People prefer to share and express opinions in their own language. Internet is a biggest repository for sharing opinions. Opinion mining uses Natural Language Processing (NLP), text analysis and computational linguistics to identify and extract subjective information in data. Opinion mining for Urdu language is not a well explored area. Therefore, an approach has been proposed which identifies and extracts adji-units and decisions from the given text using lexicon-based approach focusing on Urdu language. Adji-units are the expressions which contain subjective text in a sentence. Our proposed approach uses two-step lexicon to extract opinions from text chunks. Moreover, for Urdu language no such lexicons exist. The main aim is to develop a diverse two-step lexicon and highlight the linguistic as well as technical aspects of this multidimensional research problem. The performance of the proposed system is evaluated on multiple texts and the achieved results are quite satisfactory.