

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-3

Ref:- DIL/CS/006-4

Dated:-02-10-2025

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

Subject:- FINANCIAL RESULTS FOR THE YEAR ENDED 30-06-2025

Dear Sir,

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

<u>CASH DIVIDEND:</u>	Nil
<u>BONUS SHARES:</u>	Nil
<u>RIGHT SHARES:</u>	Nil

ANY OTHER ENTITLEMENT/CORPORATE ACTION: Nil

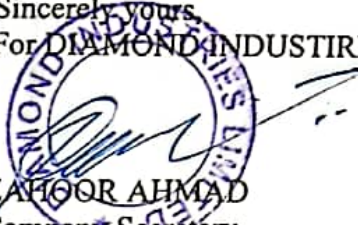
ANY OTHER PRICE-SENSITIVE INFORMATION

The financial results of the Company are attached.

The annual general meeting of the company will be held on 27-10-2025 at 11:00 am at registered office of the company Plot No. 25, Gadoon Amazai, Industrial Estate, Swabi, Khyber Pakhtoon Khwa.

The share transfer Books of the company will be closed from 20-10-2025 to 27-10-2025 (both days inclusive). Transfers received at the M/s Corplink (Pvt) Ltd., Wings Arcade, 1-K, Commercial, Model Town, Lahore at the close of business on 19-10-2025 will be treated in time for the purpose of above entitlement to the transferees.

Sincerely yours,
For DIAMOND INDUSTRIES LIMITED


ZAFQOR AHMAD
Company Secretary

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

DIAMOND INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION
As At June 30, 2025

	Note	June 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	5	90,000,000	90,000,000
Surplus on revaluation of fixed assets	6	98,292,723	102,729,230
Reserves		13,890,665	53,957,846
Share Holders' Equity		<u>202,183,388</u>	<u>246,687,076</u>
NON-CURRENT LIABILITIES			
Due to Sponsors	7	137,297,971	137,297,971
Deferred liabilities	8	59,011,464	41,803,535
		<u>196,309,435</u>	<u>179,101,506</u>
CURRENT LIABILITIES			
Trade and other payables	9	41,114,598	63,871,347
Provision for taxation	10	40,777,415	38,245,751
		<u>81,892,013</u>	<u>102,117,098</u>
TOTAL EQUITY & LIABILITIES		<u>480,384,836</u>	<u>527,905,680</u>
Contingencies & Commitments	11	-	-
ASSETS			
NON-CURRENT ASSETS			
Property, Plant And Equipment	12	135,491,505	143,053,892
Long Term Deposits	13	330,885	330,885
Investments Under equity Method	14	66,708,799	66,651,177
Investments available for sale	15	236,400,547	107,862,104
		<u>438,931,736</u>	<u>317,898,057</u>
CURRENT ASSETS			
Stock in trade	16	-	168,982,610
Trade Debts	17	2,878,421	-
Loan and Advances	18	36,236,796	38,109,534
Cash and bank balances	19	2,337,883	2,915,479
		<u>41,453,100</u>	<u>210,007,623</u>
TOTAL ASSETS		<u>480,384,836</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
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	30-Jun-25 Rupees	30-Jun-24 Rupees
Sales - net	20	18,100,040	-
Cost of raw material sold	21	(168,982,610)	-
Gross loss		<u>(150,882,570)</u>	<u>-</u>
Administrative expenses	22	(17,842,570)	(23,726,474)
		<u>(168,725,140)</u>	<u>(23,726,474)</u>
Other income	23	15,369,670	12,228,517
Loss from Operations		<u>(153,355,470)</u>	<u>(11,497,957)</u>
Finance Cost	24	(4,690)	(22,116)
Share of profit of associated companies		57,622	39,681
Loss before Taxation		<u>(153,302,538)</u>	<u>(11,480,393)</u>
TAXATION	25		
- Current		(2,531,664)	(2,761,984)
- Deferred Tax		2,072,837	(9,990,968)
		<u>(458,827)</u>	<u>(12,752,952)</u>
Loss after Taxation		<u><u>(153,761,365)</u></u>	<u><u>(24,233,345)</u></u>
Earning per Share	26	<u><u>(17.08)</u></u>	<u><u>(2.69)</u></u>

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


Chief Executive


Chief Financial Officer


Director

DIAMOND INDUSTRIES LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2025

	June 30, 2025 Rupees	June 30, 2024 Rupees
Loss for the year	(153,761,365)	(24,233,345)
Other Comprehensive Income		
Items that cannot be reclassified to statement of profit or loss		
Actuarial gains/(losses) due to experience adjustments	-	-
Related deferred tax	-	-
Items that may be reclassified to statement of profit or loss		
Unrealized gain arising on remeasurement of Investments available for sale	128,538,444	46,394,599
Related Deferred tax	(19,280,767)	(6,959,190)
	109,257,677	39,435,409
Total Comprehensive (loss) / Income for the year	(44,503,688)	15,202,065

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


Chief Executive


Chief Financial Officer


Director

DIAMOND INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	June 30, 2025	June 30, 2024
	Rupees	Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Loss before taxation	(153,302,538)	(11,480,393)
Adjustment for Non-Cash income and expenses:		
Depreciation on property, plant and equipment	7,562,388	8,289,871
Share of loss of associated company	(57,622)	(39,681)
Finance cost	4,690	22,116
Dividend Income	(15,369,422)	(12,228,517)
Cash Flow Before Working Capital Changes	(161,162,504)	(15,436,604)
Changes in working capital		
(Increase)/Decrease in Current Assets		
Stock in Trade	168,982,610	(1,976,000)
Trade Debts	(2,878,421)	-
Loans and Advances	2,039,832	(3,112,977)
	168,144,021	(5,088,978)
Increase/(Decrease) in Current Liabilities		
Trade and Other Payables	(22,756,748)	(207,257)
Cash Outflow From Operations	(15,775,231)	(20,732,839)
Income tax (paid)/Refund	(167,098)	9,665,862
Finance cost paid	(4,690)	(22,116)
Net Cash Used in Operating Activities	(15,947,019)	(11,089,092)
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	15,369,422	12,228,517
Net Cash Generated from Investing Activities	15,369,422	12,228,517
CASH FLOW FROM FINANCING ACTIVITIES		
Net Cash Flow from Financing Activities	-	-
Net (Decrease) / Increase in Cash and Cash Equivalents	(577,596)	1,139,425
Cash and Cash Equivalents at Beginning of the Year	2,915,479	1,776,054
Cash and Cash Equivalents at End of the year	2,337,883	2,915,479

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


Chief Executive


Chief Financial Officer


Director

DIAMOND INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2025

	Share Capital	Revaluation Surplus	RESERVES		TOTAL EQUITY
			CAPITAL	REVENUE	
			Fair value reserve	Accumulated Loss	
			(Rupees)		
Balance as at 01 July 2023	90,000,000	107,587,220	28,334,159	5,563,632	231,485,012
Loss for the year	-	-	-	(24,233,345)	(24,233,345)
Realization of Revaluation Surplus	-	(4,857,990)	-	4,857,990	-
Other comprehensive income for the year	-	-	39,435,409	-	39,435,409
Balance as at 30 June 2024	90,000,000	102,729,230	67,769,568	(13,811,723)	246,687,076
Balance as at 01 July 2024	90,000,000	102,729,230	67,769,568	(13,811,723)	246,687,076
Loss for the year	-	-	-	(153,761,365)	(153,761,365)
Realization of Revaluation Surplus	-	(4,436,508)	-	4,436,508	-
Other comprehensive income for the year	-	-	109,257,677	-	109,257,677
Balance as at 30 June 2025	90,000,000	98,292,723	177,027,245	(163,136,580)	202,183,388


Chief Executive


Chief Financial Officer


Director