

# 3rd Quarterly Report

For the Quarter Ended 31 March 2025

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### **CORPORATE PROFILE**

### BOARD OF DIRECTORS

1.	Mr. Iftikhar Shaffi	Chief Executive	(Executive)
2.	Mr. Nazir Ahmad	Director	(Independent)
3.	Mr. Imran Kabir	Director	(Independent)
4.	Mrs. Seema Iftikhar	Director	(Non-Executive)
5.	Mr. Muhammad Sameer	Director	(Non-Executive)
6.	Mr. Hashim Aslam Butt	Director	(Non-Executive)
7.	Mr. Mohib Hussain	Director	(Non-Executive)

### **COMPANY SECRETARY**

Mr. Zahoor Ahmad

### **CHIEF FINANCIAL OFFICER**

• Mr. Munawar Hussain

### **AUDIT COMMITTEE**

1.	Mr. Imran Kabir	Chairman	(Independent Director)
2.	Mr. Muhammad Sameer	Member	(Non-Executive Director)
3.	Mr. Hashim Aslam Butt	Member	(Non-Executive Director)

### **HUMAN RESOURCE & REMUNERATION COMMITTEE**

1.	Mr. Imran Kabir	Chairman	(Independent Director)
2.	Mr. Muhammad Sameer	Member	(Non-Executive Director)
3.	Mr. Hashim Aslam Butt	Member	(Non-Executive Director)

### **LEGAL ADVISOR**

• A.K. Minhas Law Associates

### **AUDITORS**

ZAHID JAMIL & CO Chartered Accountants Office # 702, 7th Floor, Eden Heights, Main Jail Road, Lahore

### **BANKERS**

- Allied Bank Limited
- Askari Commercial Bank Limited
- Bank Alfalah Limited
- Habib Metropolitan Bank Limited
- Silk Bank Limited
- Standard Chartered Bank Pakistan Limiated

### **REGISTERED OFFICE**

 Plot No. 25, Gadoon Amazai, Industrial Estate, Swabi, Khyber Pakhtoonkhwa Tel: 0938-270597, 270297

### **FACTORY**

 Plot No. 25, Gadoon Amazai, Industrial Estate, Swabi, Khyber Pakhtoonkhwa Tel: 0938-270597, 270297

### PRINCIPLE OFFICE

23-Km, Multan Road, Mohlanwal, Lahore

Tel: 042-37540336-7

Fax: 042-37540335, 35300010 E.mail: <u>info@diamondfoam.com</u>

### **SHARE REGISTRAR**

M/s Corplink (Pvt) Limited
 Wings Arcade, 1-K Commercial, Model Town, Lahore

Tel: 042-35839182, 35887262

Fax: 042-35869037



### **DIRECTORS' REPORT**

Dear Shareholders.

On behalf of the Board of Directors of **Diamond Industries Ltd.,** I feel pleasure to present before you unaudited quarterly financial statements of the company for the quarter ended March 31, 2025.

### **BRIEFREVIEW OF OPERATIONS:**

As previously reported, we suspended our manufacturing business indefinitely on January 10, 2023, due to various reasons, including the factory's remote location, which made operations unfeasible. Recently, our directors decided to permanently close down the foam manufacturing business and explore new innovative products utilizing our existing land, buildings, and infrastructure. However during the quarter, we incurred operating expenses, resulting in a profit/loss after taxation of Rs. (4.411) million, compared to Rs. (3.715) million in the corresponding quarter ended March 31, 2024.

Regarding disputed matters under litigation with Customs Authorities, FBR, SECP, Stock Exchanges, and others, as reported in our annual financial statements under "Contingencies & Commitments," we are contesting these vigorously at the appropriate forums, and there is no change in their status."

### **FUTURE OUTLOOK:**

Our management is considering to start new business operations via market penetration. However, the prevailing economic conditions have created substantial obstacles. We are continuously monitoring the situation and will strive to revive our business activities in near future.

### **EARNING PER SHARE:**

The earnings per share of the company for the period under review are Rs. (0.49) as compared to Rs. (0.41) in the last corresponding quarter ended March 31, 2024.

### **ACKNOWLEDGEMENT:**

The Board of Directors deeply expresses its appreciation to the staff, workers and all other stakeholders for their continued support in achieving the reported level of performance.

For and on behalf of Board

IFTIKHA'R SHAFFI Chief Executive IMRAN KABIR Director

Lahore

Dated: - 25th April, 2025

## ڈائریکٹرز کی رپورٹ

### پیارے شیئر ہولڈرز ،

ڈائمنڈ انڈسٹریز لمیٹڈ کے بورڈ آف ڈائریکٹرز کی جانب سے مجھے ۳۱ مارچ ۲۰۲۰ کو ختم ہونے والی سہ ماہی کے لئے کمپنی کے غیر آڈٹ شدہ سہ ماہی مالیاتی گوشو ارے آپ کے سامنے پیش کرتے ہوئے خوشی محسوس ہوتی ہے۔

### آپریشنز کا مختصر جائزه:

جیس کہ پہلے بتایا گیا تھا، ہم نے فیکٹری کے دور در از مقام سمیت مختلف وجوہات کی بنا پر ۱۰ جنوری، ۲۰۲۳ کو اپنے مینو فیکچرنگ کاروبار کو غیر معینہ مدت کے لئے معطل کر دیا، جس نے آپریشن کو ناقابل عمل بنا دیا. حال ہی میں، ہمارے ڈائریکٹرز نے فوم مینو فیکچرنگ کے کاروبار کو مستقل طور پر بند کرنے اور ہماری موجودہ زمین، عمار توں اور بنیادی ڈھانچے کو استعمال کرتے ہوئے نئی اختر اعی مصنوعات کی تلاش کرنے کا فیصل کی تاہم سہ ماہی کے دور ان ہم نے آپریٹنگ اخر اجات کیے جس کے نتیجے میں ۳۱ مارچ ۲۰۲۶ء کو ختم ہونے والی سہ ماہی کے مقابلے میں ۲۱، ۶٫۶ ملین روپے کا بعد از ٹیکس منافع/نقصان ہوا۔

کسٹم حکام، ایف بی آر، ایس ای سی پی، اسٹاک ایکسچینج اور دیگر کے ساتھ قانونی چارہ جوئی کے تحت زیر التوا معاملات کے بارے میں، جیسے کہ ہمارے سالانہ مالی گوشو اروں میں "ہنگامی حالات اور و عدوں" کے تحت بتایا گیا ہے، ہم مناسب فور مز پر ان کا بھرپور مقابلہ کر رہے ہیں، اور ان کی حیثیت میں کوئی تبدیلی نہیں آئی ہے۔

### مستقبل كا نقطم نطر:

ہماری انتظامیہ مارکیٹ میں داخلے کے ذریعے نئے کاروباری آپریشن شروع کرنے پر غور کر رہی ہے۔ تاہم، موجودہ معاشی حالات نے کافی رکاوٹیں پیدا کی ہیں. ہم صور تحال کی مسلسل نگر انی کر رہے ہیں اور مستقبل قریب میں اپنی کاروباری سرگرمیوں کو بحال کرنے کی کوشش کریں گے۔

### في حصص آمدني:

۳۱ مارچ ۲۰۲٤ ء کو ختم ہونے والی آخری سے ماہی کے مقابلے میں زیر غور مدت کے لئے کمپنی کی فی حصص آمدنی (۶۹، ووپے) رہی۔

### اعتراف:

بور لا آف لاائر یکٹرز کارکردگی کی رپورٹ کردہ سطح کے حصول میں مسلسل تعاون پر عملے، کارکنوں اور دیگر تمام اسٹیک بوللارز کا تہد دل سے شکریہ ادا کرتا ہے۔

افتخار شفیع

عمران کبیر ڈائریکٹر

لاہور تاریخ: ۲۰ اپریل ۲۰۲۵ء

# CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION As At March 31, 2025

	Note	March 2025	June 2024
<b>Authorized share capital</b> 40,000,000 Ordinary shares of Rs. 10/- each		400,000,000	400,000,000
Issued, subscribed and Paid Up Capital Surplus on revaluation of fixed assets Reserves	7	90,000,000 102,729,230 (16,024,969)	90,000,000 102,729,230 53,957,846
Share Holders' Equity		176,704,261	246,687,076
NON CURRENT LIABILITIES			
Due to related parties and others Deferred liabilities	8	137,297,971 54,764,611	137,297,971 41,803,535
CURRENT LIABILITIES		192,062,582	179,101,506
Trade and other payables Provision for taxation		43,986,607 38,445,561	63,871,347 38,245,751
		82,432,168	102,117,098
TOTAL EQUITY & LIABILITIES		451,199,010	527,905,680
Contingencies & Commitments	9	-	-
ASSETS NON CURRENT ASSETS			
Property Plant And Equipments Long Term Deposits	10	137,382,102 330,885	143,053,892 330,885
Investments Under equity Method Investments available for sale	11	66,651,177 203,585,760	66,651,177 107,862,104
CURRENT ASSETS		407,949,924	317,898,057
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
		43,249,086	210,007,623
TOTAL ASSETS		451,199,010	527,905,680

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

**Chief Executive** Chief Financial Officer

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Director

# CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED) FOR THE NINE MONTHS ENDED MARCH 31, 2025

		Nim a At a ch	a Franka d	Outsite	. F., d., d
	Nata	Nine Month			r Ended
	Note	Mar- 31,2025	Mar- 31,2024		
		Rupees	Rupees	Rupees	Rupees
Sales - net		15,984,816	-	-	-
Cost of raw material sold	13	(167,006,610)	-	-	-
Gross profit		(151,021,794)	-	-	-
Administrative expenses Selling and Distribution expenses		(14,916,920)	(15,755,192)	(4,876,553) -	(4,239,124)
		(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 comp	oanies		- - -		- - -
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** 

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

(3,393,051)

(4,411,952)

(26,090,611)

(151,347,924) Rupees

Rupees

Rupees

Profit / (Loss) for the year

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

Unrealized gain arising on remeasurement of long term investment of

associated companies Related Deferred tax

Total Comprehensive Income for the year

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

Director

(8,165,158)	(2,196,753)	3,694,349	(69,982,815)
(4,772,107.00)	2,215,199.65	29,784,960.00	81,365,108.39
1	(390,918)	1	(14,358,549)
(4,772,107)	2,606,117	29,784,960	95,723,657
1 1	1 1		

Chief Executive

**Chief Financial Officer** 



			TOTAL EQ	
ирітер)	RESERVES	REVENUE	Accumulated Profits /Losses	
IN EQUITY (UN-A RCH 31, 2025	RESE	CAPITAL	Fair value reserve	(Ringes)
INTERIM STATEMENT OF CHANGES IN EQUITY (UI FOR THE NINE MONTHS ENDED MARCH 31, 2025	March 2025		Revaluation Surplus	
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE NINE MONTHS ENDED MARCH 31, 2025			Share Capital	(Pilose)
CONDENSE				

				NEVERSOL	
	Share Capital	Revaluation Surplus	Fair value reserve	Accumulated Profits /Losses	TOTAL EQUITY
		(Rupees)	(Rupees)		
Balance as at 01 July 2023	000'000'06	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	<u>_</u>		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		ı		•	
Other comprehensive income for the year	_		81,365,108		81,365,108

Chief Executive

**Chief Financial Officer** 



Director

(165,159,646)

102,729,230 149,134,677

90,000,000

Balance as at 31 March 2025

# CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE NINE MONTHS ENDED MARCH 31, 2025

FOR THE NINE MONTHS ENDED MARCH 31, 2025						
March 2002/15e Month	s Ended					
Mar- 31,2025	Mar- 31,2024					
Rupees	Rupees					
(152,545,586)	(15,433,127)					
5,671,790	6,217,403					
-	-					
-	-					
-	-					
	(322,065)					
(160,266,924)	(9,537,789)					
167,006,610	-					
-	-					
(1,133,744)	(1,154,561)					
165,872,866	(1,154,561)					
(19,884,740)	10,060,556					
(14,278,798)	(631,794)					
-	(458,648)					
(14,278,798)	(1,090,442)					
13,393,128	322,065					
	322,065					
	-					
(885,670)	(768,377)					
2,915,479	1,776,054					
2,029,809	1,007,677					
	March 2001 Month Mar- 31,2025 Rupees  (152,545,586)  5,671,790  (13,393,128)  (160,266,924)  167,006,610  - (1,133,744)  165,872,866  (19,884,740) (14,278,798)  - (14,278,798)  13,393,128  13,393,128  13,393,128  - (885,670) 2,915,479					

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

Chief Executive

**Chief Financial Officer** 

Director

# CONDENSED INTERIM NOTES TO THE FINANCIAL INFORMATION FOR THE NINE MONTHS ENDED MARCH 31, 2025

### 1 STATUS AND NATURE OF BUSINESS

The Company was incorporated under the Companies Act 2017 as a Private Limited Company on June 18, 1989 and was converted into Public Limited Company on 3rd August 1994. The shares of the company are quoted on Karachi, Lahore and Islamabad Stock Exchanges of Pakistan. The registered office of the company is situated at Industrial Estate Gadoon, Amazai, Khyber Pakhtoonkhwa. The principal activity of the company is to manufacture and sales of foam, foam products, various industrial chemical/ chemical binders used in textile, leather and wood industries. The company has fixed assets located in Lahore, Rawalpindi and Gadoon.

### 2 STATEMENT OF COMPLIANCE

This Condensed interim financial information is unaudited and is being submitted to the members as required by section 237 of the Companies Act 2017. The condensed interim financial information has been prepared in accordance with the requirements of the International Accounting Standard (IAS) 34' Interim Financial Reporting' and have been reviewed by the auditors as required by the Code of Corporate Governance. The condensed interim financial information should be read in conjunction with the annual financial statements for the year ended June 30, 2022.

### 3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and the method of computation adopted in the preparation of this condensed interim financial information are the same as those applied in the preparation of preceding annual published financial statements of the company for the year ended June 30, 2024. Certain standards, amendments and interpretations to approved accounting standards are effective for accounting periods beginning on July 1, 2022 but are considered not to be relevant or to have any significant effect on the company's operations and are, therefore, not detailed in this condensed interim financial information.

### 4 TAXATION

The provision for the quarter ended December 31, 2024 has been made on an estimated basis.

### 5 BASIS OF PREPARATION

These condensed interim financial statements are un-audited and are submitted to the shareholders as required under Section 245 of the Companies Ordinance, 1984. These interim financial statements are prepared in accordance with the requirements of the International Accounting Standards 34 ' Interim Financial Reporting '.

### 6 ACCOUNTING POLICIES

The accounting policies adopted in preparation of these financial statements are the same as those applied in the preparation of the preceding annual audited published financial statements of the Company.

7	ISSUED, SUBSCRIBED AND PAID	UP CAPITAL				
	Number of Mar- 31, 2025 Numbers	shares	June 30, 2024 Numbers		Un-Audited Mar- 31, 2025 Rupees	Audited June 30, 2024 Rupees
		6,000,000 3,000,000 9,000,000	6,000,000 3,000,000 9,000,000	Fully paid in cash Fully paid bonus share	60,000,000 es 30,000,000 90,000,000	60,000,000 30,000,000 90,000,000
8	Due To Related Parties				Un-Audited Mar- 31, 2025 Rupees	Audited June 30, 2024 Rupees
	Due to associated company Others				- 137,297,971 137,297,971	137,297,971 137,297,971

This amount is due against arrangement to pay off the outstanding liability of Allied Bank Limited. No terms and conditions /repayment schedule has been defined as at the reporting date and is payable on demand.

9	CONTINGENCIES AND COMMITMENTS				
	There is no significant change in contingencies from	the annual financial st	atements of the co	mpany for the perio	d then ended.
10	PROPERTY, PLANT AND EQUIPMENT			Un-Audited Mar- 31, 2025 Rupees	Audited June 30, 2024 Rupees
	Property, Plant And Equipment			137,382,101	143,053,892
	Book value at the beginning of the period Add:			143,053,891	151,343,763
	Addition/Transfer of assets Disposal of assets			-	-
	Depreciation charged during the period			(5,671,790)	(8,289,871)
	Allocation of Depreciation Cost of Goods Sold			137,382,101	143,053,891
	Administrative Expenses			5,671,790 5,671,790	8,289,871 8,289,871
11	LONG TERM INVESTMENT				
	Investment in related parties: -under equity method Diamond Polymers (Pvt.) Ltd			66,651,177	66,651,177
	, , ,				,,
12	STOCK IN TRADE				
	Raw Materials Work-in-process & finished goods			1,976,000 	1,976,000 167,006,610
				1,976,000	168,982,610
	3 COST OF SALES Nine Months Ended Quarter Ended				
13	COST OF SALES	Nine Month	s Ended	Ouarte	r Ended
13	COST OF SALES	Nine Month 31-Mar-25 Rupees	s Ended 31-Mar-24 Rupees	Quarte 31-Mar-25 Rupees	r Ended 31-Mar-24 Rupees
13		31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
13	Cost of goods manufactured Opening stock of work-in-process & finished goods	31-Mar-25 Rupees 167,006,610	31-Mar-24 Rupees 167,006,610	31-Mar-25	31-Mar-24 Rupees - 167,006,610
13	Cost of goods manufactured	31-Mar-25 Rupees	31-Mar-24 Rupees	31-Mar-25	31-Mar-24 Rupees
	Cost of goods manufactured Opening stock of work-in-process & finished goods Closing stock of work-in-process & finished goods	31-Mar-25 Rupees 167,006,610 167,006,610	31-Mar-24 Rupees 167,006,610 167,006,610	31-Mar-25 Rupees	31-Mar-24 Rupees - 167,006,610 167,006,610
13	Cost of goods manufactured Opening stock of work-in-process & finished goods Closing stock of work-in-process & finished goods  EARNING PER SHARE	31-Mar-25 Rupees 167,006,610 167,006,610 167,006,610	31-Mar-24 Rupees 167,006,610 167,006,610	31-Mar-25 Rupees	31-Mar-24 Rupees - 167,006,610 167,006,610 (167,006,610)
	Cost of goods manufactured Opening stock of work-in-process & finished goods Closing stock of work-in-process & finished goods	31-Mar-25 Rupees 167,006,610 167,006,610	31-Mar-24 Rupees 167,006,610 167,006,610	31-Mar-25 Rupees	31-Mar-24 Rupees - 167,006,610 167,006,610
	Cost of goods manufactured Opening stock of work-in-process & finished goods Closing stock of work-in-process & finished goods  EARNING PER SHARE	31-Mar-25 Rupees 167,006,610 167,006,610 167,006,610	31-Mar-24 Rupees 167,006,610 167,006,610 (167,006,610) - (26,090,611) Number o	31-Mar-25 Rupees	31-Mar-24 Rupees - 167,006,610 167,006,610 (167,006,610)
	Cost of goods manufactured Opening stock of work-in-process & finished goods Closing stock of work-in-process & finished goods  EARNING PER SHARE	31-Mar-25 Rupees 167,006,610 167,006,610 167,006,610	31-Mar-24 Rupees 167,006,610 167,006,610 (167,006,610)	31-Mar-25 Rupees	31-Mar-24 Rupees - 167,006,610 167,006,610 (167,006,610)
	Cost of goods manufactured Opening stock of work-in-process & finished goods Closing stock of work-in-process & finished goods  EARNING PER SHARE  Profit / (loss) after taxation	31-Mar-25 Rupees 167,006,610 167,006,610 167,006,610 (151,347,924)	31-Mar-24 Rupees 167,006,610 167,006,610 (167,006,610) - (26,090,611) Number o	31-Mar-25 Rupees	31-Mar-24 Rupees - 167,006,610 167,006,610 (167,006,610) - (3,715,116)
14	Cost of goods manufactured Opening stock of work-in-process & finished goods Closing stock of work-in-process & finished goods  EARNING PER SHARE  Profit / (loss) after taxation  Issued, subscribed and Paid up Capital	31-Mar-25 Rupees  167,006,610 167,006,610 167,006,610 (151,347,924) 9,000,000	31-Mar-24 Rupees  167,006,610 167,006,610 (167,006,610) - (26,090,611)  Number o	31-Mar-25 Rupees	31-Mar-24 Rupees  - 167,006,610 167,006,610 (167,006,610) - (3,715,116)
14	Cost of goods manufactured Opening stock of work-in-process & finished goods Closing stock of work-in-process & finished goods  EARNING PER SHARE  Profit / (loss) after taxation  Issued, subscribed and Paid up Capital  Earnings / (loss) per share	31-Mar-25 Rupees  167,006,610 167,006,610 167,006,610 (151,347,924)  9,000,000 (16.82)	31-Mar-24 Rupees  167,006,610 167,006,610 (167,006,610) - (26,090,611)  Number o 9,000,000 (2.90)	31-Mar-25 Rupees	31-Mar-24 Rupees  - 167,006,610 167,006,610 (167,006,610) (3,715,116)  9,000,000 (0.41)
14	Cost of goods manufactured Opening stock of work-in-process & finished goods Closing stock of work-in-process & finished goods  EARNING PER SHARE Profit / (loss) after taxation  Issued, subscribed and Paid up Capital Earnings / (loss) per share  TRANSACTIONS WITH RELATED PARTIES  Transactions and contracts with the related part	31-Mar-25 Rupees  167,006,610 167,006,610 167,006,610 (151,347,924)  9,000,000 (16.82)  ties are carried out a	31-Mar-24 Rupees  167,006,610 167,006,610 (167,006,610) -  (26,090,611)  Number o 9,000,000 (2.90)  t arm's length pri	31-Mar-25 Rupees	31-Mar-24 Rupees  - 167,006,610 167,006,610 (167,006,610) - (3,715,116)  9,000,000 (0.41)  accordance with
14	Cost of goods manufactured Opening stock of work-in-process & finished goods Closing stock of work-in-process & finished goods  EARNING PER SHARE Profit / (loss) after taxation  Issued, subscribed and Paid up Capital Earnings / (loss) per share  TRANSACTIONS WITH RELATED PARTIES  Transactions and contracts with the related part comparable uncontrolled price method.  The related parties comprise of associated companions	31-Mar-25 Rupees  167,006,610 167,006,610 167,006,610 (151,347,924)  9,000,000 (16.82)  ties are carried out a	31-Mar-24 Rupees  167,006,610 167,006,610 (167,006,610) -  (26,090,611)  Number o 9,000,000 (2.90)  t arm's length pri	31-Mar-25 Rupees	31-Mar-24 Rupees  - 167,006,610 167,006,610 (167,006,610) - (3,715,116)  9,000,000 (0.41)  accordance with

Diamond Home Textile (Private) Limited Diamond Product (Private) Limited

### Purchases from related parties:

Diamond Home Textiles (Private) Limited Diamond Tyres Limited Symbol Industries (Private) Limited Diamond Enterprises (Private) Limited

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### 16 GENERAL

- **16.1** Figures have been rounded off to the nearest rupee.
- 16.2 This financial information was authorized for issue on 25th April, 2025 by the board of directors of the Company.

Chief Executive

**Chief Financial Officer** 

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W.

Director