

CCML/CS/PSX/ 123
April 29, 2026

The General Manager,
Pakistan Stock Exchange Limited,
Pakistan Stock Exchange Building,
Stock Exchange Road
Off: I.I. Chundrigar Road,
Karachi.

Dear Sir,

Re: **Mandatory Shariah Disclosures For The Half Year Ended
December 31, 2025**

In Compliance with the requirements of PSX Regulations 5.6.9A and 5A.13(e), please find attached the Shariah Disclosures for the half year ended December 31, 2025.

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

Thanking you,

Yours faithfully,
for Crescent Cotton Mills Limited.


(Sami Ullah)
Company Secretary

CRESCENT COTTON MILLS LIMITED
Shariah Disclosures under Clause VII of Part I of Schedule IV of the Companies Act, 2017
For the half year ended 31 December 2025

Un-audited	Audited
31 December	30 June
2025	2025

(RUPEES IN THOUSAND)

Statement of Financial Position - Liability side

Financing as per Islamic mode - Long term	-	-
Financing as per Islamic mode - Short term	335,473	327,549
Financing as per Islamic mode - Lease liability	-	-
Mark up accrued on conventional loan	14,226	12,930
Mark up accrued on Islamic loan	-	-

Statement of Financial Position - Asset Side

Long term and short term shariah compliant investments	729,746	686,176
Shariah compliant bank deposit, bank balances & TDRs	16,993	1,321

Un-audited	Un-audited
31 December	31 December
2025	2024

(RUPEES IN THOUSAND)

Statement of Comprehensive Income

Revenue earned from Shariah compliant business segment	2,245,804	3,193,167
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 associate		
Unrealized gain / (loss) on remeasurement of equity investments at FVTOCI - net	32,905	(6,921)
Loss realized on disposal of equity investments at FVTOCI	-	609
Unrealized gain on remeasurement of equity investments at FVTPL	26,664	-
Dividend income	5	5
Profit earned from Shariah - compliant bank deposits, bank balances or TDRs	-	-
Exchange gain / (loss) - net earned from actual currency	(5,897)	-
Exchange gains earned using conventional derivative financial instruments	-	-
Profit paid on Islamic mode of financing	-	-
Total Interest earned on any conventional loan or advance	-	-

Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-compliant income

Shariah-compliant:

Dividend income	5	5
Reversal of allowance for expected credit losses	387	500
Rental income	23,640	22,141
Scrap sales	-	346
Gain on sale of property, plant and equipment	22,174	-
Gain on sale of non-current asset held for sale	-	274
Unrealized gain on remeasurement of equity investments at FVTPL	26,664	5,704

Non Shariah-compliant

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Relationship with Shariah-compliant banks

Bank Name	Relationship
Bank Alfalah Limited	Bank balance and short term borrowing
Faysal Bank Limited	Bank balance
Askari Bank Limited	Bank balance
Bank AL Habib Limited	Bank balance
Meezan Bank Limited	Bank balance
MCB Islamic Bank Limited	Bank balance
Bank Islami Pakistan Limited	Bank balance