SHAFFI CHEMICAL
Industries Limited

QUARTERLY REPORT
For The Period Ended 30 September, 2026

SHAFFI CHEMICAL INDUSTRIES LIMITED

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SHAFFI CHEMICAL 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.	Mr. Muhammad Sameer	Director	*(Non-Executive)*
5.	Mrs. Seema Iftikhar	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 OFFICE

- 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 Hieights 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

REGISTERED OFFICE

- Plot No. 2, Gadoon Amazai, Industrial Estate, Swabi, Khyber Pakhtoonkhwa
  Tel: 0938-270696, 270697

FACTORY

- Plot No. 2, Gadoon Amazai, Industrial Estate, Swabi, Khyber Pakhtoon khwa
  Tel: 0938-270697
  E.mail: scil_gad@hotmail.com

PRINCIPLE OFFICE

- 23-Km, Multan Road, Mohlanwal, Lahore
  Tel: 042-37540336-7
  Fax: 042-37540335
  E.mail: shaffichemical@diamondfoam.com

SHARE REGISTRAR

- M/s Corplink (Pvt) Limited
  Wings Arcade, 1-K Commercial, Model Town, Lahore
  Tel: 042-35916714, 35916719, 35839182
  Fax: 042-35869037
  E.mail: corplink786@yahoo.com

SHAFFI CHEMICAL INDUSTRIES LIMITED

DIRECTORS' REPORT

Dear Shareholders,

On behalf of the Board of Directors of Shaffi Chemical Industries Limited, I am pleased to present the unaudited condensed interim financial statements of the Company for the first quarter ended September 30, 2026.

FINANCIAL HIGHLIGHTS:

As previously reported, a winding-up petition filed by the Deputy Registrar of Companies, Peshawar is pending adjudication before the Hon'ble Peshawar High Court, due to suspension of business activities in prior years. The Company is vigorously contesting the said petition and has submitted a comprehensive business revival plan before the Hon'ble Court. In line with the revival plan, the Company has commenced furniture business operations and to formalize the same, an Extraordinary General Meeting (EOGM) was convened on April 19, 2025, wherein shareholders approved special resolutions for diversification into manufacturing and trading of furniture products and for increase in authorized share capital from Rs. 120 million to Rs. 400 million to enable future fund raising through right issue. The Company has disseminated the requisite material information through PUCARS to PSX for information of shareholders and has filed necessary statutory forms with the Registrar of Companies, Peshawar (SECP) for approval, which are presently under review.

Accordingly, during the first quarter under review, the Company secured sales revenue of Rs. 13.143 million from furniture business with an operating profit of Rs. 0.676 million, as compared to sales revenue of Rs. 5.993 million and operating profit of Rs. 0.890 million in the corresponding quarter ended September 30, 2025. After accounting for finance cost of Rs. 0.010 million and provision for taxation, net profit after tax for the quarter stood at Rs. 0.473 million as compared to net loss of Rs. 0.580 million in the corresponding quarter ended September 30, 2025. The status of disputed cases relating to First Capital ABN AMRO Equities (Pakistan) Limited, Lahore Stock Exchange and others, as disclosed under "Contingencies and Commitments" in the annual audited financial statements for the year ended June 30, 2026, remains unchanged and are being vigorously contested at appropriate forums.

EARNING PER SHARE:

Earnings per share for the quarter under review stood at Re. 0.04 as compared to loss per share of Rs. 0.05 in the corresponding quarter ended September 30, 2025 reflecting the Company's return to profitability during the quarter under review.

FUTURE OUTLOOK:

The Company is undertaking steps to revive its business operations by diversifying into furniture manufacturing and trading. This strategic initiative aims to generate sustainable revenue streams and protect the interests of all shareholders, including minority shareholders. In support of the revival plan, the shareholders of the Company, through special resolutions passed in the Extraordinary General Meeting (EOGM) have approved to alteration in the principal line of business to include manufacturing and trading of furniture and to increase in authorized share capital to facilitate future fund raising through right issue and equity expansion. In compliance with PSX Regulations, the material information has been disseminated to the Exchange through PUCARS for information of shareholders. Subsequently, in compliance with the Companies Act, 2017, requisite statutory forms have been submitted with the Registrar of Companies, Peshawar (SECP) for approval, which are currently under review and approval is expected in due course. The Company has also requested PSX for removal of its name from the Defaulters' Segment to facilitate resumption of trading in its shares and to proceed with the proposed right issue in the near future.

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

ڈائریکٹرز کی رپورٹ

معزز شیئر ہولڈرز،

شافی کیمیکل انڈسٹریز لمیٹڈ (Shaffi Chemical Industries Limited) کے بورڈ آف ڈائریکٹرز کی جانب سے، مجھے 30 ستمبر 2026 کو ختم ہونے والی پہلی سہ ماہی کے لیے کمپنی کے غیر آڈٹ شدہ مختصر عبوری مالیاتی گوشوارے پیش کرتے ہوئے خوشی ہو رہی ہے۔

مالیاتی جھلکیاں:

جیسا کہ پہلے بھی بتایا جا چکا ہے، گزشتہ برسوں میں کاروباری سرگرمیاں معطل رہنے کی وجہ سے، ڈپٹی رجسٹرار آف کمپنیز، پشاور کی جانب سے کمپنی کو بند کرنے (up-winding) کی ایک درخواست معزز پشاور ہائی کورٹ میں زیرِ سماعت ہے۔ کمپنی اس درخواست کا بھرپور دفاع کر رہی ہے اور اس نے معزز عدالت کے سامنے کاروبار کی بحالی کا ایک جامع منصوبہ پیش کیا ہے۔ بحالی کے اسی منصوبے کے تحت، کمپنی نے فرنیچر کے کاروبار کا آغاز کر دیا ہے۔ اس عمل کو باضابطہ شکل دینے کے لیے 19 اپریل 2025 کو ایک غیر معمولی جنرل میٹنگ (EOGM) منعقد کی گئی، جس میں شیئر ہولڈرز نے فرنیچر کی مصنوعات کی تیاری اور تجارت کے شعبے میں کاروبار کو وسعت دینے (diversification) کے لیے خصوصی قراردادوں کی منظوری دی۔ اس کے ساتھ ساتھ، مستقبل میں 'رائٹ ایشو' (right issue) کے ذریعے سرمایہ اکٹھا کرنے کی غرض سے، کمپنی کے مجاز شیئر کیپیٹل (authorized share capital) کو 120 ملین روپے سے بڑھا کر 400 ملین روپے کرنے کی بھی منظوری دی گئی۔ کمپنی نے شیئر ہولڈرز کی آگاہی کے لیے ضروری اہم معلومات PUCARS کے ذریعے پاکستان اسٹاک ایکسچینج (PSX) کو فراہم کر دی ہیں، اور منظوری کے لیے رجسٹرار آف کمپنیز، پشاور (SECP) کے پاس ضروری قانونی فارمز جمع کروا دیے ہیں، جو فی الحال زیرِ جائزہ ہیں۔

اس کے مطابق، زیرِ جائزہ پہلی سہ ماہی کے دوران، کمپنی نے فرنیچر کے کاروبار سے 13.143 ملین روپے کی فروخت سے حاصل ہونے والی آمدنی (sales revenue) اور 0.676 ملین روپے کا آپریٹنگ منافع حاصل کیا؛ جبکہ 30 ستمبر 2025 کو ختم ہونے والی اسی مدت (سہ ماہی) میں فروخت سے حاصل ہونے والی آمدنی 5.993 ملین روپے اور آپریٹنگ منافع 0.890 ملین روپے تھا۔ 0.010 ملین روپے کی مالیاتی لاگت (finance cost) اور ٹیکس کی مد میں رقم (provision for taxation) کو شامل کرنے کے بعد، اس سہ ماہی میں ٹیکس کے بعد خالص منافع 0.473 ملین روپے رہا، جبکہ 30 ستمبر 2025 کو ختم ہونے والی اسی مدت میں 0.580 ملین روپے کا خالص نقصان ہوا تھا۔ 'فرسٹ کیپیٹل اے بی این ایمرو ایکویٹیز (پاکستان) لمیٹڈ'، 'لاہور اسٹاک ایکسچینج' اور دیگر سے متعلق متنازعہ مقدمات کی صورتحال — جس کا ذکر 30 جون 2026 کو ختم ہونے والے سال کے سالانہ آڈٹ شدہ مالیاتی گوشواروں میں "ہنگامی صورتحال اور وعدہ جات" (Contingencies and Commitments) کے تحت کیا گیا ہے — بدستور برقرار ہے، اور ان مقدمات کی متعلقہ فورمز پر بھرپور طریقے سے پیروی (یا دفاع) کی جا رہی ہے۔

فی حصص آمدنی:

زیرِ جائزہ سہ ماہی کے لیے فی حصص آمدنی 0.04 روپے رہی، جبکہ 30 ستمبر 2025 کو ختم ہونے والی اسی مدت (گزشتہ سال کی اسی سہ ماہی) میں فی حصص 0.05 روپے کا نقصان ہوا تھا۔ یہ صورتحال اس بات کی عکاسی کرتی ہے کہ زیرِ جائزہ سہ ماہی کے دوران کمپنی دوبارہ منافع بخش ہو گئی ہے۔

مستقبل کا نقطہ نظر:

کمپنی فرنیچر مینوفیکچرنگ اور ٹریڈنگ میں تنوع پیدا کر کے اپنے کاروباری آپریشنز کو بحال کرنے کے لیے اقدامات کر رہی ہے۔ اس اسٹریٹجک اقدام کا مقصد پائیدار آمدنی کے سلسلے پیدا کرنا اور اقلیتی حصص یافتگان سمیت تمام شیئر ہولڈرز کے مفادات کا تحفظ کرنا ہے۔ بحالی کے منصوبے کی حمایت میں، کمپنی کے شیئر ہولڈرز نے غیر معمولی جنرل میٹنگ (EOGM) میں منظور کی گئی خصوصی قراردادوں کے ذریعے فرنیچر کی مینوفیکچرنگ اور ٹریڈنگ کو شامل کرنے اور مجاز حصص کیپٹل میں اضافہ کرنے کی منظوری دی ہے تاکہ مستقبل میں صحیح ایشو اور ایکویٹی توسیع کے ذریعے فنڈ اکٹھا کرنے میں آسانی ہو۔ PSX کے ضوابط کی تعمیل میں، شیئر ہولڈرز کی معلومات کے لیے مواد کی معلومات PUCARS کے ذریعے ایکسچینج کو دی گئی ہے۔ اس کے بعد کمپنیز ایکٹ، 2017 کی تعمیل میں، رجسٹرار آف کمپنیز، پشاور (SECP) کے پاس منظوری کے لیے مطلوبہ قانونی فارم جمع کرائے گئے ہیں، جن کا فی الحال جائزہ لیا جا رہا ہے اور مناسب وقت پر منظوری متوقع ہے۔ کمپنی نے PSX سے اپنے حصص کی تجارت کو دوبارہ شروع کرنے اور مستقبل قریب میں مجوزہ رائٹ ایشو کے ساتھ آگے بڑھنے کے لیے ڈیفالٹرز کے حصے سے اپنا نام ہٹانے کی درخواست بھی کی ہے۔

اظہارِ تشکر:

بورڈ آف ڈائریکٹرز، کارکردگی کی مذکورہ سطح کے حصول میں مسلسل تعاون فراہم کرنے پر عملے، کارکنوں اور دیگر تمام اسٹیک ہولڈرز (متعلقہ فریقین) کا تہہ دل سے شکریہ ادا کرتا ہے۔

بورڈ کی جانب سے

عمران کبیر
ڈائریکٹر

افتخار شفیع
چیف ایگزیکٹو

لاہور
مورخہ: 28 اکتوبر، 2026

SHAFFI CHEMICAL INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

	NOTE	Sep-26 Rupees	Jun-26 Rupees
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
40,000,000 (2025: 12,000,000) ordinary shares of Rupees 10 each		400,000,000	400,000,000
Issued, subscribed and paid up share capital		120,000,000	120,000,000
FV Reserves		67,192	86,217
Accumulated Losses		-127,273,645	-127,869,106
Surplus on Revaluation of Land & Building		6,819,756	6,880,765
Surplus on Revaluation of Plant and Machinery (Held for Sale)		1,030,955	1,030,955
Total equity		644,257	128,831
LIABILITIES			
NON-CURRENT LIABILITIES			
Payable to Associated Company		-	-
Non Current Portion of Markup		20,292,544	20,292,544
		20,292,544	20,292,544
CURRENT LIABILITIES			
Payable to Director's		-	-
Trade and other payables		7,730,243	6,107,275
Accrued Markup		7,000,000	7,000,000
Provision for Taxation		7,331,837	7,139,107
Total liabilities		22,062,080	20,246,382
CONTINGENCIES AND COMMITMENTS			-
TOTAL EQUITY AND LIABILITIES		**42,998,881**	**40,667,757**
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment		10,083,405	10,173,893
Long term investments		-	2,747,697
Long term deposits		223,560	223,560
		10,306,965	13,145,150
ASSETS CLASSIFIED AS HELD FOR SALE - CURRENT ASSET		2,693,285	2,693,285
CURRENT ASSETS			
Stock-in-trade		12,838,584	12,227,223
Trade debts		7,812,418	3,303,538
Advance income tax - net		6,472,814	6,434,365
Other receivables		1,179,299	788,542
Cash and bank balances		1,695,516	2,075,654
		29,998,631	24,829,322
TOTAL ASSETS		42,998,881	40,667,757

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.

Chief Executive | **Chief Financial Officer** | **Director**

SHAFFI CHEMICAL INDUSTRIES LIMITED

CONDENSED INTERIM PROFIT AND LOSS ACCOUNT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Notes	Quarter Ended September 30, 2026 Rupees	Quarter Ended September 30, 2025 Rupees
Sales - net		13,143,120	5,993,830
Cost of Sales	8	(10,527,784)	(4,619,712)
Gross Profit		2,615,336	1,374,118
Administrative Expenses		(1,749,077)	(483,297)
Other Operating Income/(Expenses)		(189,605)	-
		(1,938,682)	(483,297)
Operating Profit/(Loss)		676,654	890,821
Finance Cost		(10,483)	(1,471,093)
		666,171	(580,272)
Profit / (Loss) before Taxation		666,171	(580,272)
Taxation			
-Current		(192,730)	-
		(192,730)	-
Profit / (Loss) after Taxation		473,441	(580,272)
Earnings per share	9	0.04	(0.05)

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.

Chief Executive | Chief Financial Officer | Director

SHAFFI CHEMICAL INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Quarter Ended September 30, 2026 Rupees	Quarter Ended September 30, 2025 Rupees
PROFIT / (LOSS) FOR THE PERIOD	473,441	(580,272)
OTHER COMPREHENSIVE INCOME		
Items that will not be reclassified to profit or loss		
Gain/ (Loss) on remeasurement of staff retirement benefit of associated companies	-	-
Items that may be reclassified subsequently to profit or loss:		
Unrealized gain / (loss) arising on remeasurement of available for sale investments of associated companies	-	-
Unrealized gain arising on remeasurement of available for sale investments	-	-
Other Comprehensive income for the period	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	473,441	(580,272)

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.

Chief Executive | Chief Financial Officer | Director

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	SHARE CAPITAL	CAPITAL RESERVES	REVENUE RESERVES	Surplus on revaluation of property, plant and equipment	TOTAL RESERVES	TOTAL EQUITY
		Fair Value Reserve	(Accumulated Loss) / Unappropriated Profit			
	(Rupees)					
Balance as at 01 July 2025	**120,000,000**	**67,192**	**(198,781,133)**	**8,168,601**	**(190,545,340)**	**(70,545,340)**
Incremental depreciation on surplus on revaluation of property, plant & equipment	-	-	-	-	-	-
Profit for the period	-	-	(580,272)	-	(580,272)	(580,272)
Effect of items directly credited in equity by the associated companies		-	-	-	-	-
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive loss for the period	-	-	(580,272)	-	(580,272)	(580,272)
Balance as at 30 September 2025	**120,000,000**	**67,192**	**(199,361,405)**	**8,168,601**	**(191,125,612)**	**(71,125,612)**
Balance as at 01 July 2026						
Incremental depreciation on surplus on revaluation of property, plant & equipment	120,000,000	**86,217**	**(127,869,106)**	**7,911,719**	**(119,871,169)**	**128,831**
Profit for the period	-	-	61,010	(61,010)	-	
Effect of items directly credited in equity by the associated companies	-	-	473,441	-	473,441	473,441
Other comprehensive income for the period		-	-	-	-	-
Total comprehensive loss for the period	-	(19,025)	-	-	(19,025)	(19,025)
Balance as at 30 September 2026	**120,000,000**	**67,192**	**(127,273,645)**	**7,789,700**	**(119,416,753)**	**644,257**

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.

Chief Executive | **Chief Financial Officer** | **Director**

CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Quarter Ended September 30, 2026 Rupees	Quarter Ended September 30, 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (Loss) before taxation	666,171	(580,272)
Adjustments for :		
Depreciation	90,487	95,345
Share of profit / (loss) of associated company	-	-
Gain on disposal of shares	(189,605)	-
Finance cost	10,483	-
	(88,634)	95,345
Operating Profit before Working Capital Changes	577,537	(484,927)
Changes in Working Capital		
(Increase) / Decrease in Current Assets		
Stock-in-trade	(611,361)	(16,225,950)
Trade debts	(4,508,880)	300,841
Loans and Advances	-	-
Other Receivables	(390,757)	(2,476,519)
	(5,510,998)	(18,401,628)
Increase / (Decrease) in Current Liabilities		
Trade and Other Payables	1,622,968	17,615,789
Changes in Working Capital	(3,888,030)	(785,839)
Cash Generated from / (used in) Operations	(3,310,493)	(1,270,766)
Taxes paid	(347,011)	(10,490)
Finance Cost Paid	-	-
Net Cash Generated from / (Used in) Operating Activities	(3,657,504)	(1,281,256)
Proceeds from disposal of assciates shares	2,840,897	
CASH FLOWS FROM INVESTING ACTIVITIES		
Net Cash Generated from Investing Activities	2,840,897	-
Net Cash Flows Before Financing Activities	(816,607)	(1,281,256)
CASH FLOWS FROM FINANCING ACTIVITIES		
Short Term Borrowings	-	-
Interest Income	-	-
Net Cash Flows From Financing Activities	-	-
Net Increase / (Decrease) in Cash & Cash Equivalents	362,985	(1,281,256)
Cash & Cash Equivalents at the Beginning	1,332,531	1,142,694
Cash & Cash Equivalents at the End	1,695,516	(138,562)

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.

Chief Executive **Chief Financial Officer** **Director**

CONDENSED INTERIM NOTES TO THE FINANCIAL INFORMATION
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

1 STATUS AND NATURE OF BUSINESS

The Company was incorporated under the Companies Ordinance, 1984 as Public Limited Company on 27th September 1994. The shares of the company are quoted on Karachi and Lahore Stock Exchanges of Pakistan. The main activity of the company is to manufacture and process of Di-Octyle-Ortho Phathalates (DOP) Chemicals. Currently the company is to produce Lith and Diltex Binder. The registered office of the company is situated at Gadoon Amazai, Industrial Estate, Swabi, Khyber Pakhtoonkhwa.

2 BASIS OF PREPARATION

These condensed interim financial statements are un-audited and are submitted to the shareholders as required under Section 237 of the Companies Act, 2017. These interim financial statements are prepared in accordance with the requirements of the International Accounting Standards 34 ' Interim Financial Reporting '.

3 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.

4 ISSUED, SUBSCRIBED AND PAID UP CAPITAL

Number of shares			Un-Audited	Audited
September 30, 2026	June 30, 2026		September 30, 2026	June 30, 2026
			Rupees	Rupees
12,000,000	12,000,000	**Cash**	**120,000,000**	120,000,000
12,000,000	12,000,000		**120,000,000**	120,000,000

5 CONTINGENCIES AND COMMITMENTS

There is no major change in contingencies and commitments as have been disclosed in last audited financial statement of the Company.

		Un-Audited	Audited
		September 30, 2026	June 30, 2026
		Rupees	Rupees
6 PROPERTY, PLANT AND EQUIPMENT			
Book value at the beginning of the period		**10,173,893**	10,555,273
Less: Depreciation charged during the period	6.1	**(90,487)**	(381,380)
		10,083,406	10,173,893
6.1 Allocation of Depreciation			
Cost of Sales		**-**	-
Administrative Expenses		**90,487**	381,380
		90,487	381,380
7 INVESTMENTS			
Long term investment in associated company under equity method	7.1	**-**	36,359,081
Long term investment available for sale		**-**	26,102
		-	36,385,183
7.1 Long term investment in associated company under equity method			
Long term investment in associated company under equity method		**-**	28,005,486
Less: Impairment loss			-
		-	28,005,486

		Un-Audited September 30, 2026 Rupees	Un-Audited September 30, 2025 Rupees
8	**COST OF SALES**		
	Cost of goods manufactured	**11,139,145**	20,845,662
	Opening stock of finished goods	**12,227,223**	5,703,839
		23,366,368	26,549,501
	Closing stock of finished goods	**(12,838,584)**	-21,929,789
		10,527,784	4,619,712
9	**EARNINGS PER SHARE**		
	Profit / (loss) after taxation	**473,441**	(580,272)
		Number of shares	
	Issued, Subscribed and Paid up Capital	**12,000,000**	12,000,000
		Un-Audited September 30, 2026 Rupees	**Un-Audited September 30, 2025 Rupees**
	Earnings per share	**0.04**	(0.05)

10 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 comprises of associated companies, directors of the companies, key management personnels and staff retirement funds.

Detail of transactions with related parties:	Un-Audited September 30, 2026 Rupees in Millions	Audited September 30, 2025
Loan from related party		
Capital Industrial Enterprises (Private) Limited	**-**	(44.697)
Mark-up on loan from related party		
Capital Industrial Enterprises (Private) Limited	**-**	(26.792)
Purchases from ralated party		
Diamond Products (Private) Limited	**(8.691)**	(3.145)
Diamond Home Textile (Pvt) Limited		(18.875)
Diamond Enterprises (Pvt) Limited	**(4.2)**	

11 Figures have been rounded off to the nearest rupee.

12 These condensed set of interim financial information was authorised for issue on October 28, 2026 by the board of directors of the Company.

Chief Executive **Chief Financial Officer** **Director**