



DIAMOND

INDUSTRIES LIMITED

Half Yearly Report
31 December, 2025



DIAMOND INDUSTRIES LIMITED

CONTENTS

Corporate Profile	1
Directors' Report	2
ڈائریکٹرز رپورٹ	3
Review Report	4
Condensed Interim Statement of Financial Position	5
Condensed Interim Profit and Loss Account	6
Condensed Interim Statement of Comprehensive Income	7
Condensed Interim Statement of Cash Flows	8
Condensed Interim Statement of Changes in Equity	9
Condensed Interim Notes to the Financial Information	10,11,12



DIAMOND INDUSTRIES LIMITED

CORPORATE PROFILE

BOARD OF DIRECTORS

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

COMPANY SECRETARY

- Mr. Zahoor Ahmad

CHIEF FINANCIAL OFFICER

- Mr. Munawar Hussain

AUDIT COMMITTEE

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

HUMAN RESOURCE & REMUNERATION COMMITTEE

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

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 Limited

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: info@diamondfoam.com

SHARE REGISTRAR

- M/s Corplink (Pvt) Limited
Wings Arcade, 1-K Commercial, Model Town, Lahore
Tel: 042-35839182, 35887262
Fax: 042-35869037



DIAMOND INDUSTRIES LIMITED

DIRECTORS' REPORT

Dear Shareholders,

On behalf of the Board of Directors of **Diamond Industries Ltd.**, I feel pleasure to present before you half yearly un-audited accounts for the quarter ended December 31, 2025 along with independent review report of company's auditors.

BRIEF REVIEW OF OPERATIONS:

The manufacturing business was suspended on January 10, 2023, due to unprecedented import restrictions by SBP and location constraints. The Board of Directors explored options to resume operations and were looking for a complete manufacturing unit on lease at Lahore. Recently the BOD received an offer from its associated concern to lease its unit at Multan Road Lahore for manufacturing of foam and spring mattresses, furniture, and allied products. The Board approved to take on lease the manufacturing unit and restart its manufacturing operations in Lahore from 1st day of January 2026, and communicated this to PSX via PUCARS on November 25, 2025. Now by the Grace of Almighty Allah, company has started business manufacturing activity in Lahore and has secured sale revenue more than of Rs. 100 million during the month of January 2026.

However, during the quarter under review, the company incurred certain operating expenses of Rs. (15.269) million and earned other dividend income of Rs. 14.966 million resulting net Profit / (Loss) after taxation of Rs. (2.251) million comparing to Loss of Rs. (160.427) million of the corresponding quarter ended December 31, 2024. As regards disputed matters under litigation with Customs Authorities, FBR, SECP, Stock Exchanges & others, reported in annual financial statements of our company under the head of "Contingencies & Commitments", are being contested vigorously at its proper forums and there is no change in the status of these matters.

FUTURE OUTLOOK:

The management was actively working on revival of business manufacturing operations of the company at Lahore and has effectively secured the sales revenue exceeding Rs. 100 million during the month of January 2026. The company is trying to expand its operations to boost market share and enhance shareholder value. Further the company has full financial and operational support from its Directors, Sponsors, and Associated Undertakings to expand its business operations and to improve the profit margins in the near future to protect the interest of minority shareholders of the company.

EARNING PER SHARE:

The earnings per share of the company for the period under review are Rs. (0.25) as compared to Rs. (17.83) in the last corresponding half year ended December 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

IFTIKHAR SHAFFI
Chief Executive
Lahore: 26th February, 2026

IMRAN KABIR
Director



DIAMOND INDUSTRIES LIMITED

ڈائریکٹرز رپورٹ

پیارے شیئر ہولڈرز،

ڈائمنڈ انڈسٹریز لمیٹڈ کے بورڈ آف ڈائریکٹرز کی جانب سے، مجھے 31 دسمبر 2025 کو ختم ہونے والی سہ ماہی کے ششماہی غیر آڈٹ شدہ اکاؤنٹس کے ساتھ کمپنی کے آڈیٹرز کی آزادانہ جائزہ رپورٹ پیش کرتے ہوئے خوشی محسوس ہو رہی ہے۔

آپریشنز کا مختصر جائزہ:

مینیوفیکچرنگ کاروبار 10 جنوری 2023 کو اسٹیٹ بینک کی جانب سے غیر معمولی درآمدی پابندیوں اور مقام کی رکاوٹوں کی وجہ سے معطل کر دیا گیا تھا۔ بورڈ آف ڈائریکٹرز نے دوبارہ کام شروع کرنے کے لیے آپشنز تلاش کیے اور وہ لاہور میں لیز پر ایک مکمل مینیوفیکچرنگ یونٹ تلاش کر رہے تھے۔ حال ہی میں BOD کو اپنی متعلقہ کمپنی کی جانب سے ملتان روڈ لاہور میں اپنے یونٹ کو فوم اور اسپرنگ میٹریس، فرنیچر اور متعلقہ مصنوعات کی تیاری کے لیے لیز پر دینے کی پیشکش موصول ہوئی۔ بورڈ نے مینیوفیکچرنگ یونٹ کو لیز پر لینے اور یکم جنوری 2026 سے لاہور میں اپنے مینیوفیکچرنگ آپریشنز کو دوبارہ شروع کرنے کی منظوری دی اور 25 نومبر 2025 کو PUCARS کے ذریعے PSX کو اس کی اطلاع دی۔ جنوری 2026 کے دوران 100 ملین۔

تاہم، زیر جائزہ سہ ماہی کے دوران، کمپنی نے Rs کے کچھ آپریٹنگ اخراجات کیے ہیں۔ (269.15) ملین اور روپے کی دیگر ڈیویڈنڈ آمدنی حاصل کی۔ 966.14 ملین کے نتیجے میں خالص منافع / نقصان (نیکس لگانے کے بعد روپے)۔ (251.2) ملین روپے کے نقصان کے مقابلے 31 دسمبر 2024 کو ختم ہونے والی اسی سہ ماہی میں سے (427.160) ملین۔ کسٹمز اتھارٹیز، ایف بی آر، ایس ای سی پی، اسٹاک ایکسچینجز اور دیگر کے ساتھ قانونی چارہ جوئی کے تحت تنازعہ معاملات کے حوالے سے، ہماری کمپنی کے سالانہ مالیاتی گوشواروں میں "ہنگامی حالات اور وعدے" کے عنوان کے تحت رپورٹ کیے گئے ہیں، اور اس کی حیثیت میں تبدیلی کا کوئی زوردار مقابلہ نہیں کیا جا رہا ہے۔ معاملات

مستقبل کا نقطہ نظر:

انتظامیہ لاہور میں کمپنی کے کاروباری مینیوفیکچرنگ آپریشنز کی بحالی پر سرگرم عمل تھی اور مؤثر طریقے سے سلیزر یونیٹ کو Rs جنوری 2026 کے مہینے کے دوران 100 ملین۔ کمپنی مارکیٹ شیئر کو بڑھانے اور شیئر ہولڈرز کی قدر کو بڑھانے کے لیے اپنے آپریشنز کو بڑھانے کی کوشش کر رہی ہے۔ مزید برآں کمپنی کو اپنے ڈائریکٹرز، اسپانسرز، اور ایسوسی ایٹڈ انڈر ٹیکنگس کی طرف سے مکمل مالی اور آپریشنل تعاون حاصل ہے تاکہ کمپنی کے اقلیتی حصص یافتگان کے مفادات کے تحفظ کے لیے مستقبل قریب میں اپنے کاروباری آپریشنز کو وسعت دی جاسکے اور منافع کے مارجن کو بہتر بنایا جاسکے۔



DIAMOND INDUSTRIES LIMITED

فی شیئر کمائی:

زیر جائزہ مدت کے لیے کمپنی کی فی حصص آمدنی روپے ہے۔ (25.0) روپے کے مقابلے میں (83.17) 31 دسمبر 2024 کو ختم ہونے والی آخری اسی ششماہی میں۔

اعتراف:

بورڈ آف ڈائریکٹرز عملے، کارکنوں اور دیگر تمام اسٹیک ہولڈرز کی کارکردگی کی اطلاع دی گئی سطح کو حاصل کرنے میں ان کی مسلسل حمایت کے لیے دل کی گہرائیوں سے تعریف کرتا ہے۔
بورڈ کے لیے اور اس کی جانب سے

عمران کبیر
ڈائریکٹر

افتخار شفیع
چیف ایگزیکٹو
لاہور: 26 فروری، 2026



DIAMOND INDUSTRIES LIMITED

Independent Auditor's Review Report to the Members of Diamond Industries Limited

INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of DIAMOND INDUSTRIES LIMITED Report on the Review of Interim Financial Statements

Introduction

We have reviewed the accompanying condensed interim statement of financial position of Diamond Industries Limited as at December 31, 2025 and the related condensed interim statement of profit or loss, condensed interim statement of other comprehensive income, condensed interim statement of changes in equity, condensed interim statement of cash flows, and notes to the financial statements for the six month period then ended (here-in-after referred to as the "interim financial statements"). Management is responsible for the preparation and presentation of these interim financial statements in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these financial statements based on our review. The figures of the condensed interim statement of profit or loss and condensed interim statement of comprehensive income for three month period ended December 31, 2025 and 2024 have not been reviewed, as we are required to review only the cumulative figures for the six month period ended December 31, 2025.

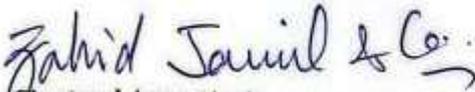
Scope of Review

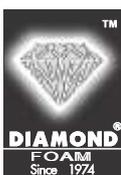
We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements for the six month period ended December 31, 2025 are not prepared, in all material respects, in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting.

The engagement partner on the review resulting in this independent auditor's report is Adeel Anwar (ACA).


Chartered Accountants
Place: Lahore
Date: February 26, 2026
UDIN: RR2025103669BUSZV0Q8



DIAMOND INDUSTRIES LIMITED

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

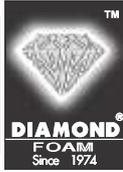
	Note	December 2025	June 2025
Authorized share capital		400,000,000	400,000,000
40,000,000 Ordinary shares of Rs. 10/- each			
Issued, subscribed and Paid Up Capital	7	90,000,000	90,000,000
Surplus on revaluation of fixed assets		96,265,743	98,292,722
Reserves		189,190,550	13,890,666
Share Holders' Equity		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		44,090,583	40,777,415
		85,449,870	81,892,013
TOTAL EQUITY & LIABILITIES		684,721,523	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
		641,979,092	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		684,721,523	480,384,836

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

Chief Executive

Chief Financial Officer

Director



DIAMOND INDUSTRIES LIMITED

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)	733,062	(1,315,875)	733,062
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

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	Dec- 31, 2024	Dec- 31, 2025	Dec- 31, 2024
Rupees	Rupees	Rupees	Rupees
(160,427,001)	(160,427,001)	(3,243,864)	(156,637,781)

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

-	-	-	-
-	-	-	-
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		34,557,067
15,097,011	(81,277,093)	87,980,041	(122,080,714)

Total Comprehensive Income for the year

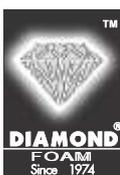
The annexed notes form an integral part of these financial statements.

Chief Executive

Chief Financial Officer

Director





DIAMOND INDUSTRIES LIMITED

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 Year	2,337,882	2,915,478
Cash and Cash Equivalents at End of the year	2,584,557	1,375,898

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

Chief Executive

Chief Financial Officer

Director



DIAMOND INDUSTRIES LIMITED

DIAMOND INDUSTRIES LIMITED STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED DECEMBER 31, 2025

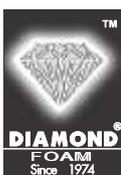
	Share Capital	Revaluation Surplus	RESERVES		TOTAL EQUITY
			CAPITAL	REVENUE	
		Fair value reserve	Accumulated Loss		
Balance as at 01 July 2024	90,000,000	102,729,230	67,769,568	(13,811,722)	246,687,076
Loss for the year			(160,427,001)		(160,427,001)
Realization of Revaluation Surplus		-			
Other comprehensive income for the year		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	98,292,723	177,027,245	(163,136,580)	202,183,388
Profit for the year				(2,251,104)	(2,251,104)
Realization of Revaluation Surplus		(2,026,978)		2,026,978	
Other comprehensive income for the year			175,524,012		175,524,012
Balance as at 31 December 2025	90,000,000	96,265,744	352,551,256	(163,360,706)	375,456,296

(Rupees)

Chief Executive

Chief Financial Officer

Director



DIAMOND INDUSTRIES LIMITED

DIAMOND INDUSTRIES LIMITED CONDENSED INTERIM NOTES TO THE FINANCIAL INFORMATION FOR THE HALF YEAR ENDED DECEMBER 31, 2024

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, 2025 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 shares	Dec- 31, 2025		June 30, 2025	
	Numbers	Numbers	Un-Audited Dec- 31, 2025 Rupees	Audited June 30, 2025 Rupees
Fully paid in cash	6,000,000	6,000,000	60,000,000	60,000,000
Fully paid bonus shares	3,000,000	3,000,000	30,000,000	30,000,000
	<u>9,000,000</u>	<u>9,000,000</u>	<u>90,000,000</u>	<u>90,000,000</u>

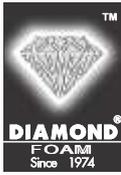
8 Due To Related Parties

	Un-Audited Dec- 31, 2025 Rupees	Audited June 30, 2025 Rupees
Due to associated company	<u>135,197,919</u>	<u>137,297,971</u>
	<u>135,197,919</u>	<u>137,297,971</u>

The outstanding amount of Rs. 137,297,971/- payable to Mustafa Luqman has been paid through associated Company, Englander Industries (Pvt) Limited.

9 CONTINGENCIES AND COMMITMENTS

There is no significant change in contingencies from the annual financial statements of the company for the period then ended.



DIAMOND INDUSTRIES LIMITED

10 PROPERTY, PLANT AND EQUIPMENT

	Un-Audited Dec- 31, 2025 Rupees	Audited June 30, 2025 Rupees
Property, Plant And Equipment	132,040,023	143,053,892
Book value at the beginning of the period	135,491,505	151,343,763
Add:		
Addition/Transfer of assets	-	-
Disposal of assets	-	-
Depreciation charged during the period	(3,451,482)	(8,289,871)
	<u>132,040,023</u>	<u>143,053,891</u>
Allocation of Depreciation		
Cost of Goods Sold	-	-
Administrative Expenses	3,451,482	8,289,871
	<u>3,451,482</u>	<u>8,289,871</u>

11 LONG TERM INVESTMENT

**Investment in related parties:
-under equity method**
Diamond Polymers (Pvt.) Ltd

66,708,799	66,708,799
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12 STOCK IN TRADE

Raw Materials	-	1,976,000
Work-in-process & finished goods	-	167,006,610
	<u>-</u>	<u>168,982,610</u>

13 COST OF SALES

	Half Year Ended		Quarter Ended	
	31-Dec-25 Rupees	31-Dec-24 Rupees	31-Dec-25 Rupees	31-Dec-24 Rupees
Cost of goods manufactured	-	-	-	-
Opening stock of work-in-process & finished goods	-	167,006,610	167,006,610	167,006,610
	<u>-</u>	<u>167,006,610</u>	<u>167,006,610</u>	<u>167,006,610</u>
Closing stock of work-in-process & finished goods	-	(167,006,610)	-	(167,006,610)
	<u>-</u>	<u>-</u>	<u>167,006,610</u>	<u>-</u>

14 EARNING PER SHARE

Profit / (loss) after taxation	<u>(2,251,104)</u>	<u>(153,761,364)</u>
	Number of shares	
Issued, subscribed and Paid up Capital	9,000,000	9,000,000
Earnings / (loss) per share	(0.25)	(17.08)

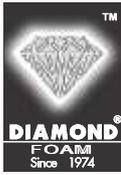
15 TRANSACTIONS WITH RELATED PARTIES

Transactions and contracts with the related parties are carried out at arm's length prices determined in accordance with comparable uncontrolled price method.

The related parties comprise of associated companies, directors of the companies, key management personnel and staff retirement funds.

Detail of transactions with related parties;

	Un-Audited 31-Dec-25 Rupees	Un-Audited 31-Dec-24 Rupees
Sales to related parties:		
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	-	-



DIAMOND INDUSTRIES LIMITED

16 GENERAL

16.1 Figures have been rounded off to the nearest rupee.

16.2 This financial information was authorized for issue on 26th February, 2026 by the board of directors of the Company.

Chief Executive

Chief Financial Officer

Director