

# 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-3

Ref:- DIL/CS/006-4

Dated:-02-10-2026

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

Subject:- **FINANCIAL RESULTS FOR THE YEAR ENDED 30-06-2026**

Dear Sir,

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

**CASH DIVIDEND:**

An Final Cash Dividend for the year ended 30-06-2026 at Rs. 1 per share i.e. 10%.

**BONUS SHARES:**

Nil

**RIGHT SHARES:**

Nil

**ANY OTHER ENTITLEMENT/CORPORATE ACTION:**

Nil

**ANY OTHER PRICE-SENSITIVE INFORMATION**

The financial results of the Company are attached.

The annual general meeting of the company will be held on 27-10-2026 at 11:00 am at registered office of the company Plot No. 25, Gadoon Amazai, Industrial Estate, Swabi, Khyber Pakhtoon Khwa.

The share transfer Books of the company will be closed from 20-10-2026 to 27-10-2026 (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 19-10-2026 will be treated in time for the purpose of above entitlement to the transferees.

Sincerely yours,  
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 JUNE 30, 2026**

|                                             | Note | 2026                      | 2025                      |
|---------------------------------------------|------|---------------------------|---------------------------|
|                                             |      | Rupees                    |                           |
| <b>Authorized share capital</b>             |      |                           |                           |
| 40,000,000 Ordinary shares of Rs. 10/- each |      | <u>400,000,000</u>        | <u>400,000,000</u>        |
| Issued, subscribed and Paid-Up Capital      | 4    | 90,000,000                | 90,000,000                |
| Surplus on revaluation of fixed assets      | 5    | 94,238,767                | 98,292,723                |
| Capital reserves                            |      | 369,281,266               | 177,027,245               |
| Revenue reserves                            |      | <u>(130,414,725)</u>      | <u>(163,136,580)</u>      |
| <b>Share Holders' Equity</b>                |      | <b>423,105,308</b>        | <b>202,183,388</b>        |
| <b>LIABILITIES</b>                          |      |                           |                           |
| <b>NON-CURRENT LIABILITIES</b>              |      |                           |                           |
| Due to Related parties                      | 6    | 137,540,000               | 137,297,971               |
| Deferred liabilities                        | 7    | <u>83,287,883</u>         | <u>59,011,464</u>         |
|                                             |      | <b>220,827,883</b>        | <b>196,309,435</b>        |
| <b>CURRENT LIABILITIES</b>                  |      |                           |                           |
| Trade and other payables                    | 8    | 104,289,104               | 41,114,598                |
| Provision for taxation                      | 9    | <u>53,940,598</u>         | <u>40,777,415</u>         |
|                                             |      | <b>158,229,702</b>        | <b>81,892,013</b>         |
| <b>Contingencies &amp; Commitments</b>      | 10   | -                         | -                         |
| <b>TOTAL EQUITY &amp; LIABILITIES</b>       |      | <u><b>802,162,893</b></u> | <u><b>480,384,836</b></u> |
| <b>ASSETS</b>                               |      |                           |                           |
| <b>NON-CURRENT ASSETS</b>                   |      |                           |                           |
| Property, Plant And Equipment               | 11   | 128,588,542               | 135,491,505               |
| Long Term Deposits                          | 12   | 330,885                   | 330,885                   |
| Investments Under equity Method             | 13   | 67,546,415                | 66,708,799                |
| Investments available for sale              | 14   | <u>462,581,748</u>        | <u>236,400,547</u>        |
|                                             |      | <b>659,047,590</b>        | <b>438,931,736</b>        |
| <b>CURRENT ASSETS</b>                       |      |                           |                           |
| Stock in trade                              | 15   | 49,969,239                | -                         |
| Trade Debts                                 | 16   | 46,785,000                | 2,878,421                 |
| Other receivables                           | 17   | 32,233,792                | 33,115,984                |
| Advance Income Tax                          | 18   | 6,717,158                 | 3,120,812                 |
| Cash and bank balances                      | 19   | <u>7,410,114</u>          | <u>2,337,883</u>          |
|                                             |      | <b>143,115,303</b>        | <b>41,453,100</b>         |
| <b>TOTAL ASSETS</b>                         |      | <u><b>802,162,893</b></u> | <u><b>480,384,836</b></u> |

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

  
 Chief Executive

  
 Chief Financial Officer

  
 Director

**DIAMOND INDUSTRIES LIMITED**  
**STATEMENT OF PROFIT OR LOSS**  
**FOR THE YEAR ENDED JUNE 30, 2026**

|                                                     |        | 2026              | 2025                 |
|-----------------------------------------------------|--------|-------------------|----------------------|
|                                                     | Note   | Rupees            |                      |
| Sales - net                                         | 20     | 693,871,185       | 18,100,040           |
| Cost of sales                                       | 21     | (630,932,127)     | (168,982,610)        |
| Gross profit/ (loss)                                |        | 62,939,058        | (150,882,570)        |
| Administrative expenses                             | 22     | (18,047,129)      | (15,922,561)         |
| Selling and distribution expenses                   | 23     | (25,983,008)      | -                    |
| Other operating expenses                            | 24     | (5,554,751)       | (1,920,010)          |
| Other income                                        | 25     | 30,347,336        | 15,369,670           |
|                                                     |        | (19,237,552)      | (2,472,901)          |
| <b>Operating profit/ (loss)</b>                     |        | <b>43,701,506</b> | <b>(153,355,471)</b> |
| Finance Cost                                        | 26     | (38,761)          | (4,690)              |
| Share of profit of associated companies             | 13.2.2 | 837,616           | 57,622               |
| <b>Profit / (loss) before levies and income tax</b> |        | <b>44,500,361</b> | <b>(153,302,539)</b> |
| Levies                                              | 27     | (8,673,390)       | (226,251)            |
| <b>Profit / (loss) before income tax</b>            |        | <b>35,826,971</b> | <b>(153,528,790)</b> |
| Income tax expense                                  | 28     | 2,437,102         | (232,576)            |
| <b>Profit/ (loss) for the year</b>                  |        | <b>38,264,073</b> | <b>(153,761,366)</b> |
| Earning / (loss) per Share                          | 29     | 4.25              | (17.08)              |

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

3.98 (17.06)

  
 Chief Executive

  
 Chief Financial Officer

  
 Director

**DIAMOND INDUSTRIES LIMITED**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED JUNE 30, 2026**

|                                                                            | 2026          | 2025          |
|----------------------------------------------------------------------------|---------------|---------------|
|                                                                            | <u>Rupees</u> |               |
| Profit/ (loss) for the year                                                | 38,264,073    | (153,761,366) |
| Other Comprehensive Income                                                 |               |               |
| Items that cannot be reclassified to statement of profit or loss           |               |               |
| Items that may be reclassified to statement of profit or loss              |               |               |
| Unrealized gain arising on remeasurement of investments available for sale | 226,181,201   | 128,538,444   |
| Related Deferred tax                                                       | (33,927,180)  | (19,280,767)  |
|                                                                            | 192,254,021   | 109,257,677   |
| Total Comprehensive income/ (loss) for the year                            | 230,518,094   | (44,503,689)  |

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

  
\_\_\_\_\_  
Chief Executive

  
\_\_\_\_\_  
Chief Financial Officer

  
\_\_\_\_\_  
Director

**DIAMOND INDUSTRIES LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2026**

|                                                        | 2026         | 2025          |
|--------------------------------------------------------|--------------|---------------|
|                                                        | Rupees       |               |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>             |              |               |
| Profit / (loss) before levies and income tax           | 44,500,361   | (153,302,539) |
| <b>Adjustment for:</b>                                 |              |               |
| Depreciation on property, plant and equipment          | 6,902,963    | 7,562,388     |
| Share of profit of associated company                  | (837,616)    | (57,622)      |
| Finance cost                                           | 4,350        | 4,690         |
| Interest on provident fund                             | 34,411       | -             |
| Dividend Income                                        | (29,931,950) | (15,369,422)  |
| Cash flow before working capital changes               | 20,672,519   | (161,162,505) |
| <b>Changes in working capital</b>                      |              |               |
| <b>(Increase) / decrease in Current Assets</b>         |              |               |
| Stock in Trade                                         | (49,969,239) | 168,982,610   |
| Trade Debts                                            | (43,906,579) | (2,878,421)   |
| Other receivables                                      | 882,192      | 2,039,832     |
|                                                        | (92,993,626) | 168,144,021   |
| <b>Increase/(Decrease) in Current Liabilities</b>      |              |               |
| Trade and Other Payables                               | 63,174,506   | (22,756,748)  |
| Cash used in Operations                                | (9,146,601)  | (15,775,232)  |
| Income tax paid                                        | (6,320,212)  | (167,097)     |
| Dividend paid                                          | (9,596,174)  | -             |
| Finance cost paid                                      | (38,761)     | (4,690)       |
| Net cash used in operating activities                  | (25,101,748) | (15,947,019)  |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>             |              |               |
| Dividend Income                                        | 29,931,950   | 15,369,422    |
| Net Cash Generated from Investing Activities           | 29,931,950   | 15,369,422    |
| <b>CASH FLOW FROM FINANCING ACTIVITIES</b>             |              |               |
| Proceeds from sponsors                                 | 242,029      | -             |
| Net Cash generated from financing activities           | 242,029      | -             |
| Net Increase / (decrease) in cash and cash equivalents | 5,072,231    | (577,595)     |
| Cash and Cash equivalents at beginning of the year     | 2,337,883    | 2,915,478     |
| Cash and cash equivalents at end of the year           | 7,410,114    | 2,337,883     |

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 YEAR ENDED JUNE 30, 2026**

Balance as at July 01, 2024  
 Loss for the year  
 Realization of Revaluation Surplus  
 Other comprehensive income for the year  
 Balance as at June 30, 2025

Balance as at July 01, 2025  
 Profit for the year  
 Dividend paid  
 Realization of Revaluation Surplus  
 Other comprehensive income for the year  
 Balance as at June 30, 2026

| Share Capital | Surplus on<br>Revaluation of<br>Fixed Assets | RESERVES    |                       |                  | TOTAL<br>EQUITY |
|---------------|----------------------------------------------|-------------|-----------------------|------------------|-----------------|
|               |                                              | CAPITAL     | REVENUE               |                  |                 |
|               |                                              |             | Fair value<br>reserve | Accumulated Loss |                 |
| (Rupees)      |                                              |             |                       |                  |                 |
| 90,000,000    | 102,729,230                                  | 67,769,568  | (13,811,723)          |                  | 246,687,076     |
| -             | -                                            | -           | (153,761,365)         |                  | (153,761,365)   |
| -             | (4,436,508)                                  | -           | 4,436,508             |                  | -               |
| -             | -                                            | 109,257,677 | -                     |                  | 109,257,677     |
| 90,000,000    | 98,292,723                                   | 177,027,245 | (163,136,580)         |                  | 202,183,388     |
| 90,000,000    | 98,292,723                                   | 177,027,245 | (163,136,580)         |                  | 202,183,388     |
| -             | -                                            | -           | 38,264,073            |                  | 38,264,073      |
| -             | -                                            | -           | (9,596,174)           |                  | (9,596,174)     |
| -             | (4,053,956)                                  | -           | 4,053,956             |                  | -               |
| -             | -                                            | 192,254,021 | -                     |                  | 192,254,021     |
| 90,000,000    | 94,238,767                                   | 369,281,266 | (130,414,725)         |                  | 423,105,308     |

  
 \_\_\_\_\_  
 Chief Executive

  
 \_\_\_\_\_  
 Chief Financial Officer

  
 \_\_\_\_\_  
 Director