

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:-28-10-2026

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

Subject:- FINANCIAL RESULTS FOR THE QUARTER ENDED 30-09-2026

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on October 28, 2026 at 02:00 pm at 23-Km, Multan Road, Mohlanwal, Lahore, recommended the following:

- | | |
|---|-----|
| i. <u>CASH DIVIDEND</u> | Nil |
| ii. <u>BONUS SHARES:</u> | Nil |
| iii. <u>RIGHT SHARES:</u> | Nil |
| iv. <u>ANY OTHER ENTITLEMENT/CORPORATE ACTION</u> | Nil |
| v. <u>ANY OTHER PRICE-SENSITIVE INFORMATION</u> | Nil |

In compliance of Notice No. PXS/N-062 dated January 10, 2025, we are enclose herewith the following:-

- Condensed Interim Un-Audited Financial Result (Statement of Profit or loss)
- Condensed Interim Un-Audited Statement of Financial Position
- Condensed Interim Un-Audited Statement of Cash Flows
- Condensed Interim Un-Audited Statement of Changes in Equity

The 1st Quarterly Report of the Company for the year ended 30-09-2026 will be transmitted through PUCARS separately, within the specified time.

Yours sincerely,
For DIAMOND INDUSTRIES LIMITED

ZAFAR AHMAD
Company Secretary



Factory: Plot # 25, Gadoon Amazai Industrial Estate, Swabi, Khyber Pakhtoonkhwa, Ph (0938) 270597

DIAMOND INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026 (UN-AUDITED)

	Note	Sep 2026	June 2026
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		91,656,274	94,238,767
Capital Reserves		351,997,091	369,281,266
Revenue Reserve		(119,416,267)	(130,414,725)
Share Holders' Equity		414,237,098	423,105,308
NON CURRENT LIABILITIES			
Due to related parties and others	8	137,540,000	137,540,000
Deferred liabilities		83,287,883	83,287,883
		220,827,883	220,827,883
CURRENT LIABILITIES			
Trade and other payables		93,714,097	104,289,104
Provision for taxation		58,399,246	53,940,598
		152,113,344	158,229,702
TOTAL EQUITY & LIABILITIES		787,178,324	802,162,893
Contingencies & Commitments	9	-	-
ASSETS			
NON CURRENT ASSETS			
Property Plant And Equipments	10	127,012,304	128,588,542
Long Term Deposits		330,885	330,885
Investments Under equity Method	11	67,546,415	67,546,415
Investments available for sale		445,297,568	462,581,748
		640,187,172	659,047,590
CURRENT ASSETS			
Stock in trade	12	50,448,702	49,969,239
Trade Debts		44,791,698	46,785,000
Loan and Advances		36,031,792	32,233,792
Advance Income Tax		8,880,651	6,717,158
Cash and bank balances		6,838,310	7,410,114
		146,991,153	143,115,303
TOTAL ASSETS		787,178,325	802,162,893

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
FOR THE YEAR ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Note	Quarter Ended September 30, 2026 Rupees	Quarter Ended September 30, 2025 Rupees
Sales - net of discount		202,423,564	-
Cost of raw material sold	13	(189,833,269)	-
Gross profit		12,590,295	6%
Administrative expenses		(8,993,968)	(5,700,350)
Selling and Distribution expenses		(203,682)	-
		(9,197,650)	(5,700,350)
		3,392,645	(5,700,350)
Other Charges		-	-
Other Operating income		-	-
Profit/(Loss) from Operations		3,392,645	(5,700,350)
Other Expenses		-	-
Other Income		9,481,968	8,772,498
Finance Cost		-	(4,350)
Share of profit/(loss) of associated companies		-	-
Profit / (Loss) before Taxation		12,874,613	3,067,798
TAXATION			
- Current		(3,036,353)	(1,315,875)
Income tax		(1,422,295)	-
		(4,458,649)	(1,315,875)
Profit / (Loss) after Taxation		8,415,965	1,751,923
Earning per Share	14	0.94	0.19

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
FOR THE YEAR ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Quarter Ended September 30, 2026 Rupees	Quarter Ended September 30, 2025 Rupees
Profit / (Loss) for the year	8,415,965	(5,221,620)
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	(17,284,175)	99,176,597
Unrealized gain arising on remeasurement of long term investment of associated companies		
Related Deferred tax	2,592,626	(14,876,489)
	(14,691,549)	84,300,107
Total Comprehensive Income for the year	(6,275,584)	79,078,487

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


Chief Executive


Chief Financial Officer


Director

DIAMOND INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE YEAR ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Quarter Ended September 30, 2026 Rupees	Quarter Ended September 30, 2025 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	12,874,613	3,067,798
Adjustment for Non Cash and other items:		
Depreciation on property, plant and equipment	1,576,238	1,725,741
Share of loss of associated company	-	-
Provision for other receivable	-	-
Finance cost	-	(4,350)
Dividend Income	9,481,968	-
Cash Flow Before Working Capital Changes	23,932,819	4,789,189
Working Capital Changes		
(Increase)/Decrease in Current Assets		
Stock in Trade	(479,463)	-
Trade Debts	1,993,302	-
Loans and Advances	(3,798,000)	(4,796,412)
	(2,284,161)	(4,796,412)
Increase/(Decrease) in Current Liabilities		
Trade and Other Payables	(10,575,007)	321,086
Cash Inflow / (Outflow) From Operations	11,073,651	313,863
Income tax (paid)/Refund	(2,163,487)	-
Finance cost paid	-	4,350
Net Cash Inflow / (Outflow) From Operating Activities	8,910,164	318,213
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	(9,481,968)	-
Net Cash Generated from / (used in) Investing Activities	(9,481,968)	-
CASH FLOW FROM FINANCING ACTIVITIES		
Net Cash Flow from Financing Activities	-	-
Net (Decrease) in Cash & Cash Equivalents	(571,804)	318,213
Cash & Cash Equivalents at Beginning of the Year	7,410,114	2,337,883
Cash & Cash Equivalents at End of the year	6,838,310	2,656,096

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


Chief Executive


Chief Financial Officer


Director

DIAMOND INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Share Capital	Revaluation Surplus	RESERVES		TOTAL EQUITY
			CAPITAL	REVENUE	
			Fair value reserve	Accumulated Profits / Losses	
			(Rupees)		
Balance as at 01 July 2025	90,000,000	98,292,722	177,027,245	(163,136,578)	202,183,388
Profit / (Loss) for the year	-	-	-	1,751,923	1,751,923
Realization of Revaluation Surplus	-	-	-	-	-
Other comprehensive income for the year	-	-	99,176,597	-	99,176,597
Balance as at 30 September 2025	90,000,000	98,292,722	276,203,841	(161,384,655)	303,111,908
Balance as at 01 July 2026	90,000,000	94,238,767	369,281,266	(130,414,725)	423,105,308
Profit / (Loss) for the year	-	-	-	8,415,965	8,415,965
Realization of Revaluation Surplus	-	(2,582,493)	-	2,582,493	-
Other comprehensive income for the year	-	-	(17,284,175)	-	(17,284,175)
Balance as at 30 September 2026	90,000,000	91,656,273	351,997,091	(119,416,267)	414,237,097


Chief Executive


Chief Financial Officer


Director