

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:-26-02-2026

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

Subject:- FINANCIAL RESULTS FOR THE HALF YEARLY ENDED 31-12-2025

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on February 26, 2026 at 12:00 pm at 23-Km, Multan Road, Mohlanwal, Lahore, recommended the following:

(ix) CASH DIVIDEND	NIL
(x) BONUS SHARES	NIL
(xi) RIGHT SHARES	NIL
(xii) ANY OTHER PRICE-SENSITIVE INFORMATION	NIL

The Financial statements of the Company are attached:

- e) Statement of Profit or Loss alongwith appropriations, Earning/ (Loss) Per Share comparative figures of immediately preceding corresponding period;
- f) Statement of Financial Position;
- g) Statement of Changes in Equity; and
- h) Statement of Cash Flows.

The Quarterly Financial Statements (Quarterly Report) of the Company for the period ended December 31, 2025 shall be transmitted through PUCARS within specified time.

Yours sincerely,
For DIAMOND INDUSTRIES LIMITED

ZAFHUR 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 DECEMBER 31, 2025

	Note	December 2025	June 2025
Authorized share capital		400,000,000	400,000,000
40,000,000 Ordinary shares of Rs. 10/- each			
Issued, subscribed and Paid Up Capital	7	90,000,000	90,000,000
Surplus on revaluation of fixed assets		96,265,743	98,292,722
Reserves		189,190,550	13,890,665
Share Holders' Equity		375,456,293	202,183,388
NON-CURRENT LIABILITIES			
Due to Sponsors	8	135,197,919	137,297,971
Deferred liabilities		88,617,441	59,011,464
		223,815,360	196,309,435
CURRENT LIABILITIES			
Trade and other payables		41,359,287	41,114,598
Provision for taxation		44,090,584	40,777,415
		85,449,871	81,892,013
TOTAL EQUITY & LIABILITIES		684,721,524	480,384,836
Contingencies & Commitments	9	-	-
ASSETS			
NON-CURRENT ASSETS			
Property, Plant And Equipment	10	132,040,023	135,491,505
Long Term Deposits		330,885	330,885
Investments Under equity Method	11	66,708,799	66,708,799
Investments available for sale		442,899,386	236,400,547
		641,979,093	438,931,736
CURRENT ASSETS			
Stock in trade	12	-	-
Trade Debts		266,938	2,878,421
Loan and Advances		39,890,936	36,236,796
Cash and bank balances		2,584,557	2,337,882
		42,742,431	41,453,099
TOTAL ASSETS		684,721,524	480,384,836

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, 2025

	Note	Half Year Ended		Quarter Ended	
		Dec- 31,2025 Rupees	Dec- 31,2024 Rupees	Dec- 31,2025 Rupees	Dec- 31,2024 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		(15,269,410)	(10,040,368)	(5,700,350)	(6,251,148)
Selling and Distribution expenses		-	-	-	-
		(15,269,410)	(10,040,368)	(5,700,350)	(6,251,148)
		(15,269,410)	(161,160,064)	(5,700,350)	(157,370,844)
Other Operating income		14,966,975	-	8,772,498	-
Profit/(Loss) from Operations		(302,435)	(161,160,064)	3,072,148	(157,370,844)
Other expenses			-		-
Finance Cost		(4,350)	-	(4,350)	-
Share of profit/(loss) of associated companies			-		-
Profit before Taxation		(306,785)	(161,160,064)	3,067,798	(157,370,844)
TAXATION					
- Current		(3,313,168)	(198,586)	(1,315,875)	(198,586)
- Deferred Tax		1,368,849	931,649	-	931,649
		(1,944,319)	733,063	(1,315,875)	733,063
Profit / (Loss) after Taxation		(2,251,104)	(160,427,001)	1,751,923	(156,637,781)
Earning per Share	14	(0.25)	(17.83)	0.19	(17.40)

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 HALF YEAR ENDED DECEMBER 31, 2025

	Half Year Ended		Quarter Ended	
	Dec- 31,2025 Rupees	Dec- 31,2024 Rupees	Dec- 31,2025 Rupees	Dec- 31,2024 Rupees
Profit / (Loss) for the year	(160,427,001)	(160,427,001)	(3,243,864)	(156,637,781)

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

-	-	-	-
-	-	-	-
206,498,838	93,117,540	107,322,241	34,557,067
(30,974,826)	(13,967,631)	(16,098,336)	-
175,524,012	79,149,909	91,223,905	34,557,067

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

15,097,011	(81,277,092)	87,980,041	(122,080,714)
-------------------	---------------------	-------------------	----------------------

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 HALF YEAR ENDED DECEMBER 31, 2025

	RESERVES		TOTAL EQUITY		
	CAPITAL	REVENUE			
	Share Capital	Revaluation Surplus	Fair value reserve	Accumulated Loss	
	----- (Rupees) -----				
Balance as at 01 July 2024	90,000,000	102,729,230	67,769,568	(13,811,722)	246,687,076
Loss for the year				(160,427,001)	(160,427,001)
Realization of Revaluation Surplus		-		-	-
Other comprehensive income for the period			79,149,909		79,149,909
Balance as at 31 December 2024	90,000,000	102,729,230	146,919,477	(174,238,723)	165,409,984
Balance as at 01 July 2025	90,000,000	98,292,721	177,027,245	(163,136,580)	202,183,386
Profit for the period	-	-	-	(2,251,104)	(2,251,105)
Realization of Revaluation Surplus	-	(2,026,978)		2,026,978	-
Other comprehensive income for the period	-	-	175,524,012	-	175,524,012
Balance as at 31 December 2025	90,000,000	96,265,743	352,551,257	(163,360,706)	375,456,293


Chief Executive


Chief Financial Officer


Director

DIAMOND INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Half Year Ended	
	Dec- 31, 2025 Rupees	Dec- 31, 2024 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before taxation	(306,785)	(161,160,064)
Adjustment for Non-Cash income and expenses:		
Depreciation on property, plant and equipment	3,451,482	3,781,194
Share of loss of associated company	-	-
Finance cost	4,350	-
Dividend Income	(14,966,975)	-
Cash Flow Before Working Capital Changes	(11,817,928)	(157,378,870)
Changes in working capital		
(Increase)/Decrease in Current Assets		
Stock in Trade	-	167,006,610
Trade Debts	2,611,483	-
Loans and Advances	(3,654,140)	1,885,089
	(1,042,657)	168,891,699
Increase/(Decrease) in Current Liabilities		
Trade and Other Payables	244,687	(13,052,409)
Cash Outflow From Operations	(12,615,898)	(1,539,580)
Income tax (paid)/Refund	-	-
Finance cost paid	(4,350)	-
Net Cash Used in Operating Activities	(12,620,248)	(1,539,580)
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	14,966,975	-
Net Cash Generated from Investing Activities	14,966,975	-
CASH FLOW FROM FINANCING ACTIVITIES		
Due to Related Parties and others	(2,100,052)	-
Net Cash Flow from Financing Activities	(2,100,052)	-
Net (Decrease) / Increase in Cash and Cash Equivalents	246,675	(1,539,580)
Cash and Cash Equivalents at Beginning of the period	2,337,882	2,915,478
Cash and Cash Equivalents at End of the period	2,584,557	1,375,898

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


Chief Executive


Chief Financial Officer


Director