



The Hub Power Company Ltd

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Karachi Pakistan F +92 21 3587 0397

PSX - 8332

March 9, 2026

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

Subject: Mandatory Shariah Disclosures for the half year ended December 31, 2025

Dear Sir,

In compliance with the requirements of PSX Regulations 5.6.9A.1 and 5.6.9A.2, please find attached the Consolidated and Unconsolidated Shariah Disclosures for the half year ended December 31, 2025.

You may please inform the TRE certificate holders of the exchange accordingly.

Yours sincerely,

For and on behalf of
The Hub Power Company Limited

A handwritten signature in black ink, appearing to read "Faiza Kapadia Raffay".

Faiza Kapadia Raffay
Company Secretary



CC: The Director / HOD
Surveillance, Supervision and Enforcement Department
Securities and Exchange Commission of Pakistan.
SECP, NIC Building, Jinnah Avenue,
Blue Area, Islamabad.



THE HUB POWER COMPANY LIMITED
SHARIAH COMPLIANCE DISCLOSURE (UNCONSOLIDATED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	6 months ended Dec 2025 (Unaudited)			6 months ended Dec 2024 (Unaudited)		
	Conventional	Shariah Compliant	Total	Conventional	Shariah Compliant	Total
	(Rs. '000s)			(Rs. '000s)		
Revenue from contract with customer - net						
Revenue	-	-	-	4,121,776	9,087,737	13,209,513
Cost of revenue						
Late payment interest to fuel suppliers	-	-	-	#REF!	-	#REF!
Other income						
Interest income	52,747	-	52,747	226,447	-	226,447
Gain on investment - Mutual Fund	5,970	29,422	35,392	-	-	-
(Loss) / gain on disposal of operating fixed assets - net	-	(7)	(7)	-	75	75
Exchange gain	-	7,526	7,526	-	5,177	5,177
Dividend income	-	15,918,397	15,918,397	-	8,820,597	8,820,597
Finance cost						
Long term loans	-	-	-	1,327,723	-	1,327,723
Long term lease liabilities	7,807	-	7,807	10,744	-	10,744
Short term borrowings	180,767	-	180,767	1,226,085	-	1,226,085
Other finance costs	191,908	-	191,908	197,148	40,485	237,633

	Dec 2025 (Unaudited)			Jun 2025 (Audited)		
	Conventional	Shariah Compliant	Total	Conventional	Shariah Compliant	Total
	(Rs. '000s)			(Rs. '000s)		
Assets						
Long term investment	-	65,253,359	65,253,359	-	64,806,359	64,806,359
Bank balances	-	1,112,270	1,112,270	-	875,744	875,744
Long term loan to subsidiary	-	-	-	3,266,568	-	3,266,568
Deposits	578,080	-	578,080	1,028,246	-	1,028,246
Liabilities						
Lease Liabilities	139,548	-	139,548	153,775	-	153,775
Accrued mark-up	-	-	-	-	14,664	14,664
Short term borrowings	2,266,293	-	2,266,293	2,503,969	1,546,821	4,050,790



THE HUB POWER COMPANY LIMITED
SHARIAH COMPLIANCE DISCLOSURE (CONSOLIDATED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	6 months ended Dec 2025 (Unaudited)			6 months ended Dec 2024 (Unaudited)		
	Conventional	Shariah Compliant (Rs. '000s)	Total	Conventional	Shariah Compliant (Rs. '000s)	Total
Revenue from contract with customer - net						
Revenue	912,915	33,208,116	34,121,031	5,443,479	42,092,592	47,536,071
Cost of revenue						
Late payment interest to fuel suppliers and EPC contractor	598,507	-	598,507	2,021,257	-	2,021,257
Other income						
Interest income	2,234,995	21,025	2,256,020	1,709,544	2,300	1,711,844
Gain on investment - Mutual Fund	221,837	103,988	325,825	358,907	-	358,907
Exchange gain	500	7,526	8,026	-	6,465	6,465
Income from other services	-	70,781	70,781	-	274,229	274,229
Gain on disposal of assets	-	4,818	4,818	-	75	75
Others	10	1,604	1,614	-	-	-
Other operating expenses						
Liquidated damages under PPA and interest thereon	-	-	-	499,308	-	499,308
Finance cost						
Long term loans	3,997,931	-	3,997,931	6,583,923	397,814	6,981,737
Long term lease liabilities	8,338	-	8,338	26,635	-	26,635
Short term borrowings	175,146	-	175,146	1,613,508	259,742	1,873,250
Other finance cost	192,455	162,641	355,096	205,837	145,461	351,298
Share of profit from associates and joint ventures - net						
	-	21,286,674	21,286,674	-	20,162,517	20,162,517

	Dec 2025 (Unaudited)			Jun 2025 (Audited)		
	Conventional	Shariah Compliant (Rs. '000s)	Total	Conventional	Shariah Compliant (Rs. '000s)	Total
Assets						
Long term investment	-	183,596,445	183,596,445	-	196,124,862	196,124,862
Short term investments	15,178,500	2,563,975	17,742,475	-	-	-
Cash and bank balances	32,345,337	1,285,628	33,630,965	29,202,551	2,045,125	31,247,676
Deposits	578,080	-	578,080	1,028,246	-	1,028,246
Liabilities						
Long term loans	74,326,243	-	74,326,243	78,422,356	-	78,422,356
Lease liabilities	149,578	26,766	176,344	163,274	26,766	190,040
Accrued Mark-up	3,475,714	-	3,475,714	3,738,994	25,327	3,764,321
Short term borrowings	199,680	-	199,680	3,483,507	2,202,785	5,686,292