

AZGARD NINE LIMITED

Shariah Disclosures under Clause VII of Part I of Schedule IV of The Companies Act, 2017
For the half year ended December 31, 2025

<u>Description</u>	(Un-audited) <u>31-Dec-25</u> Rupees	(Audited) <u>30-Jun-25</u> Rupees
Statement of Financial Position		
<u>Liability side</u>		
Long Term Borrowings as per Islamic mode	96,760,000	116,112,000
Short Term Borrowings as per Islamic mode	-	-
Lease liability as per Islamic mode	-	-
Mark up on conventional loans	233,085,744	464,236,620
<u>Asset side</u>		
Long Term and Short term Shariah Compliant Investments	-	-
Shariah Compliant bank deposits, bank balances, and TDRs	5,760,929	5,853,674
Statement of Comprehensive income		
Revenue earned from a Shariah compliant business segment	21,479,429,966	40,605,013,232
Break-up of Late payments or liquidated damages	-	-
Gain/loss or dividend earned on shariah compliant investments or share of profit from shariah compliant associates	2,033,356	864,154
Profit earned from Shariah compliant bank balances/ deposits or TDRs	107,378,914	309,891,334
Exchange gain earned from actual currency	28,146,700	77,717,390
Exchange gain earned using conventional derivative financial instruments	-	-
Profit paid on Islamic mode of financing	-	6,003,244
Total interest earned on any conventional loan or advance	-	-
Source and detail of other income:		
Income from Bank Deposits-Shariah compliant	107,378,914	309,891,334
Gain on Sale of Investments-Shariah compliant	2,033,356	864,154

Relationship with shariah compliant Financial institutions:

<u>Name of the Bank/ DFI</u>	<u>Relationship</u>
Faysal Bank Limited	Sukuk Certificates Holder & Bank Balances
Albaraka Bank (Pakistan) Limited	Bank Balances
Meezan Bank Limited	Bank Balances