

March 11, 2026

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

**Mandatory Shariah Disclosure 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.

Thank you,

Sincerely,  
For Artistic Denim Mills Limited

  
Muhammad Ozair Qureshi  
Director & Company Secretary



**ARTISTIC DENIM MILLS LIMITED**  
**SHARIAH COMPLIANCE ACTIVITIES AND BALANCES**  
**FOR THE HALF YEAR ENDED DECEMBER 31, 2025**

As per the requirement of the fourth schedule to the Companies Act 2017, Companies engaged in the Shariah permissible business activities shall disclose the following:

	December 31, 2025 (Un-audited)	June 30, 2025 (Audited)
Rupees in "000"		
<b>Statement of Financial Position - Liability Side</b>		
Short Term borrowing obtained as per Islamic mode	2,709,063	1,918,197
Markup Accrued on Conventional Loan	104,793	117,810
<b>Statement of Financial Position - Asset Side</b>		
Short term Shariah compliant investment	500,433	418
Shariah compliant Bank Balances	74,375	107,596

	December 31, 2025 (Un-audited)	December 31, 2024 (Un-audited)
Rupees in "000"		
<b>Statement of Profit or Loss</b>		
Revenue earned from Shariah compliant business segment	7,473,964	9,339,708
Dividend earned on Shariah compliant investment	21	3,987
Finance cost paid on Islamic mode of financings	65,732	38,492
Interest earned on conventional bank	5,604	14,580
<b>Breakup of other Income</b>		
<b>Shariah Compliant.</b>		
Scrap Sales -Net	10,226	17,085
Unrealized gain on remeasurement of investment	-	-
Gain on Sale of Fixed Asset	6,330	52,197
Gain on disposal of investments	3,708	33,662
Dividend Income	21	3,987
<b>Non Shariah Compliant</b>		
Unrealized gain on remeasurement of investment	-	-
Profit on treasury call account	5,604	14,580

The Company maintain bank account with Bank Islami Pakistan Limited, Faysal Bank Limited, Habib Bank Limited United Bank Limited and Meezan Bank Limited



The image shows a handwritten signature in blue ink over a blue circular stamp. The stamp contains the text "ARTISTIC DENIM MILLS LTD. \* KARACHI" around the perimeter.