

DIAMOND

INDUSTRIES LIMITED

QUARTERLY REPORT
For The Period Ended 30 September, 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	(Executive)
2.	Mr. Nazir Ahmad	Director	(Independent)
3.	Mr. Imran Kabir	Director	(Independent)
4.	Mrs. Seema Iftikhar	Director	(Non-Executive)
5.	Mr. Muhammad Sameer	Director	(Non-Executive)
6.	Mr. Hashim Aslam Butt	Director	(Non-Executive)
7.	Mr. Mohib Hussain	Director	(Non-Executive)

COMPANY SECRETARY

- Mr. Zahoor Ahmad

CHIEF FINANCIAL OFFICER

- Mr. Munawar Hussain

AUDIT COMMITTEE

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

HUMAN RESOURCE & REMUNERATION COMMITTEE

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

LEGAL ADVISOR

- A.K. Minhas Law Associates

AUDITORS

Tabussum Saleem and Co.
Office No.1, 3rd Floor, Madina Heights 87-E,
Maulana Shoukat Ali Road, Johar Town, 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 Limited, we are pleasure to present the un-audited quarterly financial statements of the company for the quarter ended September 30, 2026.

BRIEF REVIEW OF OPERATIONS:

The Company successfully recommenced its manufacturing operations in January 2026. During the initial six months following revival, the Company received an encouraging response from the foam market and its dealer network. In view of the positive market response, improved operational outlook and availability of sufficient distributable profits, the Board of Directors has recommend final cash dividend @ 10% (i.e., Re. 1/- per share) in addition to the interim cash dividend @ 10% (i.e., Re. 1/- per share) already paid in April 2026, thus making a total dividend of 20% (i.e., Rs. 2/- per share) for the financial year ended June 30, 2026.

During the quarter under review, the Company achieved sales revenue of Rs. 202.423 million with a gross profit of Rs. 12.590 million, After accounting for administrative, selling and distribution expenses of Rs. 9.197 million and other income of Rs. 9.481 million, the Company recorded profit before taxation of Rs. 12.874 million. After provision for taxation of Rs. 4.458 million, net profit after tax stood at Rs. 8.415 million, as compared to net profit of Rs. 1.751 million in the corresponding quarter ended September 30, 2025.

The status of litigations with Customs Authorities, FBR, SECP, PSX and other parties, as disclosed under "Contingencies and Commitments" in the annual audited financial statements for the year ended June 30, 2026, remains unchanged. The Company is vigorously pursuing these matters at appropriate legal forums. There has been no material change in the status of these litigations during the period under review.

FUTURE OUTLOOK:

The Management has made significant progress in reviving the Company's manufacturing operations and has successfully secured sales revenue of Rs. 202.423 million during the first quarter ended September 30, 2026. The encouraging market response in the foam segment has reinforced the Board's confidence in the Company's revival plan. Now the Company is focused on expanding its operations, enhancing capacity utilization, increasing market share and improving profit margins. The Company continues to receive strong financial and operational support from its Directors, Sponsors and Associated Undertakings. This continued support is expected to facilitate further expansion of business operations, strengthen the financial position of the Company and safeguard the interests of all stakeholders, including minority shareholders, in the near future.

EARNING PER SHARE:

Earnings per share for the quarter improved to Rs. 0.94 from Rs. 0.19 in the corresponding quarter.

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

Lahore

Dated:- 28th October, 2026

IMRAN KABIR
Director

IFTIKHAR SHAFFI
Chief Executive

DIAMOND INDUSTRIES LIMITED

ڈائریکٹرز رپورٹ

محترم شیئرز ہولڈرز،

ڈائمنڈ انڈسٹریز لمیٹڈ کے بورڈ آف ڈائریکٹرز کی جانب سے، ہمیں 30 ستمبر 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۔

کاروباری سرگرمیوں کا مختصر جائزہ:

کمپنی نے جنوری 2026 میں اپنی پیداواری سرگرمیوں کا دوبارہ کامیاب آغاز کیا۔ بحالی کے بعد ابتدائی چھ ماہ کے دوران، کمپنی کو فوم مارکیٹ اور اپنے ڈیلر نیٹ ورک کی جانب سے حوصلہ افزا رد عمل موصول ہوا۔ مارکیٹ کے مثبت رد عمل، بہتر کاروباری امکانات اور تقسیم کے لیے منافع کی کافی دستیابی کے پیش نظر، بورڈ آف ڈائریکٹرز نے 10 فیصد (یعنی 1 روپیہ فی شیئر) حتمی نقد ڈیویڈنڈ کی سفارش کی ہے۔ یہ ڈیویڈنڈ اس 10 فیصد (یعنی 1 روپیہ فی شیئر) عبوری نقد ڈیویڈنڈ کے علاوہ ہے جو اپریل 2026 میں پہلے ہی ادا کیا جا چکا ہے۔ اس طرح، 30 جون 2026 کو ختم ہونے والے مالی سال کے لیے کل ڈیویڈنڈ 20 فیصد (یعنی 2 روپے فی شیئر) بنتا ہے۔

زیر جائزہ سہ ماہی کے دوران، کمپنی نے 202,423 ملین روپے کی فروخت سے حاصل ہونے والی آمدنی (sales revenue) اور 12,590 ملین روپے کا مجموعی منافع (gross profit) حاصل کیا۔ انتظامی، فروخت اور تقسیم کے اخراجات (جو کہ 9,197 ملین روپے تھے) کو منہا کرنے اور دیگر آمدنی (9,481 ملین روپے) کو شامل کرنے کے بعد، کمپنی نے ٹیکس سے قبل 12,874 ملین روپے کا منافع ریکارڈ کیا۔ ٹیکس کی مد میں 4,458 ملین روپے کی کٹوتی کے بعد، ٹیکس کے بعد خالص منافع 8,415 ملین روپے رہا، جبکہ 30 ستمبر 2025 کو ختم ہونے والی اسی سہ ماہی میں خالص منافع 1,751 ملین روپے تھا۔ کسٹمز حکام، ایف بی آر (FBR)، ایس ای سی پی (SECP)، پی ایس ایکس (PSX) اور دیگر فریقین کے ساتھ قانونی مقدمات کی صورتحال، جیسا کہ 30 جون 2026 کو ختم ہونے والے سال کے سالانہ آڈٹ شدہ مالیاتی گوشواروں میں "مشروط ذمہ داریوں اور وعدوں" (Contingencies and Commitments) کے تحت ظاہر کی گئی تھی، بدستور برقرار ہے۔ کمپنی مناسب قانونی فورمز پر ان معاملات کی بھرپور پیروی کر رہی ہے۔ زیر جائزہ مدت کے دوران ان قانونی مقدمات کی صورتحال میں کوئی نمایاں تبدیلی نہیں آئی ہے۔

ڈائمنڈ انڈسٹریز لمیٹڈ کے بورڈ آف ڈائریکٹرز کی جانب سے، ہمیں 30 ستمبر 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۔

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DIAMOND INDUSTRIES LIMITED

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افتخار شفیع

چیف ایگزیکٹو
لاہور

مورخہ: 28 اکتوبر، 2026



عمران کبیر
ڈائریکٹر

DIAMOND INDUSTRIES LIMITED

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

	Note	Sep 2026	June 2026
Authorized share capital 40,000,000 Ordinary shares of Rs. 10/- each		400,000,000	400,000,000
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		787,178,325	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	-
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	<u>(6,275,584)</u>	<u>79,078,487</u>

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 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	-	(2,582,493)	-	8,415,965	8,415,965
Realization of Revaluation Surplus	-	-	-	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

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 NOTES TO THE FINANCIAL INFORMATION For The Quarter Ended September 30, 2026 (Un-Audited)

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, 2026.

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, 2026. Certain standards, amendments and interpretations to approved accounting standards are effective for accounting periods beginning on July 1, 2026 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 September 30, 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
September 30, 2026	June 30, 2026		September 30, 2026	June 30, 2026
Numbers	Numbers		Rupees	Rupees
6,000,000	6,000,000	Fully paid in cash	60,000,000	60,000,000
3,000,000	3,000,000	Fully paid bonus shares	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	Audited
	September 30, 2026	June 30, 2026
	Rupees	Rupees
Others	137,540,000	137,540,000
	<u>137,540,000</u>	<u>137,540,000</u>

This amount is due against arrangement to pay off the outstanding liability of Allied Bank Limited. No terms and conditions /repayment schedule has been defined as at the reporting date and is payable on demand.

9 CONTINGENCIES AND COMMITMENTS

There is no significant change in contingencies from the annual financial statements of the company for the year ended September 30, 2026.

DIAMOND INDUSTRIES LIMITED

CONDENSED INTERIM NOTES TO THE FINANCIAL INFORMATION For The Quarter Ended September 30, 2026 (Un-Audited)

10	PROPERTY, PLANT AND EQUIPMENT	Un-Audited September 30, 2026 Rupees	Audited June 30, 2026 Rupees
	Property, Plant And Equipment	<u>127,012,304</u>	<u>128,588,542</u>
	Book value at the beginning of the period	128,588,542	135,491,505
	Add:		
	Addition/Transfer of assets	-	-
	Disposal of assets	-	-
	Depreciation charged during the period	(1,576,238)	(6,902,963)
		<u>127,012,304</u>	<u>128,588,542</u>
	Allocation of Depreciation		
	Cost of Goods Sold	-	-
	Administrative Expenses	<u>1,576,238</u>	<u>6,902,963</u>
		<u>1,576,238</u>	<u>6,902,963</u>
11	LONG TERM INVESTMENT		
	Investment in related parties:		
	-under equity method		
	Diamond Polymers (Pvt.) Ltd	<u>67,546,415</u>	<u>66,708,799</u>
12	STOCK IN TRADE		
	Raw Materials	<u>50,448,702</u>	<u>49,969,239</u>
		<u>50,448,702</u>	<u>49,969,239</u>
13	COST OF SALES	Quarter Ended September 30, 2026 Rupees	September 30, 2025 Rupees
	Cost of goods manufactured	190,312,732	-
	Opening stock of work-in-process & finished goods	<u>49,969,239</u>	<u>167,006,610</u>
		240,281,971	167,006,610
	Closing stock of work-in-process & finished goods	<u>(50,448,702)</u>	<u>(167,006,610)</u>
		<u>189,833,269</u>	<u>-</u>
14	EARNING PER SHARE		
	Profit / (loss) after taxation	<u>1,751,923</u>	<u>186,044,049</u>
		Number of shares	
	Issued, subscribed and Paid up Capital	9,000,000	9,000,000
	Earnings / (loss) per share	0.19	20.67
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.		

DIAMOND INDUSTRIES LIMITED

CONDENSED INTERIM NOTES TO THE FINANCIAL INFORMATION

For The Quarter Ended September 30, 2026 (Un-Audited)

Detail of transactions with related parties;

Un-Audited
September 30, 2026
Rupees

Audited
June 30, 2026
Rupees

Sales to related parties:

Transactions with related parties other than those disclosed elsewhere are as follows:

<u>Nature of relationship</u>	<u>Nature of Transaction</u>		
Sponsors	Loan obtained	-	137,540,000
Associates	Purchases	169,376,366	604,573,893
Associates	Sales	60,096,134	166,242,487
		-	-

16 GENERAL

16.1 Figures have been rounded off to the nearest rupee.

16.2 This financial information was authorized for issue on 28th October, 2026 by the board of directors of the Company.



Chief Executive



Chief Financial Officer



Director