

DIAMOND INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
As At December 31, 2024

	Note	December 2024	June 2024
Authorized share capital			
40,000,000 Ordinary shares of Rs. 10/- each		<u>400,000,000</u>	<u>400,000,000</u>
Issued, subscribed and Paid Up Capital	7	90,000,000	90,000,000
Surplus on revaluation of fixed assets		102,729,230	102,729,230
Reserves		(27,319,247)	53,957,846
Share Holders' Equity		<u>165,409,983</u>	<u>246,687,076</u>
NON CURRENT LIABILITIES			
Due to related parties and others	8	137,297,971	137,297,971
Deferred liabilities		54,839,517	41,803,535
		<u>192,137,488</u>	<u>179,101,506</u>
CURRENT LIABILITIES			
Trade and other payables		50,818,938	63,871,347
Provision for taxation		38,444,337	38,245,751
		<u>89,263,275</u>	<u>102,117,098</u>
TOTAL EQUITY & LIABILITIES		<u>446,810,747</u>	<u>527,905,680</u>
Contingencies & Commitments	9	-	-
ASSETS			
NON CURRENT ASSETS			
Property Plant And Equipments	10	139,272,698	143,053,892
Long Term Deposits		330,885	330,885
Investments Under equity Method	11	66,651,177	66,651,177
Investments available for sale		200,979,643	107,862,104
		<u>407,234,404</u>	<u>317,898,057</u>
CURRENT ASSETS			
Stock in trade	12	1,976,000	168,982,610
Loan and Advances		36,224,445	38,109,534
Cash and bank balances		1,375,898	2,915,479
		<u>39,576,343</u>	<u>210,007,623</u>
TOTAL ASSETS		<u>446,810,747</u>	<u>527,905,680</u>

The annexed notes form an integral part of these financial statements.


Chief Executive


Chief Financial Officer


Director

DIAMOND INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

	Note	Half Year Ended		Quarter Ended	
		Dec- 31,2024 Rupees	Dec- 31,2023 Rupees	Dec- 31,2024 Rupees	Dec- 31,2023 Rupees
Sales - net		15,886,914	-	15,886,914	-
Cost of raw material sold	13	(167,006,610)	-	(167,006,610)	-
Gross profit		(151,119,696)	-	(151,119,696)	-
Administrative expenses		(10,040,368)	(11,516,068)	(6,251,148)	(6,294,448)
Selling and Distribution expenses		-	-	-	-
		(10,040,368)	(11,516,068)	(6,251,148)	(6,294,448)
		(161,160,064)	(11,516,068)	(157,370,844)	(6,294,448)
Other Operating income		-	-	-	-
Profit/(Loss) from Operations		(161,160,064)	(11,516,068)	(157,370,844)	(6,294,448)
Other expenses		-	-	-	-
Finance Cost		-	-	-	-
Share of profit/(loss) of associated companies		-	-	-	-
Profit before Taxation		(161,160,064)	(11,516,068)	(157,370,844)	(6,294,448)
TAXATION					
- Current		(198,586)	-	(198,586)	-
- Deferred Tax		931,649	(11,158,928)	931,649	(11,181,492)
		733,062	(11,158,928)	733,062	(11,181,492)
Profit after Taxation		(160,427,001)	(22,674,996)	(156,637,781)	(17,475,940)
Earning per Share	14	(17.83)	(2.52)	(17.40)	(1.94)

The annexed notes form an integral part of these financial statements.


Chief Executive


Chief Financial Officer


Director

DIAMOND INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

	Half Year Ended	
	Dec- 31, 2024 Rupees	Dec- 31, 2023 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	(161,160,064)	(11,516,068)
Adjustment for Non Cash and other items:		
Depreciation on property, plant and equipment	3,781,194	4,222,740
Share of loss of associated company	-	-
Provision for other receivable	-	-
Finance cost	-	-
Dividend Income	-	-
Cash Flow Before Working Capital Changes	(157,378,870)	(7,293,328)
Working Capital Changes		
(Increase)/Decrease in Current Assets		
Stock in Trade	167,006,610	(7,930)
Trade Debts	-	-
Loans and Advances	1,885,089	(853,930)
	168,891,699	(861,860)
Increase/(Decrease) in Current Liabilities		
Trade and Other Payables	(13,052,409)	8,522,725
Cash Inflow / (Outflow) From Operations	(1,539,580)	367,537
Income tax (paid)/Refund	-	-
Finance cost paid	-	-
Net Cash Inflow / (Outflow) From Operating Activities	(1,539,580)	367,537
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	-	-
Net Cash Generated from /(used in) Investing Activities	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Net Cash Flow from Financing Activities	-	-
Net (Decrease) in Cash & Cash Equivalents	(1,539,580)	367,536
Cash & Cash Equivalents at Beginning of the Year	2,915,479	1,776,054
Cash & Cash Equivalents at End of the year	1,375,898	2,143,590

The annexed notes form an integral part of these financial statements.

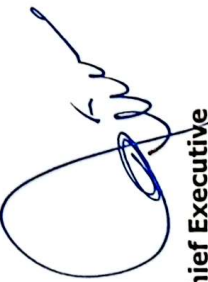

Chief Executive


Chief Financial Officer


Director

DIAMOND INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

	Share Capital	Revaluation Surplus	RESERVES		TOTAL EQUITY
			CAPITAL	REVENUE	
			Fair value reserve	Accumulated Profits / Losses	
			----- (Rupees) -----		
Balance as at 01 July 2023	90,000,000	107,587,220	28,334,159	5,563,633	231,485,012
Profit / (Loss) for the year				(22,674,996)	(22,674,996)
Realization of Revaluation Surplus		(2,428,995)		2,428,995	-
Other comprehensive income for the year			34,557,067		34,557,067
Balance as at 31 December 2023	90,000,000	105,158,224	62,891,226	(14,682,368)	243,367,082
Balance as at 01 July 2024	90,000,000	102,729,230	67,769,568	(13,811,722)	246,687,076
Profit / (Loss) for the year				(160,427,001)	(160,427,001)
Realization of Revaluation Surplus		-		-	-
Other comprehensive income for the year			79,149,909		79,149,909
Balance as at 31 December 2024	90,000,000	102,729,230	146,919,477	(174,238,724)	165,409,984


Chief Executive


Chief Financial Officer


Director