



**THATTA CEMENT**  
COMPANY LIMITED



April 30, 2026

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

**Mandatory Shariah Disclosure for the Half Year Ended December 31, 2025**

Dear Sir,

In accordance with the requirements of PSX Regulations 5.6.9A and 5A.13(g), we are pleased to submit herewith the Shariah disclosure for the half year ended December 31, 2025.

Kindly arrange to circulate this information among the members of the Exchange.

Regards,

  


**Muhammad Abid Khan**  
Company Secretary

**Head Office:**

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**Factory:**

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District Thatta, Sindh 73160  
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**Thatta Cement Company Limited**  
**Shariah Compliance Disclosures**  
**Standalone Financial Statements**

Shariah Disclosures under Clause VII of Part I of Schedule IV of the Companies Act, 2017	Un-Audited December 2025 ----Rupees in 000----	Audited June 2025
<b>Disclosures in relation to the statement of financial position - Liability</b>		
1. Long term financing as per Islamic mode	5,431,217	-
2. Mark up accrued on conventional loans	12,109	8,937
<b>Disclosures in relation to the statement of financial position - Assets</b>		
1. Long term and short term shariah compliant investments	7,718,324	936,658
2. Bank balances that are Shariah compliant	1,869,490	25
Shariah Disclosures under Clause VII of Part I of Schedule IV of the Companies Act, 2017	Un-Audited December 2025 ----Rupees in 000----	Un-Audited December 2024
<b>Disclosures in relation to the statement of profit or loss and other comprehensive income</b>		
1. Revenue earned from Shariah-compliant business segment	3,618,952	3,849,590
2. Late payments or diquidated damages	-	-
3. Gain / (loss) or dividend earned from shariah compliant investments or share of profit from shariah compliant associates	973,929	68,073
4. Profit earned on saving accounts from Shariah-compliant Banks	31,761	-
5. Exchange gain earned from actual currency	-	-
6. Exchange gains earned suing conventional derivative financial instruments	-	-
7. Profit paid on islamic mode of financing	-	-
8. Total Interest earned on conventional loan to associate undertaking	4,696	-
9. Breakup of Other income		
<b>Sharia Compliant</b>		
Dividend Income	973,736	28,000
Sale of waste heat	185,189	138,703
Profit earned on saving accounts from shariah-compliant banks	31,761	-
Management fee	18,831	17,119
Gain on disposal of fixed assets	-	1,800
Gain on disposal of short term investments	193	40,073
Scrap sales	480	28,294
Miscellaneous	1,806	1,336
<b>Non Sharia Compliant</b>		
Markup earned on saving accounts from conventional banks	37,323	252,332
Markup earned on loan to associate undertaking	4,696	-
Markup earned on TDRs	-	98,413
Miscellaneous	-	-

**Relationship with Shariah Compliant Institutions**

Name	Relationship
Dubai Islamic Bank	Bank Balances
Allied Bank	Bank Balances
Pak-Qatar Family Takaful	Group and Health Takaful



**Thatta Cement Company Limited**  
**Shariah Compliance Disclosures**  
**Consolidated Financial Statements**

Shariah Disclosures under Clause VII of Part I of Schedule IV of the Companies Act, 2017	Un-Audited December 2025 ----Rupees in 000----	Audited June 2025
<b>Disclosures in relation to the statement of financial position - Liability</b>		
1. Long term financing as per Islamic mode	5,431,217	-
2. Mark up accrued on conventional loans	522,903	478,827
<b>Disclosures in relation to the statement of financial position - Assets</b>		
1. Long term and short term shariah compliant investments	7,718,324	-
2. Bank balances that are Shariah compliant	1,869,490	25
Shariah Disclosures under Clause VII of Part I of Schedule IV of the Companies Act, 2017	Un-Audited December 2025 ----Rupees in 000----	Un-Audited December 2024
<b>Disclosures in relation to the statement of profit or loss and other comprehensive income</b>		
1. Revenue earned from Shariah-compliant business segment	6,451,826	4,152,043
2. Late payments or diquidated damages	-	-
3. Gain / (loss) or dividend earned from shariah compliant investments or share of profit from shariah compliant associates	193	68,073
4. Profit earned on saving accounts from Shariah-compliant Banks	31,761	-
5. Exchange gain earned from actual currency	-	-
6. Exchange gains earned suing conventional derivative financial instruments	-	-
7. Profit paid on islamic mode of financing	-	-
8. Total Interest earned on conventional loan to associate undertaking	-	-
9. Breakup of Other income		
<b>Sharia Compliant</b>		
Dividend Income	-	28,000
Sale of waste heat	-	-
Profit earned on saving accounts from shariah-compliant banks	31,761	-
Management fee	-	-
Gain on disposal of fixed assets	-	1,800
Gain on disposal of short term investments	193	40,073
Scrap sales	480	28,294
Miscellaneous	855	488
<b>Non Sharia Compliant</b>		
Markup earned on saving accounts from conventional banks	56,771	266,966
Markup earned on loan to associate undertaking	-	-
Markup earned on TDRs	-	98,413
Insurance Claim	110,000	-
Miscellaneous	-	-
<b>Relationship with Shariah Compliant Institutions</b>		
<b>Name</b>		<b>Relationship</b>
Dubai Islamic Bank		Bank Balances
Allied Bank		Bank Balances
Pak-Qatar Family Takaful		Group and Health Takaful

