mr.L Kadirgamar	29,900	1.25
12	B.R.M.S. Gunaratne	27,995	1.17
13	Mr.H Abhayawardhana / Mrs.K Munasinghe	26,548	1.11
14	Mr.H Abhayawardhana /Mr.S H Munasinghe.	26,547	1.11
15	Mr.H Abhayawardhana /Mr.R V Munasinghe	26,547	1.11
16	Mr.H Abhayawardhana /Mr.N V Munasinghe	26,547	1.11
17	Hatton National Bank PLC /Mr.R.E.Rambukwelle	21,500	0.90
18	Mr.W.R.Dharmasena	21,000	0.88
19	Mr.R.Naftule	20,000	0.83
20	Mrs.D.Martenstyn	19,825	0.83
		1,714,271.00	**71.47**