

# DIAMOND INDUSTRIES LIMITED

23-Km, Multan Road, Mohlanwal, Lahore Tel: (042) 111-111-666, 37540336-7,  
Fax: (042) 37540335, E.mail: [diamondind@diamondfoam.com](mailto:diamondind@diamondfoam.com)

FORM-7

Ref:- DIL/CS/006-4

Dated:-27-04-2026

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

Subject:- **FINANCIAL RESULTS FOR THE QUARTER ENDED 31-03-2026**

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on April 27, 2026 at 02:00 pm at 23-Km, Multan Road, Mohlanwal, Lahore, recommended the following:

- i. **CASH DIVIDEND**  
An interim Cash Dividend for the quarter ended 31-03-2026 at Rs. 1 per share i.e. 10%.
- ii. **BONUS SHARES:** NIL
- iii. **RIGHT SHARES:** NIL
- iv. **ANY OTHER ENTITLEMENT/CORPORATE ACTION** NIL
- v. **ANY OTHER PRICE-SENSITIVE INFORMATION** NIL

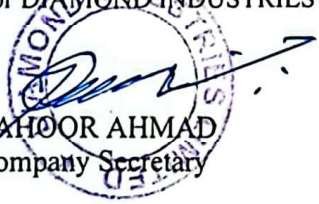
Statement of Financial Position, Statement of Profit and Loss along with Statement of Change in Equity and Statement of Cash Flows are attached.

The share transfer Books of the company will be closed from 05/05/2026 to 07/05/2026 (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 04/05/2026 will be treated in time for the purpose of above entitlement.

The above entitlement will be paid to the shareholders whose names will appear in the Register of Members on 04/05/2026.

The Quarterly Report of the Company for the year ended 31-03-2026 will be transmitted through PUCARS separately, within the specified time.

Yours sincerely,  
For DIAMOND INDUSTRIES LIMITED

  
ZAHOOR 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 MARCH 31, 2026**

	Note	March 2026	June 2025
<b>Authorized share capital</b>		<b>400,000,000</b>	<b>400,000,000</b>
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		98,292,722	98,292,722
Reserves		216,863,265	13,890,665
<b>Share Holders' Equity</b>		<b>405,155,987</b>	<b>202,183,388</b>
<b>NON-CURRENT LIABILITIES</b>			
Due to Sponsors		-	137,297,971
Deferred liabilities		88,963,493	59,011,464
		<b>88,963,493</b>	<b>196,309,435</b>
<b>CURRENT LIABILITIES</b>			
Due to Related Party/Associates	8	88,819,359	-
Trade and other payables		166,803,905	41,114,598
Provision for taxation		51,769,122	40,777,415
		<b>307,392,386</b>	<b>81,892,013</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>801,511,866</b>	<b>480,384,836</b>
<b>Contingencies &amp; Commitments</b>	9	-	-
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, Plant And Equipment	10	130,314,282	135,491,505
Investment Properties		-	-
Long Term Deposits	11	330,885	330,885
Investments Under equity Method		66,708,799	66,708,799
Investments available for sale		442,899,386	236,400,547
		<b>640,253,352</b>	<b>438,931,736</b>
<b>CURRENT ASSETS</b>			
Stock in trade	12	76,362,861	-
Trade Debts		4,534,074	2,878,421
Loan and Advances		51,407,056	36,236,796
Cash and bank balances		28,954,523	2,337,882
		<b>161,258,514</b>	<b>41,453,099</b>
<b>TOTAL ASSETS</b>		<b>801,511,866</b>	<b>480,384,836</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 (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED MARCH 31, 2026**

	Note	Nine Months Ended		Quarter Ended	
		Mar- 31, 2026 Rupees	Mar- 31, 2025 Rupees	Mar- 31, 2026 Rupees	Mar- 31, 2025 Rupees
Sales - net		361,087,613	15,984,816	361,087,613	-
Cost of goods sold	13	(322,184,101)	(167,006,610)	(322,184,101)	-
Gross profit		38,903,512	(151,021,794)	38,903,512	-
Administrative expenses		(12,641,511)	(14,916,920)	2,627,899	(4,876,553)
Selling and Distribution expenses		(10,540,834)	-	(10,540,834)	-
		(23,182,345)	(14,916,920)	(7,912,935)	(4,876,553)
		15,721,166	(165,938,714)	30,990,576	(4,876,553)
Other Operating income		21,700,682	13,393,128	6,733,707	-
Profit/(Loss) from Operations		37,421,849	(152,545,586)	37,724,284	(4,876,553)
Finance Cost		(4,350)	-	-	-
Share of profit/(loss) of associated companies		-	-	-	-
Profit before Taxation		37,417,499	(152,545,586)	37,724,284	(4,876,553)
<b>TAXATION</b>					
- Current		(10,991,707)	(199,810)	(7,678,539)	(1,224)
- Deferred Tax		1,022,797	1,397,473	(346,052)	465,824
		(9,968,910)	1,197,663	(8,024,591)	464,600
Profit / (Loss) after Taxation		27,448,589	(151,347,923)	29,699,693	(4,411,953)
Earning per Share	14	3.05	(16.82)	3.30	(0.49)

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 MARCH 31, 2026**

	Nine Months Ended		Quarter Ended	
	Mar- 31, 2026 Rupees	Mar- 31, 2025 Rupees	Mar- 31, 2026 Rupees	Mar- 31, 2025 Rupees
<b>Profit / (Loss) for the year</b>	27,448,589	(151,347,924)	(3,243,864)	(4,411,952)
<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	206,498,838	95,723,657	2,606,117	2,606,117
Unrealized gain arising on remeasurement of long term Investment of associated companies Related Deferred tax	(30,974,826)	(14,358,549)	(390,918)	(390,918)
	175,524,012	81,365,108	2,215,199	2,215,199
<b>Total Comprehensive Income for the year</b>	<b>202,972,601</b>	<b>(69,982,816)</b>	<b>(1,028,664)</b>	<b>(2,196,753)</b>

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

  
 Chief Executive

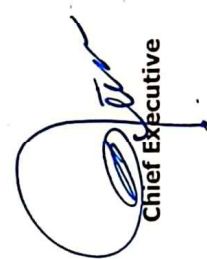
  
 Chief Financial Officer

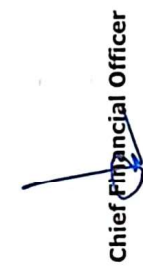
  
 Director

**DIAMOND INDUSTRIES LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE HALF YEAR ENDED MARCH 31, 2026**

	RESERVES			TOTAL EQUITY	
	CAPITAL	REVENUE	REVENUE		
	Share Capital	Revaluation Surplus	Fair value reserve	Accumulated Loss	
<b>Balance as at 01 July 2024</b>	90,000,000	102,729,230	67,769,568	(13,811,722)	246,687,076
Loss for the year				(151,347,923)	(151,347,923)
Realization of Revaluation Surplus		-		-	-
Other comprehensive income for the period			81,365,108		81,365,108
<b>Balance as at 31 March 2025</b>	<u>90,000,000</u>	<u>102,729,230</u>	<u>149,134,676</u>	<u>(165,159,645)</u>	<u>176,704,261</u>
<b>Balance as at 01 July 2025</b>	90,000,000	98,292,723	177,027,245	(163,136,580)	202,183,388
Profit for the period	-			27,448,589	27,448,588
Realization of Revaluation Surplus	-			-	-
Other comprehensive income for the period	-		175,524,012		175,524,012
<b>Balance as at 31 March 2026</b>	<u>90,000,000</u>	<u>98,292,723</u>	<u>352,551,256</u>	<u>(135,687,991)</u>	<u>405,155,988</u>

----- (Rupees) -----

  
**Chief Executive**

  
**Chief Financial Officer**

  
**Director**

**DIAMOND INDUSTRIES LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE HALF YEAR ENDED MARCH 31, 2026**

	March Nine Months Ended	
	Mar- 31, 2026 Rupees	Mar- 31, 2025 Rupees
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) before taxation	37,417,499	(152,545,586)
<b>Adjustment for Non-Cash income and expenses:</b>		
Depreciation on property, plant and equipment	5,177,223	5,671,790
Share of loss of associated company	-	-
Finance cost	4,350	-
Dividend Income	(21,700,682)	(13,393,128)
<b>Cash Flow Before Working Capital Changes</b>	<b>20,898,389</b>	<b>(160,266,924)</b>
<b>Changes in working capital</b>		
<b>(Increase)/Decrease in Current Assets</b>		
Stock in Trade	(76,362,861)	167,006,610
Trade Debts	(1,655,653)	-
Loans and Advances	(15,170,260)	(1,133,744)
	<b>(93,188,774)</b>	<b>165,872,866</b>
<b>Increase/(Decrease) in Current Liabilities</b>		
Trade and Other Payables	125,689,305	(19,844,740)
Cash Outflow From Operations	<b>53,398,920</b>	<b>(14,238,798)</b>
Income tax (paid)/Refund	-	-
Finance cost paid	(4,350)	-
<b>Net Cash Used in Operating Activities</b>	<b>53,394,570</b>	<b>(14,238,798)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Dividend Income	21,700,682	13,393,128
<b>Net Cash Generated from Investing Activities</b>	<b>21,700,682</b>	<b>13,393,128</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Due to Related Parties and others	(48,478,612)	-
<b>Net Cash Flow from Financing Activities</b>	<b>(48,478,612)</b>	<b>-</b>
Net (Decrease) / Increase in Cash and Cash Equivalents	26,616,640	(845,670)
Cash and Cash Equivalents at Beginning of the period	2,337,882	2,915,478
<b>Cash and Cash Equivalents at End of the period</b>	<b>28,954,523</b>	<b>2,069,809</b>

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

  
**Chief Executive**

  
**Chief Financial Officer**

  
**Director**