

Faisal Spinning Mills Limited

FSM-SEC-098-2026

April 30, 2026

Mr. Hafiz Maqsood Munshi
Unit Head, Listed Companies Compliance,
Regulatory Affairs Division,
Pakistan Stock Exchange Ltd,
Karachi.

Sir,

Resubmission of Shariah Disclosure in Compliance with PSX Regulations

This is with reference to Notice No. PSX/N-435 dated 17th April 2026, regarding clarification of Shariah disclosure requirements under Clauses 5.6.9A and 5A.13(g) of the PSX Regulations, and subsequent correspondence. In light of the clarification provided, we have reviewed and updated our Shariah disclosure for the period ended 31st December 2025.

The Company has ensured full compliance with Clause VII of Part I of Schedule IV of the Companies Act, 2017. All required fields have been duly completed, and non-applicable items have been appropriately marked as "Not Applicable".

The revised Shariah Disclosure is enclosed and has been resubmitted through PUCARS, as advised.

Regards,

For Faisal Spinning Mills Limited



Company Secretary

Karachi Office : Umer House. 23/1, Sector 23, S. M. Farooq Road, Korangi Industrial Area, Karachi - 74900 Phones : (92-21) 35115177-80 Fax : (92-21) 35063002 & 35063003 E-mail : khioff@umergroup.com Website : www.umergroup.com	Lahore Office : 9 th Floor, City Towers, 6-K, Main Boulevard, Gulberg-II, Lahore - 54660 Phones: (92-42) 111 – 130 - 130, Fax: (92-42) 35770015 E-mail : lhroff@umergroup.com Website : www.umergroup.com
--	--

FAISAL SPINNING MILLS LIMITED
SHARIAH COMPLIANCE DISCLOSURE
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

	December 31, 2025	June 30, 2025
	<i>Rupees</i> <i>(Un-Audited)</i>	<i>Rupees</i> <i>(Audited)</i>
SHARIAH COMPLIANCE DISCLOSURE		
Statement of Financial Position		
<i>Liabilities</i>		
Long term financing-islamic mode	133,314,716	49,439,412
Short term financing-islamic mode	6,186,906,228	3,469,337,458
Accrued Markup-Conventional	127,919,702	175,499,425
<i>Assets</i>		
Short-term Shariah compliant Investments	616,000,000	-
Shariah-compliant bank deposits, bank balances, and TDRs	163,836,685	151,847,071

	December 31, 2025	December 31, 2024
	<i>Rupees</i> <i>(Un-Audited)</i>	<i>Rupees</i> <i>(Un-Audited)</i>
Statement of Comprehensive Income		
Revenue earned from a shariah compliant business segment	23,326,404,359	23,983,594,146
Late payments charges or liquidated damages	-	-
Changes in fair value of shariah compliant investments	3,896,043	-
Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs	5,611,156	11,886,400
Exchange gain earned from actual currency	92,338,312	(11,062,294)
Exchange gains earned using conventional derivative financial instruments	-	-
Profit paid on islamic mode of financing	211,587,148	164,701,440
Interest earned on any conventional advance	-	-
Breakup of income		
Sharia-Compliant income		
Profit on term deposit receipts	5,611,156	11,886,400
Changes in fair value of shariah compliant investments	3,896,043	-
Gain on disposal of property, plant and equipment	1,093,897	1,036,852
Reversal of ECL	2,542,725	9,052,781
Non-Compliant Income		
Profit on saving accounts and TDRs	55,161,486	59,556,548
Exchange gain on foreign currency	233,678	2,482,194

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

<i>Name</i>	<i>Relationship</i>
Askari bank limited	Bank balance and short term borrowing
Bank Islamic Pakistan Limited	Bank balance, long term financing and short term borrowing
Meezan Bank Limited	Bank balance and short term borrowing
Al-Baraka Bank	Bank balance
United Bank Limited	Long term financing and short term borrowing
Dubai Islamic Bank	Bank balance and long term financing
Habib Metropolitan Bank Limited	Bank Balance

[Handwritten Signature]

