



**PABC**

PAKISTAN ALUMINIUM  
BEVERAGE CANS LIMITED

Ref: PABC/SD/2026/01

Date: 30/04/2026

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

Dear Sir,

**Subject: SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE COMPANIES ACT, 2017**

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

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

Thanking You,

Yours Sincerely,  
For Pakistan Aluminium Beverage Cans Limited

  
**Sohail Akhtar Gogal**  
(Company Secretary)



CC: Executive Director / HOD  
Off site-II Department, Supervision Division  
Securities and Exchange Commission of Pakistan  
63, NIC Building, Jinnah Avenue, Blue Area, Islamabad

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE COMPANIES ACT, 2017

FOR THE YEAR ENDED DECEMBER 31, 2025

	31-Dec-25			31-Dec-24		
	Islamic	Conventional	Total	Islamic	Conventional	Total
----- Amount in Rupees -----						
<b>Statement of Financial Position - Liability side</b>						
- Financing - Long term	942,756,037	390,536,682	1,333,292,719	894,795,470	636,959,982	1,531,755,452
- Financing - Short term	3,429,515,410	6,261,500,057	9,691,015,467	1,695,571,691	6,345,477,894	8,041,049,586
- Financing - Lease liability	-	-	-	-	-	-
- Mark up accrued	30,908,074	56,313,034	87,221,108	29,070,540	37,283,725	66,354,266
<b>Statement of Financial Position - Asset Side</b>						
- Long term investments	-	1,602,151,493	1,602,151,493	-	99,920,000	99,920,000
- Short term investments	718,000,000	19,236,073,507	19,954,073,507	388,000,000	14,209,550,439	14,597,550,439
- Bank deposit, bank balances & TDRs	717,928,896	1,834,357,124	2,552,286,020	1,183,680,550	1,700,705,728	2,884,386,278
<b>Statement of Comprehensive Income</b>						
- Revenue earned from Shariah compliant business segment	23,992,408,324	-	23,992,408,324	23,067,766,232	-	23,067,766,232
- Break-up of late payments or liquidated damages	-	-	-	-	-	-
- Gain or loss or dividend earned on investments	104,007,568	1,719,376,451	1,823,384,019	-	1,185,883,954	1,185,883,954
- Gain or loss or dividend earned on share of profit from associate	-	-	-	-	-	-
- Profit earned from bank deposits, bank balances or TDRs	166,401,719	134,861,284	301,263,003	781,913,504	84,157,019	866,070,523
- Exchange Gain / (loss) - net earned from actual currency	-	-	-	18,482,568	-	18,482,568
- Exchange gains earned using conventional derivative financial instruments	-	-	-	-	-	-
- Profit paid on financing	266,566,229	453,776,744	720,342,973	323,309,432	606,938,326	930,247,759
- Total Interest earned on any conventional loan or advance	-	-	-	-	-	-
<b>Other Income</b>						
- Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-compliant income						
- Rebate and other claims	43,859,595	-	43,859,595	-	-	-
- Insurance claim received	45,753,747	-	45,753,747	26,317,634	-	26,317,634
- Liabilities written back	100,105,787	-	100,105,787	97,627,978	-	97,627,978
- Warehouse income	1,804,173	-	1,804,173	-	-	-

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



**Bank Name**

Al-Baraka Bank Limited  
Bank AL-Falah Islamic Limited  
Bank Islami Pakistan Limited  
Faysal Bank Limited  
Habib Metropolitan Bank  
MCB Islamic Bank Limited  
Meezan Bank Limited

**Relationship**

Bank Balances and Borrowings  
Bank Balances, Investments and Borrowings  
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