

# **DIAMOND**

## **INDUSTRIES LIMITED**

**QUARTERLY REPORT**  
**For The Period Ended 31 March 2026**

**23-km Multan Road, Mohlanwal, Lahore-Pakistan**  
**UAN: (0092-42) 111-111-666, 37510336-7 fax: (0092-42) 37540335**

# DIAMOND INDUSTRIES LIMITED

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# 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, 7<sup>th</sup> 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
- 58-Km, Multan Road, Khankey more, Bhaipheru

### **PRINCIPLE OFFICE**

- 23-Km, Multan Road, Mohlanwal, Lahore  
Tel: 042-37540336-7  
Fax: 042-37540335, 35300010  
E.mail: [info@diamondfoam.com](mailto: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.**, we are pleasure to present the un-audited quarterly financial statements of the company for the quarter ended March 31, 2026.

### BRIEF REVIEW OF OPERATIONS:

The Company's manufacturing operations had remained suspended since January 10, 2023, due to unprecedented import restrictions imposed by the State Bank of Pakistan (SBP) and location constraints. During this period, the Board of Directors actively explored various options to resume operations and after careful consideration, the Board decided to get the manufacturing unit located on Multan Road, Lahore, on lease to produce foam and spring mattresses, furniture and allied products. Manufacturing operations formally recommenced on January 1, 2026, as communicated to the Pakistan Stock Exchange (PSX) via PUCARS on November 25, 2025.

Now, by the grace of Almighty Allah, the Company has successfully resumed business operations and achieved sales revenue of **Rs. 361.087** million during the quarter under review, with a gross profit of **Rs. 38.903** million. After accounting for the administrative, selling and distribution expenses of Rs. (23.182) million, other operating /dividend income of Rs. 21.700 million and adjustment of Taxation of Rs. (9.968) million, the Company recorded a **net profit after tax of Rs. 27.448 million**, compared to a **net loss of Rs. (151.347) million** in the corresponding quarter ended March 31, 2025.

Regarding ongoing litigations with Customs Authorities, FBR, SECP, the Stock Exchange, and other parties, as disclosed under "Contingencies and Commitments" in the annual financial statements, these matters are being vigorously pursued at the appropriate forums, and there has been no material change in their status.

### FUTURE OUTLOOK:

Management has made significant progress in reviving manufacturing operations in Lahore, and has effectively secured the sales revenue exceeding Rs. 361 million during the quarter ended March 31, 2026. The Company is now focused on expanding its operations to increase market share and enhance shareholder value. The Company continues to receive strong financial and operational support from its Directors, Sponsors, and Associated Undertakings. This support will help drive business growth, improve profit margins, and safeguard the interests of minority shareholders in the near future.

### EARNING PER SHARE:

Earnings per share (EPS) for the quarter under review stood at **Rs. 3.05**, compared to **Rs. (16.82)** in the corresponding quarter last year.

### ACKNOWLEDGEMENT:

The Board of Directors extends its sincere appreciation to the Company's employees, workers and all stakeholders for their continued dedication and support in achieving this improved performance.

For and on behalf of Board



IMRAN KABIR  
Director



IFTIKHAR SHAFFI  
Chief Executive

Lahore  
Dated:- 27<sup>th</sup> April, 2026

# DIAMOND INDUSTRIES LIMITED

## ڈائریکٹرز رپورٹ

ڈائریکٹرز رپورٹ

معزز شیئر ہولڈرز،

ڈائمنڈ انڈسٹریز لمیٹڈ کے بورڈ آف ڈائریکٹرز کی جانب سے، ہمیں 31 مارچ 2026 کو ختم ہونے والی سہ ماہی کے لیے کمپنی کے غیر آڈٹ شدہ سہ ماہی مالیاتی گوشوارے پیش کرتے ہوئے خوشی ہو رہی ہے۔

آپریشنز کا مختصر جائزہ:

اسٹیٹ بینک آف پاکستان (SBP) کی جانب سے عائد غیر معمولی درآمدی پابندیوں اور مقام کی پابندیوں کی وجہ سے کمپنی کے مینوفیکچرنگ آپریشن 10 جنوری 2023 سے معطل تھے۔ اس عرصے کے دوران، بورڈ آف ڈائریکٹرز نے سرگرمی سے کام دوبارہ شروع کرنے کے لیے مختلف آپشنز کی تلاش کی اور محتاط غور و فکر کے بعد، بورڈ نے فیصلہ کیا کہ ملتان روڈ، لاہور پر واقع مینوفیکچرنگ یونٹ کو فوم اور اسپرنگ گڈے، فرنچیز اور اس سے متعلقہ مصنوعات تیار کرنے کے لیے یلز پر حاصل کیا جائے۔ 25 نومبر 2025 کو PUCARS کے ذریعے پاکستان اسٹاک ایکسچینج (PSX) کو بتایا گیا کہ مینوفیکچرنگ آپریشنز 1 جنوری 2026 کو باقاعدہ طور پر دوبارہ شروع ہوئے۔

اب، اللہ تعالیٰ کے فضل سے، کمپنی نے کامیابی کے ساتھ دوبارہ کاروبار شروع کر دیا ہے اور روپے کی سیلز ریونیو حاصل کی ہے۔ زیر نظر سہ ماہی کے دوران 087.361 ملین روپے کے مجموعی منافع کے ساتھ۔ 903.38 ملین انتظامی، فروخت اور تقسیم کے اخراجات کے حساب کتاب کے بعد روپے۔ (182.23) ملین، دیگر آپریٹنگ/ڈیویڈنڈ آمدنی روپے۔ 700.21 ملین اور ٹیکسیشن کی ایڈجسٹمنٹ روپے۔ (968.9) ملین، کمپنی نے ٹیکس کے بعد روپے کا خالص منافع ریکارڈ کیا۔ 448.27 ملین روپے کے خالص نقصان کے مقابلے میں۔ 31 مارچ 2025 کو ختم ہونے والی اسی سہ ماہی میں (347.151) ملین۔

کسٹمز اتھارٹیز، ایف بی آر، ایس ای سی پی، اسٹاک ایکسچینج اور دیگر فریقین کے ساتھ جاری قانونی چارہ جوئی کے حوالے سے، جیسا کہ سالانہ مالیاتی گوشواروں میں "ہنگامی اور عدوں" کے تحت انکشاف کیا گیا ہے، ان معاملات کو مناسب فورمز پر بھرپور طریقے سے چلایا جا رہا ہے، اور ان کی حیثیت میں کوئی مادی تبدیلی نہیں آئی ہے۔

مستقبل کا نقطہ نظر:

انتظامیہ نے لاہور میں مینوفیکچرنگ آپریشنز کو بحال کرنے میں اہم پیش رفت کی ہے، اور مؤثر طریقے سے سیلز ریونیو کو روپے سے زیادہ حاصل کیا ہے۔ 31 مارچ 2026 کو ختم ہونے والی سہ ماہی کے دوران 361 ملین۔ کمپنی اب مارکیٹ شیئر بڑھانے اور شیئر ہولڈرز کی قدر کو بڑھانے کے لیے اپنے آپریشنز کو بڑھانے پر توجہ مرکوز کر رہی ہے۔ کمپنی کو اپنے ڈائریکٹرز، سپانسرز، اور ایہوسی ایٹڈ انڈر ٹیکنگنز سے مضبوط مالی اور آپریشنل سپورٹ حاصل کرنا جاری ہے۔ یہ تعاون مستقبل قریب میں کاروبار کی ترقی، منافع کے مارجن کو بہتر بنانے اور اقلیتی حصص یافتگان کے مفادات کے تحفظ میں مدد کرے گا۔

# DIAMOND INDUSTRIES LIMITED

فی شیئر کمائی:

زیر جائزہ سہ ماہی کے لیے فی حصص آمدنی (EPS) روپے رہی۔ 05.3، روپے کے مقابلے (82.16) پچھلے سال کی اسی سہ ماہی میں۔

اعتراف:

بورڈ آف ڈائریکٹرز کمپنی کے ملازمین، کارکنوں اور تمام اسٹیک ہولڈرز کی اس بہتر کارکردگی کو حاصل کرنے میں مسلسل لگن اور تعاون کے لیے اپنی مخلصانہ تعریف کرتا ہے۔

بورڈ کے لیے اور اس کی جانب سے



افتخار شفیع

چیف ایگزیکٹو

لاہور

تاریخ: 27 اپریل 2026



عمران کبیر

ڈائریکٹر

# 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		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
		<b>640,253,352</b>	<b>438,931,736</b>
Stock in trade	12	76,362,861	-
Trade Debts		4,534,074	2,878,421
<b>CURRENT ASSETS</b>			
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 QU 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	<b>13</b>	(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	<b>14</b>	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 QUARTER ENDED MARCH 31, 2026

Nine Months Ended		Quarter Ended	
Mar- 31, 2026	Mar- 31, 2025	Mar- 31, 2026	Mar- 31, 2025
Rupees	Rupees	Rupees	Rupees

**Profit / (Loss) for the year** 27,448,589 (151,347,924) (3,243,864) (4,411,952)

### 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	95,723,657	2,606,117	2,606,117
(30,974,826)	(14,358,549)	(390,918)	(390,918)
175,524,012	81,365,108	2,215,199	2,215,199

#### 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

**202,972,601 (69,982,816) (1,028,664) (2,196,753)**

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 QUARTER ENDED MARCH 31, 2026

	Share Capital	Revaluation Surplus	RESERVES		TOTAL EQUITY
			CAPITAL	REVENUE	
			Fair value reserve	Accumulated Loss	
<b>Balance as at 01 July 2024</b>	<b>90,000,000</b>	<b>102,729,230</b>	<b>67,769,568</b>	<b>(13,811,722)</b>	<b>246,687,076</b>
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>	<b>90,000,000</b>	<b>102,729,230</b>	<b>149,134,676</b>	<b>(165,159,645)</b>	<b>176,704,261</b>
<b>Balance as at 01 July 2025</b>	<b>90,000,000</b>	<b>98,292,723</b>	<b>177,027,245</b>	<b>(163,136,580)</b>	<b>202,183,388</b>
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>	<b>90,000,000</b>	<b>98,292,723</b>	<b>352,551,256</b>	<b>(135,687,991)</b>	<b>405,155,988</b>

(Rupees)



Chief Executive

Chief Financial Officer

Director

# DIAMOND INDUSTRIES LIMITED

## STATEMENT OF CASH FLOWS FOR THE QUARTER 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

# DIAMOND INDUSTRIES LIMITED

## CONDENSED INTERIM NOTES TO THE FINANCIAL INFORMATION FOR THE NINE MONTHS ENDED MARCH 31, 2026

### 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, 2025.

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### 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, 2025. 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 March 31, 2026 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		Un-Audited	Audited
	March 31, 2025	June 30, 2025	March 31, 2025	June 30, 2025
	Numbers	Numbers	Rupees	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
	9,000,000	9,000,000	90,000,000	90,000,000

### 8 Due To Related Parties

	Un-Audited	Audited
	March 31, 2025	June 30, 2025
	Rupees	Rupees
Due to associated company	-	137,297,971
Due to sponsors	88,963,493	-
	88,963,493	137,297,971

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.

### 10 PROPERTY, PLANT AND EQUIPMENT

	Un-Audited	Audited
	March 31, 2025	June 30, 2025
	Rupees	Rupees
Property, Plant And Equipment	130,314,282	135,491,506
Book value at the beginning of the period	135,491,505	143,053,892
Add:		
Addition/Transfer of assets	-	-
Disposal of assets	-	-
Depreciation charged during the period	(5,177,223)	(7,562,388)
	130,314,282	135,491,505
<b>Allocation of Depreciation</b>		
Cost of Goods Sold	1,408,992	-
Administrative Expenses	3,768,231	7,562,388
	5,177,223	7,562,388

# DIAMOND INDUSTRIES LIMITED

## CONDENSED INTERIM NOTES TO THE FINANCIAL INFORMATION For Nine Months Ended March 31, 2024 (Un-Audited)

### 11 LONG TERM INVESTMENT

**Investment in related parties:**

**-under equity method**

Diamond Polymers (Pvt.) Ltd	<u>66,708,799</u>	<u>66,708,799</u>
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### 12 STOCK IN TRADE

Raw Materials	36,577,223	1,976,000
Work-in-process & finished goods	<u>39,785,638</u>	<u>167,006,610</u>
	<u>76,362,861</u>	<u>168,982,610</u>

### 13 COST OF SALES

	Nine Months Ended		Quarter Ended	
	31-Mar-26 Rupees	31-Mar-25 Rupees	31-Mar-26 Rupees	31-Mar-25 Rupees
Cost of goods manufactured			-	-
Opening stock of work-in-process & finished goods	-	167,006,610	-	167,006,610
	-	167,006,610	-	167,006,610
Closing stock of work-in-process & finished goods	<u>(76,362,861)</u>	<u>(167,006,610)</u>	<u>(39,785,638)</u>	<u>(167,006,610)</u>
	<u>(76,362,861)</u>	-	<u>(39,785,638)</u>	-

### 14 EARNING PER SHARE

Profit / (loss) after taxation	<u>27,448,589</u>	<u>(156,637,781)</u>
	<b>Number of shares</b>	
Issued, subscribed and Paid up Capital	9,000,000	9,000,000
Earnings / (loss) per share	3.05	(17.40)

### 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-Mar-26 Rupees	Un-Audited 31-Mar-25 Rupees
<b>Purchases from related parties:</b>		
Diamond Product (Private) Limited	25,423,729	-
Diamond Enterprises (Private) Limited	104,449,549	-

### 16 GENERAL

**16.1** Figures have been rounded off to the nearest rupee.

**16.2** This financial information was authorized for issue on 27th April, 2026 by the board of directors of the Company.



**Chief Executive**



**Chief Financial Officer**



**Director**