

# DIAMOND INDUSTRIES LIMITED

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

Ref:- DIL/CS/006-4

Dated:-28-10-2025

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

Subject:- FINANCIAL RESULTS FOR THE QUARTER ENDED 30-09-2025

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on October 28, 2025 at 02:00 pm at 23-Km, Multan Road, Mohlanwal, Lahore, recommended the following:

- |   |     |
|---|-----|
| i. <u>CASH DIVIDEND</u>                           | Nil |
| ii. <u>BONUS SHARES:</u>                          | Nil |
| iii. <u>RIGHT SHARES:</u>                         | Nil |
| iv. <u>ANY OTHER ENTITLEMENT/CORPORATE ACTION</u> | Nil |
| v. <u>ANY OTHER PRICE-SENSITIVE INFORMATION</u>   | Nil |

In compliance of Notice No. PXS/N-062 dated January 10, 2025, we enclose herewith the following:-

- Condensed Interim Un-Audited Financial Result (Statement of Profit or loss)
- Condensed Interim Un-Audited Statement of Financial Position
- Condensed Interim Un-Audited Statement of Cash Flows
- Condensed Interim Un-Audited Statement of Changes in Equity

The 1<sup>st</sup> Quarterly Report of the Company for the year ended 30-09-2025 will be transmitted through PUCARS separately, within the specified time.

Yours sincerely,  
For DIAMOND INDUSTRIES LIMITED

ZAFQOR AHMAD  
Company Secretary

**DIAMOND INDUSTRIES LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**As At September 30, 2025 (UN-AUDITED)**

	Note	Sep 2025	June 2025
<b>Authorized share capital</b>			
40,000,000 Ordinary shares of Rs. 10/- each		<b>400,000,000</b>	<b>400,000,000</b>
Issued, subscribed and Paid Up Capital	<b>7</b>	90,000,000	90,000,000
Surplus on revaluation of fixed assets		98,292,722	98,292,722
Reserves		114,819,186	13,890,666
<b>Share Holders' Equity</b>		<b>303,111,908</b>	<b>202,183,388</b>
<b>NON CURRENT LIABILITIES</b>			
Due to related parties and others	<b>8</b>	137,297,971	137,297,971
Deferred liabilities		59,011,464	59,011,464
		<b>196,309,435</b>	<b>196,309,435</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables		41,435,684	41,114,598
Provision for taxation		42,093,290	40,777,415
		<b>83,528,974</b>	<b>81,892,013</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>582,950,317</b>	<b>480,384,837</b>
<b>Contingencies &amp; Commitments</b>	<b>9</b>	-	-
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Property Plant And Equipments	<b>10</b>	133,765,764	135,491,505
Long Term Deposits		330,885	330,885
Investments Under equity Method	<b>11</b>	66,708,799	66,708,799
Investments available for sale		335,577,144	236,400,547
		<b>536,382,592</b>	<b>438,931,736</b>
<b>CURRENT ASSETS</b>			
Stock in trade	<b>12</b>	-	-
Trade Debts		2,878,421	2,878,421
Loan and Advances		41,033,208	36,236,796
Cash and bank balances		2,656,096	2,337,883
		<b>46,567,725</b>	<b>41,453,100</b>
<b>TOTAL ASSETS</b>		<b>582,950,317</b>	<b>480,384,837</b>

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**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025 (UN-AUDITED)**

	Note	Quarter Ended September 30, 2025 Rupees	Quarter Ended September 30, 2024 Rupees
Sales - net		-	-
Cost of raw material sold	<b>13</b>	-	-
Gross profit		-	-
Administrative expenses		(5,700,350)	(3,789,220)
Selling and Distribution expenses		-	-
		(5,700,350)	(3,789,220)
		(5,700,350)	(3,789,220)
Loss from Operations		(5,700,350)	(3,789,220)
Other Expenses		-	-
Other Income		8,772,498	-
Finance Cost		(4,350)	-
Share of profit/(loss) of associated companies		-	-
Profit / (Loss) before Taxation		3,067,798	(3,789,220)
TAXATION			
- Current		(1,315,875)	-
- Deferred Tax		-	-
		(1,315,875)	-
Profit / (Loss) after Taxation		1,751,923	(3,789,220)
Earning per Share	<b>14</b>	0.19	(0.42)

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**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025 (UN-AUDITED)**

	Quarter Ended September 30,2025 Rupees	Quarter Ended September 30,2024 Rupees
<b>Profit / (Loss) for the year</b>	(5,221,620)	(3,789,220)
<b>Other Comprehensive Income</b>		
<b>Items that cannot be reclassified to profit and loss account</b>		
Revaluation During the year before classification to Investment properties	-	-
Related deferred tax	-	-
<b>Items that may be reclassified to profit and loss account</b>		
Unrealized gain / (loss) arising on remeasurement, investments available for sale	99,176,597	27,132,391
Unrealized gain arising on remeasurement of long term investment of associated companies		
Related Deferred tax	(14,876,489)	-
	84,300,107	27,132,391
<b>Total Comprehensive Income for the year</b>	<b>79,078,487</b>	<b>23,343,171</b>

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**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025 (UN-AUDITED)**

	Share Capital	Revaluation Surplus	RESERVES		TOTAL EQUITY
			CAPITAL	REVENUE	
			Fair value reserve	Accumulated Profits /Losses	
			(Rupees)		
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	-	-	-	(3,789,220)	(3,789,220)
Realization of Revaluation Surplus	-	-	-	-	-
Other comprehensive income for the year	-	-	27,132,391	-	27,132,391
Balance as at 30 September 2024	90,000,000	102,729,230	94,901,959	(17,600,942)	270,030,247
Balance as at 01 July 2025	90,000,000	98,292,722	177,027,245	(163,136,578)	202,183,388
Profit / (Loss) for the year	-	-	-	1,751,923	1,751,923
Realization of Revaluation Surplus	-	-	-	-	-
Other comprehensive income for the year	-	-	99,176,597	-	99,176,597
Balance as at 30 September 2025	90,000,000	98,292,722	276,203,841	(161,384,655)	303,111,908



**Chief Executive**



**Chief Financial Officer**



**Director**

**DIAMOND INDUSTRIES LIMITED**  
**CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025 (UN-AUDITED)**

	Quarter Ended September 30, 2025 Rupees	Quarter Ended September 30, 2024 Rupees
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before taxation	3,067,798	(3,789,220)
<b>Adjustment for Non Cash and other items:</b>		
Depreciation on property, plant and equipment	1,725,741	1,890,597
Share of loss of associated company	-	-
Provision for other receivable	-	-
Finance cost	(4,350)	-
Dividend Income	-	-
<b>Cash Flow Before Working Capital Changes</b>	<b>4,789,189</b>	<b>(1,898,623)</b>
<b>Working Capital Changes</b>		
<b>(Increase)/Decrease in Current Assets</b>		
Stock in Trade	-	-
Trade Debts	-	-
Loans and Advances	(4,796,412)	(337,024)
	<b>(4,796,412)</b>	<b>(337,024)</b>
<b>Increase/(Decrease) in Current Liabilities</b>		
Trade and Other Payables	321,086	(102,728)
Cash Inflow / (Outflow) From Operations	313,863	(2,338,375)
Income tax (paid)/Refund	-	-
Finance cost paid	4,350	-
<b>Net Cash Inflow / (Outflow) From Operating Activities</b>	<b>318,213</b>	<b>(2,338,375)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Dividend Income	-	-
<b>Net Cash Generated from /(used in) Investing Activities</b>	<b>-</b>	<b>-</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
<b>Net Cash Flow from Financing Activities</b>	<b>-</b>	<b>-</b>
Net (Decrease) in Cash & Cash Equivalents	318,213	(2,338,375)
Cash & Cash Equivalents at Beginning of the Year	2,337,883	2,915,479
<b>Cash &amp; Cash Equivalents at End of the year</b>	<b>2,656,096</b>	<b>577,104</b>

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



**Chief Executive**



**Chief Financial Officer**



**Director**