

March 11, 2026

To 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 Shariah Disclosure for the half year ended December 31, 2025 You may please inform the TRE certificate holders of the exchange accordingly.



Warm regards,  
**Danial Khushnood**  
Company Secretary  
Nets International Communication Limited

**LAHORE HEAD OFFICE**

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**NETS International Communication Limited**  
**Mandatory Compliance with the Shariah Disclosures**



As on December 31, 2025

	<b>December 31, 2025</b> <b>Un-Audited</b>	<b>June 30, 2025</b> <b>Audited</b>
<b>Statement of Financial Position-Liability Side:</b>		
Financing as per Islamic mode - Short term	-	-
Financing as per Islamic mode - Long term	-	-
Mark-up accrued on Islamic loan	-	-
Financing as per conventional mode - Short term	228,928,817	122,386,504
Financing as per conventional mode - Long term	24,337,230	30,973,516
Mark-up accrued on conventional loan	4,580,922	6,316,728
<b>Statement of Financial Position-Asset Side:</b>		
Short term investment in conventional bank	24,400,000	24,400,000
Accrued markup on conventional investment	1,458,819	568,607
Shariah-compliant bank balances/deposits	38,334,935	32,087,639

	<b>December 31, 2025</b> <b>Un-Audited</b>	<b>December 31, 2024</b> <b>Un-Audited</b>
<b>Statement of Comprehensive Income</b>		
Revenue earned from Shariah compliant business segment	1,020,886,610	757,222,040
Break-up of late payments or liquidated damages	-	-
Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah compliant associates	-	-

**Source and detailed breakup of other income**

**Shariah compliant Income:**

Gain on disposal of property, plant and equipment	206,046	-
Miscellaneous income	105,000	664,221

**Shariah non-compliant income:**

Income on term deposit receipts - conventional	891,770	3,050,334
Insurance claim - conventional	162,814,881	-

**Other Disclosure Requirements**

**Relationship with Shariah-compliant financial institutions including banks, takaful operators and their windows, etc.**

**Islamic banks:**

The company has not obtain any facility from islamic bank.

**Takaful operators**

The company has no relationship with takaful operators.