

MEL/Shariah/3<sup>rd</sup> QTR/2026

April 30, 2026

**The General Manager**

Pakistan Stock Exchange Limited,  
Stock Exchange Road,  
Karachi.  
By PUCAR & Courier

**Subject: SUBMISSION OF SHARIAH DISCLOSURE FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026**

Dear Sir,

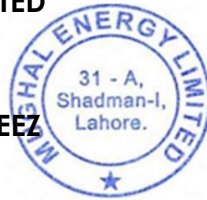
In accordance with the requirements of Clause 5.6.9A of the PSX Regulations, it is hereby conveyed, that the requisite Shariah Disclosure have been transmitted as part of the Quarterly Financial Statements for the period ended March 31, 2026.

The same Shariah Disclosure is also attached herewith for your reference.

Yours Sincerely

for **MUGHAL ENERGY LIMITED**

**MUHAMMAD FAHAD HAFEEZ**  
(Company Secretary)



CC: Executive Director/HOD  
Offsite-II Department, Supervision Division,  
Securities & Exchange Commission of Pakistan, Islamabad.

#### 14 DISCLOSURE REQUIREMENT FOR COMPANIES NOT ENGAGED IN SHARIAH NON-PERMISSIBLE BUSINESS ACTIVITIES

Following information has been disclosed as required under amended part I clause VII of Fourth Schedule to the Companies Act, 2017 as amended via S.R.O.1278(I)/2024 dated August 15, 2024.

Nine months ended		As at	
March 31, 2026 (Unaudited)	March 31, 2025 (Unaudited)	March 31, 2026 (Unaudited)	June 30, 2025 (Audited)
		-----Rupees-----	
Transactions		Outstanding balance	

##### Condensed interim statement of financial position:

###### Liabilities side

Financing (long-term and short-term financing) obtained as per Islamic mode		<b>3,964,992,366</b>	922,012,853
Interest or mark-up accrued on any conventional loan or advance		<b>11,183,289</b>	9,491,572

###### Assets side

Long-term and short-term Shariah compliant Investments		<b>Not Applicable</b>	Not Applicable
Shariah compliant bank deposits / bank balances / TDRs		<b>92,797,076</b>	14,673,519

##### Condensed interim statement of profit or loss:

Revenue earned from a Shariah compliant business segment	<b>Not Applicable</b>	Not Applicable
Break-up of late payments or liquidated damages	<b>Not Applicable</b>	Not Applicable
Gain or loss or dividend earned from Shariah compliant investments or share of profit from Shariah-compliant associates	<b>Not Applicable</b>	Not Applicable
Profit earned from Shariah compliant bank deposits , bank balances or TDRs	<b>6,402</b>	16,373
Exchange gain earned from actual currency	<b>Not Applicable</b>	Not Applicable
Exchange gain earned using conventional derivative financial instruments	<b>Not Applicable</b>	Not Applicable
Profit paid on Islamic mode of financing	<b>47,951,953</b>	6,523,482
Total interest earned on any conventional loan or advance	<b>Not Applicable</b>	Not Applicable

##### Sources 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

Profit on saving accounts	<b>6,402</b>	16,373
Rental income	<b>31,500,000</b>	1,916,640
Notional income against development of property	<b>20,576,259</b>	-
Gain on sale of store items	<b>445,984</b>	-
Net unrealized foreign exchange gain	<b>144,701</b>	-
Balances written back	<b>30,000</b>	-
	<b>52,703,346</b>	1,933,013

##### Relationship with Shariah-compliant financial institutions, including banks, takaful operator and their windows:

The Company maintains good relationship with shariah compliant banks and carries out trade and other routine banking transactions with them.