RADIANT GEMS INTERNATIONAL PLC



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

RADIANT GEMS INTERNATIONAL PLC
COMPREHENSIVE INCOME STATEMENT

	Unaudited 30-Sep-26 Rs.Cts	Unaudited 30-Sep-25 Rs.Cts	Change %	Unaudited 30-Sep-26 Rs.Cts	Unaudited 30-Sep-25 Rs.Cts	Change %	Audited 31-Mar-26 Rs.Cts
	(01/07/2026 to 30/09/2026)	*(01/07/2025 to 30/09/2025)*		*(01/04/2026 to 30/09/2026)*	*(01/04/2025 to 30/09/2025)*		*(01/04/2025 to 31/03/2026)*
Turnover	45,066,130	68,159,652	-34%	99,666,920	124,045,801	-20%	234,586,312
Cost of Sales	(19,061,799)	(20,331,751)	-6.2%	(36,850,391)	(42,120,230)	-13%	(113,889,524)
Gross profit	26,004,331	47,827,901	-46%	62,816,529	81,925,571	-23%	120,696,788
Other Income	92,709	45,614	103.25%	162,196	86,771	87%	832,922
Administration Expenses	(29,996,646)	(32,084,524)	-7%	(65,211,847)	(57,008,528)	14%	(111,861,776)
Distribution Expenses	(114,411)	73,725	-255%	(581,202)	(1,218)	0%	(1,894,027)
Other Expenses							(383,157)
Profit/(Loss)from operation	(4,014,017)	15,862,716		(2,814,323)	25,002,596		7,390,750
Finance Income	-	-		-	-	-	187,171
Finance Costs	(4,502,591)	(2,905,871)	55%	(8,377,118)	(6,034,071)	39%	(10,294,978)
Other Financial Items							(2,840,163)
Exchange Loss/(Gain) Adjustment	(204,654)	59,693		438,592			
Net Finance costs	(4,707,245)	(2,846,178)		(7,938,526)	(6,034,071)		(12,947,970)
Profit/(Loss) Before Taxation	(8,721,262)	13,016,538	-167%	(10,752,849)	18,968,525	-157%	(5,557,220)
Income Tax Expenses	-	-		-			(2,449,072)
	(8,721,262)	13,016,538	-167%	(10,752,849)	18,968,525	-157%	(8,006,292)
Other Comprehensive Income	-	-		-			-
Total Comprehensive Income	(8,721,262)	13,016,538	-167%	(10,752,849)	18,968,525	-157%	(8,006,292)
Earning / (Loss) Per Share	(3.63)	5.42	-167%	(4.48)	7.90		(3.34)

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 Sep 2026

	Unaudited As at 30/09/2026 (01/07/2026 to 30/09/2026) Rs.Cts	Unaudited As at 30/09/2025 (01/07/2025 to 30/09/2025) Rs.Cts	Audited As at 31/03/2026 (01/04/2025 to 31/03/2026) Rs.Cts
ASSETS			
NON CURRENT ASSETS		-	
Property Plant & Equipment	181,299,087	133,551,248	195,387,802
Right of Use Assets	11,097,451	13,772,172	2,674,716
	192,396,539	147,323,420	198,062,518
Investment in Stock of Gems Stones	11,755,835	7,570,566	12,845,835
	11,755,835	7,570,566	12,845,835
CURRENT ASSETS			
Stock	2,212,127	6,582,253	882,171
Trade & Other Receivables	42,546,140	38,490,453	21,648,163
Deposit & Prepayments	2,831,891	-	-
Cash in Hand	10,946,906	28,326,388	45,693,474
	58,537,064	73,399,095	68,223,808
	262,689,438	228,293,081	279,132,161
EQUITY LIABILITIES			
Stated Capital	24,000,000	24,000,000	24,000,000
Retained Earnings	(63,172,486)	(48,315,507)	(52,136,542)
Other component of Equity	131,717,383	88,266,739	121,976,295
	92,544,897	63,951,232	93,839,753
NON CURRENT LIABILITIES			
Gratuity Provision	17,719,845	13,985,098	17,659,845
Interest Bearing Borrowing	46,214,054	43,496,296	47,598,517
Lease Creditors Payable After One Year	14,618,292	26,650,050	25,040,901
Deferred Liability	20,214,625	12,844,871	20,214,625
	98,766,816	96,976,315	110,513,888
CURRENT LIABILITIES			
Bank overdraft	16,724,361	14,912,605	17,171,961
Amount Due to Directors	3,706,210	6,040,000	4,543,726
Creditors & Accrued Expenses	36,909,445	36,907,188	32,314,302
Lease Creditor Payable	11,391,108	4,352,226	9,937,831
Interest Bearing Borrowing	2,646,600	5,153,516	10,810,700
	71,377,724	67,365,535	74,778,520
	262,689,438	228,293,081	279,132,161

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

.....
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 Nov 2026

RADIANT GEMS INTERNATIONAL PLC
CASH FLOW STATEMENT

	Unaudited 30-Sep-26 Rs.Cts (01/07/2026 to 30/09/2026)	Unaudited 30-Sep-25 Rs.Cts (01/07/2025 to 30/09/2025)	Audited 31-Mar-26 Rs.Cts (01/04/2025 to 31/03/2026)
Net (Loss)/Profit before Taxation	(8,721,262)	13,016,538	(5,557,220)
Adjustments for			
Depreciation	8,174,438	4,707,417	25,595,597
Gratuity Provision	105,000	105,000	2,644,908
Amotization of Right of Use Asset	668,682	668,679	2,674,716
Finance Cost & Exchange loss/(Gain) adjustment		-	12,969,090
	8,948,120	5,481,096	43,884,311
Operating Profit /(Loss)Before Working Capital Changes	226,858	18,497,635	38,327,091
Changes in Working Capital			
Decrease/(Increases) in Debtors & Other Receivable	5,436,865	5,324,783	743,803
(Increases)/Decrease in Deposits & Prepayments	188,274	(3,525,348)	
(Decrease)/Increase in Creditors & Accrued Expenses	(2,205,313)	(530,497)	4,548,867
Decrease/(Increase) in Stock	(226,766)	(386,525)	159,368
Changes In Working Capital	3,193,061	882,413	5,452,038
Cash generated from operational activities	**3,419,919**	**19,380,047**	**43,779,129**
Interest Paid	(605,663)	(373,895)	(1,564,459)
Interest Received	-		187,171
Gratuity Paid	-	(367,500)	(835,500)
WHI Paid	(30,000)		(18,717)
Exchange Loss /	-		
Net Cash Flow from Operating Activities	2,784,256	18,638,651	41,547,624
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of Fixed Assets	(60,000)	358,409	(1,573,287)
Investment in Stock of Gems Stones	-	-	
Net Cash Used in Investing Activities	(60,000)	358,409	(1,573,287)
Lease Creditor Payable	(5,596,143)		(14,474,928)
Term Loan Repayment	(671,966)	(499,869)	(4,630,036)
Term loan Received			
Finance Lease (Payment) Received	7,120,912	(1,602,292)	9,004,267
Welfare Fund	537,394		
Related Party Loan	-		
Net Cash used in Financing Activities	1,390,198	(2,102,161)	(10,100,697)
Net Decrease in Cash or Cash Equivalents	4,114,454	16,894,899	29,873,640
Cash & Cash Equivalent at the Beginning of the period			
Cash at Bank	7,118,127	10,643,956	13,153,980
Cash in Hand	576,650	362,092	425,000
	7,694,777	11,006,048	13,578,980
Overdraft	(17,586,686)	(14,487,165)	(14,931,107)
Cash and cash equivalent at the beginning of the period	(9,891,909)	(3,481,117)	(1,352,127)
Cash and cash equivalent at the end of the period	**(5,777,455)**	**13,413,783**	**28,521,513**
Cash & Cash Equivalent at the End of the period-Note			
Cash at Bank	10,362,652	27,990,336	45,268,474
Cash in Hand	584,254	336,052	425,000
	10,946,906	28,326,388	45,693,474
Overdraft	(16,724,361)	(14,912,606)	(17,171,961)
Cash and cash equivalent at the end of the period	**(5,777,455)**	**13,413,783**	**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 SEPTEMBER - 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		5,922,070	(5,922,070)	-
Revaluation Recerve		(1,237,463)	67,972,705	66,735,242
Acturial Loss				-
Profit for the period		(8,006,292)		(8,006,292)
Balance as at 31-03-2026	24,000,000	(52,136,542)	121,976,295	93,839,753
Balance as at 01-04-2026	24,000,000	(52,136,542)	121,976,295	93,839,753
Revaluation Reserve	-			
Adgestment		(283,095)	9,741,088	9,457,993
Profit for the period		(10,752,849)		(10,752,849)
Balance as at 30-09-2026	24,000,000	(63,172,486)	131,717,383	92,544,897

NOTES TO THE FINANCIAL STATEMENTS

1) Figures for the Quarter ended 30th September 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 September 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-Sep-26**	**30-Sep-25**
Closing Price	125.25	82.10
Highest Price	160.00	88.50
Lowest Price	115.00	63.00

7) **RATIOS**

Net Asset Value Per Share	38.56	26.65

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 September 2026 was 2,400,000

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

11) Float adjusted market capitalization as at 30th September 2026 was Rs.288,000,000/-

12) The applicable option under CSE Rule 7.13.1 on minimum public holding is option 9

13) Number of Public Shareholders as at 30th September 2026 was 1096

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 25 major share holders as at 30th September 2026

	NAME	SHAREHOLDING	PER (%)
1	YG Holding SA	244,300	10.18
2	Mr.K.E.H. De Alwis	196,675	8.19
3	Mr.E Naftule	183,010	7.63
4	Mr.N Naftule	183,009	7.63
5	Mr.D.P.Navaratnam	165,475	6.89
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	27,997	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.R.Naftule	20,000	0.83
19	Mrs.D.Martenstyn	19,825	0.83
20	Mr.W.R.Dharmasena	19,400	0.81
21	Mrs.K.V.Munasinghe /Mr.S.Munasinghe	14,311	0.60
22	Mrs.K.V.Munasinghe /Miss.R.V.Munasinghe	14,311	0.60
23	Mrs.K.V.Munasinghe /Miss.N.V.Munasinghe	14,311	0.60
24	Mr.S.I.M.Riswan	12,770	0.53
25	Mr.W.P.C.C.Piyasena	12,753	0.53
		1,772,098.00	**73.88**