

CCML/CS/PSX/ 125  
April 30, 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 Nine Months Ended  
March 31, 2026.**

In Compliance with the requirements of PSX Regulations 5.6.9A and 5A.13(e), please find attached the Shariah Disclosures for the nine months ended March 31, 2026.

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

Encl: a.a.

**CRESCENT COTTON MILLS LIMITED**

**Shariah Disclosures under Clause VII of Part I of Schedule IV of the Companies Act, 2017**

**For the nine months ended 31 March 2026**

Un-audited	Audited
31 March	30 June
2026	2025

(RUPEES IN THOUSAND)

**Statement of Financial Position - Liability side**

Financing as per Islamic mode - Long term	-	-
Financing as per Islamic mode - Short term	333,457	327,549
Financing as per Islamic mode - Lease liability	-	-
Mark up accrued on conventional loan	14,468	12,930
Mark up accrued on Islamic loan	-	-

**Statement of Financial Position - Asset Side**

Long term and short term shariah compliant investments	763,277	686,176
Shariah compliant bank deposit, bank balances & TDRs	17,150	1,321

Un-audited	Un-audited
31 March	31 March
2026	2025

(RUPEES IN THOUSAND)

**Statement of Comprehensive Income**

Revenue earned from Shariah compliant business segment	4,097,616	4,602,585
Break - up of late payments or liquidated damages	-	-
<b>Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah - compliant associate</b>		
Unrealized gain / (loss) on remeasurement of equity investments at FVTOCI - net	82,925	(19,223)
Loss realized on disposal of equity investments at FVTOCI	-	609
Unrealized gain on remeasurement of equity investments at FVTPL	39,175	12,015
Dividend income	5	7
Profit earned from Shariah - compliant bank deposits, bank balances or TDRs	-	-
Exchange gain / (loss) - net earned from actual currency	(5,749)	(6,609)
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	7
Reversal of allowance for expected credit losses	387	500
Rental income	36,111	32,794
Scrap sales	1,020	2,130
Gain on sale of property, plant and equipment	17,651	-
Gain on sale of non-current asset held for sale	-	274
Unrealized gain on remeasurement of equity investments at FVTPL	39,175	12,015

**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