

DIAMOND INDUSTRIES LIMITED

23-Km, Multan Road, Mohlanwal, Lahore Tel: (042) 111-111-666, 37540336-7,

Fax: (042) 37540335, E.mail: diamondind@diamondfoam.com

FORM-7

Ref:- DIL/CS/006-4

Dated:-25-04-2025

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Subject:- **FINANCIAL RESULTS FOR THE QUARTER ENDED 31-03-2025**

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on April 25, 2025 at 02:00 pm at 23-Km, Multan Road, Mohlanwal, Lahore, recommended the following:

- i. **CASH DIVIDEND**
An interim Cash Dividend for the quarter ended 31-03-2025 at Rs. NIL per share i.e. NIL%. This is an addition to Interim Dividend(s) already paid at Rs. NIL per share i.e. NIL %. **AND/OR**
- ii. **BONUS SHARES:** It has been recommended by the Board of Directors to issue interim Bonus shares in proportion of NIL share(s) held i.e. NIL%. This is in addition to the Interim Bonus Shares already issued @NIL%.
- iii. **RIGHT SHARES:**
The Board has recommended issuing NIL% Right Shares at per/at a discount/premium of Rs.NIL per share(s) in proportion of NIL share(s) for every NIL share(s). The entitlement of right shares being declared simultaneously will be/will not be applicable on Bonus Shares as declared above.
- iv. **ANY OTHER ENTITLEMENT/CORPORATE ACTION**
- v. **ANY OTHER PRICE-SENSITIVE INFORMATION**
The financial results of the Company are attached.

The Company shall give complete income statements including earning per share for the current interim period and cumulatively for the current financial year to date, with comparative income statements for the comparable interim periods (current the year-to-date of the immediately preceding financial year). In addition, if there is any observation / qualification of the auditors while reviewing the second quarterly accounts, the same should also be intimated. In case the consolidated Profit & Loss Accounts are applicable, it will be required to communicate the standalone with consolidated Profit & Loss Accounts separately for the same period.

The above entitlement will be paid to the shareholders whose names will appear in the Register of Members on DD/MM/YYYY.

The share transfer Books of the company will be closed from DD/MM/YYYY to DD/MM/YYYY (both days inclusive). Transfers received at the Corplink (Pvt) Ltd., Wings Arcade, 1-K, Commercial, Model Town, Lahore at the close of business on DD/MM/YYYY will be treated in time for the purpose of above entitlement to the transferees.

The Quarterly Report of the Company for the year ended 31-03-2025 will be transmitted through PUCARS separately, within the specified time.

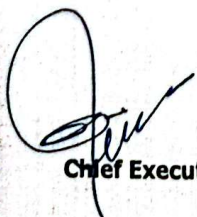
Yours sincerely,
For DIAMOND INDUSTRIES LIMITED
ZAHID AHMAD
Company Secretary

Factory: Plot # 25, Gadoon Amazai Industrial Estate, Swabi, Khyber Pakhtoonkhwa, Ph (0938) 270597

DIAMOND INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
As At March 31, 2025

	Note	March 2025	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		(16,024,969)	53,957,846
Share Holders' Equity		<u>176,704,261</u>	<u>246,687,076</u>
NON CURRENT LIABILITIES			
Due to related parties and others	8	137,297,971	137,297,971
Deferred liabilities		54,764,611	41,803,535
		<u>192,062,582</u>	<u>179,101,506</u>
CURRENT LIABILITIES			
Trade and other payables		43,986,607	63,871,347
Provision for taxation		38,445,561	38,245,751
		<u>82,432,168</u>	<u>102,117,098</u>
TOTAL EQUITY & LIABILITIES		<u>451,199,010</u>	<u>527,905,680</u>
Contingencies & Commitments	9	-	-
ASSETS			
NON CURRENT ASSETS			
Property Plant And Equipments	10	137,382,102	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		203,585,760	107,862,104
		<u>407,949,924</u>	<u>317,898,057</u>
CURRENT ASSETS			
Stock in trade	12	1,976,000	168,982,610
Loan and Advances		39,243,278	38,109,534
Cash and bank balances		2,029,809	2,915,479
		<u>43,249,086</u>	<u>210,007,623</u>
TOTAL ASSETS		<u>451,199,010</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 NINE MONTHS ENDED MARCH 31, 2025

	Note	Nine Months Ended		Quarter Ended	
		Mar- 31, 2025 Rupees	Mar- 31, 2024 Rupees	Mar- 31, 2025 Rupees	Mar- 31, 2024 Rupees
Sales - net		15,984,816	-	-	-
Cost of raw material sold	13	(167,006,610)	-	-	-
Gross profit		(151,021,794)	-	-	-
Administrative expenses		(14,916,920)	(15,755,192)	(4,876,553)	(4,239,124)
Selling and Distribution expenses		-	-	-	-
		(14,916,920)	(15,755,192)	(4,876,553)	(4,239,124)
		(165,938,714)	(15,755,192)	(4,876,553)	(4,239,124)
Other Operating income		13,393,128	322,065	-	-
Profit/(Loss) from Operations		(152,545,586)	(15,433,127)	(4,876,553)	(4,239,124)
Other expenses			-	-	-
Finance Cost			-	-	-
Share of profit/(loss) of associated companies			-	-	-
Profit before Taxation		(152,545,586)	(15,433,127)	(4,876,553)	(4,239,124)
TAXATION					
- Current		(199,810)	-	(1,224)	-
- Deferred Tax		1,397,473	(10,657,484)	465,824	524,008
		1,197,663	(10,657,484)	464,601	524,008
Profit after Taxation		(151,347,924)	(26,090,611)	(4,411,952)	(3,715,116)
Earning per Share	14	(16.82)	(2.90)	(0.49)	(0.41)

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


Chief Executive


Chief Financial Officer


Director

DIAMOND INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2025

	Nine Months Ended		Quarter Ended	
	Mar- 31, 2025 Rupees	Mar- 31, 2024 Rupees	Mar- 31, 2025 Rupees	Mar- 31, 2024 Rupees
Profit / (Loss) for the year	(151,347,924)	(26,090,611)	(4,411,952)	(3,393,051)
Other Comprehensive Income				
Items that cannot be reclassified to profit and loss account				
Revaluation During the year before classification to Investment properties	-	-	-	-
Related deferred tax	-	-	-	-
Items that may be reclassified to profit and loss account				
Unrealized gain / (loss) arising on remeasurement, investments available for sale	95,723,657	29,784,960	2,606,117	(4,772,107)
Unrealized gain arising on remeasurement of long term investment of associated companies	(14,358,549)	-	(390,918)	-
Related Deferred tax				
	81,365,108.39	29,784,960.00	2,215,199.65	(4,772,107.00)
Total Comprehensive Income for the year	(69,982,815)	3,694,349	(2,196,753)	(8,165,158)

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 NINE MONTHS ENDED MARCH 31, 2025

	Nine Months Ended	
	Mar- 31,2025 Rupees	Mar- 31,2024 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	(152,545,586)	(15,433,127)
Adjustment for Non Cash and other items:		
Depreciation on property, plant and equipment	5,671,790	6,217,403
Share of loss of associated company	-	-
Provision for other receivable	-	-
Finance cost	-	-
Dividend Income	(13,393,128)	(322,065)
Cash Flow Before Working Capital Changes	(160,266,924)	(9,537,789)
Working Capital Changes		
(Increase)/Decrease in Current Assets		
Stock in Trade	167,006,610	-
Trade Debts	-	-
Loans and Advances	(1,133,744)	(1,154,561)
	165,872,866	(1,154,561)
Increase/(Decrease) in Current Liabilities		
Trade and Other Payables	(19,884,740)	10,060,556
Cash Inflow / (Outflow) From Operations	(14,278,798)	(631,794)
Income tax (paid)/Refund	-	(458,648)
Finance cost paid	-	-
Net Cash Inflow / (Outflow) From Operating Activities	(14,278,798)	(1,090,442)
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	13,393,128	322,065
Net Cash Generated from /(used in) Investing Activities	13,393,128	322,065
CASH FLOW FROM FINANCING ACTIVITIES		
Net Cash Flow from Financing Activities	-	-
Net (Decrease) in Cash & Cash Equivalents	(885,670)	(768,377)
Cash & Cash Equivalents at Beginning of the Year	2,915,479	1,776,054
Cash & Cash Equivalents at End of the year	2,029,809	1,007,677

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 NINE MONTHS ENDED MARCH 31, 2025

	Share Capital	March 2025 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				(26,090,611)	(26,090,611)
Realization of Revaluation Surplus		(3,643,493)		3,643,493	-
Other comprehensive income for the year			29,784,960		29,784,960
Balance as at 31 March 2024	90,000,000	103,943,727	58,119,119	(16,883,485)	235,179,361
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				(151,347,924)	(151,347,924)
Realization of Revaluation Surplus		-		-	-
Other comprehensive income for the year			81,365,108		81,365,108
Balance as at 31 March 2025	90,000,000	102,729,230	149,134,677	(165,159,646)	176,704,261


Chief Executive


Chief Financial Officer


Director