



**Sui Southern Gas
Company Limited**

SSGC/CS/2026-071
30 April 2026

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

**SUBJECT: MANDATORY SHARIAH DISCLOSURES FOR THE SIX MONTHS PERIOD ENDED
DECEMBER 31, 2025**

Dear Sir,

In compliance with the requirements of PSX Regulations i.e., Clause 5.6.9A and Clause 5A.13(g), please find attached the consolidated and unconsolidated Shariah disclosures for the six months period ended December 31, 2025.

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

Thanking you.

**Fawad Ahmed Khan
Company Secretary**

CC:

Executive Director / HOD

Offsite -II Department, & Supervision Division
Securities and Exchange Commission of Pakistan
NIC Building, 63 Jinnah Avenue, Blue Area,
Islamabad

SUI SOUTHERN GAS COMPANY LIMITED

DISCLOSURE REQUIREMENT FOR SHARIAH COMPLIANT COMPANIES

Following information has been disclosed as required under amended Part I clause VII of Fourth Schedule to the Companies Act 2017 as amended via SRO 1278(I)/2024 dated 15 August 2024:

Statement of Financial Position	Explanation	Note	Unconsolidated	
			Balance as at	
			December 31, 2025	June 30, 2025
			Unaudited	Audited
			----- (Rupees in '000) -----	
Assets				
Investment in subsidiary	Shariah Compliant	6.1	1,102,278	1,102,278
Associate and other investments (excluding Bank)	Shariah Compliant	6.2	403,958	388,638
Cash and bank balances	Shariah Compliant		19,609	23,034
Liabilities				
Long Term Financing - Banking companies	Shariah Compliant	10	950,490	2,175,715
Current portion of Long term financing - Banking companies	Shariah Compliant	10	23,437,500	24,416,667
Short term borrowings	Shariah Compliant	14	56,698,603	46,998,603
Interest or mark-up accrued on any 'conventional' loan or advance	Non-Shariah	15	422,228	511,258
Statement of Profit or Loss				
Statement of Profit or Loss	Explanation	Note	Half-year ended	
			December 31, 2025	December 31, 2024
			Unaudited	Unaudited
			----- (Rupees in '000) -----	
Revenue from contracts with customers - Gas sales	Shariah Compliant	17	189,106,024	244,091,531
Less: Tariff adjustments	Shariah Compliant	18	(7,592,151)	(19,746,570)
Late payment surcharge	Non-Shariah	21	2,633,351	3,491,890
Liquidated damages recovered	Non-Shariah	21	99,818	66,155
Gain or loss or dividend earned on 'Shariah' compliant investments or share of profit from Shariah-compliant associates	Shariah Compliant	21	7,243	17,164
Return on term deposits and profit and loss bank accounts	Shariah Compliant	21	1,218	5,461
Exchange gain earned from actual currency		21	923,673	-
Profit paid on 'Islamic' mode of financing	Shariah Compliant		4,469,413	3,203,441
Total Interest earned on any 'conventional' loan or advance	Non-Shariah	21	22,538	48,986
Other Income				
Receivable against asset contribution	Shariah Compliant		-	6,791
Interest on loan to related party	Non-Shariah		22,538	48,986
Late payment surcharge	Non-Shariah		2,633,351	3,491,890
Interest income from JJVL against LPG / NGL	Non-Shariah		373,857	-
Liquidated damages recovered	Non-Shariah		99,818	66,155
Return on term deposits and profit and loss bank accounts	Non-Shariah		74,596	319,832
Return on term deposits and profit and loss bank accounts	Shariah Compliant		1,218	5,461
Dividend income	Non-Shariah		3,796	2,610
Dividend income	Shariah Compliant		7,243	17,164
Meter manufacturing division profit / (loss) - net	Shariah Compliant		(46,257)	927,336
Income from JJVL against LPG / NGL - net	Shariah Compliant		231,165	-
Meter rentals - net	Shariah Compliant		784,372	795,139
RLNG transportation income	Shariah Compliant		9,947,596	5,672,384
Income against deferred credit and contract liability	Shariah Compliant		459,313	440,549
Income from LPG air mix distribution - net	Shariah Compliant		103,530	105,155
Income from sale of tender documents	Shariah Compliant		1,793	4,898
Gain on scrap sales - net	Shariah Compliant		25,200	23,450
Recoveries from customers	Shariah Compliant		141,651	46,652
Gain on disposal of property, plant and equipment	Shariah Compliant		34,517	28,022
Reversal against slow- moving and obsolete stores and spares	Shariah Compliant		-	18,085
Amortization of government grant	Shariah Compliant		-	2,925
Rental from SSGC LPG Ltd	Shariah Compliant		876	785
Exchange gain	Shariah Compliant		923,673	-
LSA margins against RLNG	Shariah Compliant		767,848	785,903
Miscellaneous	Non-Shariah		79	1,127
Miscellaneous	Shariah Compliant		24,734	24,185
			16,616,507	12,835,484



Other Disclosure Requirements

Name of 'Shariah' Compliant Financial Institutions

Al-Baraka Bank (Pakistan) Ltd
Bank Islami Pakistan Ltd
Dubai Islamic Bank Pakistan Ltd
Faysal Bank Ltd
MCB Islamic Bank Ltd
Meezan Bank Ltd

Arrangement

Bank Account
Bank Account
Bank Account
Bank Account / Loan Facility
Bank Account
Bank Account / Loan Facility



SUI SOUTHERN GAS COMPANY LIMITED

DISCLOSURE REQUIREMENT FOR SHARIAH COMPLIANT COMPANIES

Following information has been disclosed as required under amended Part I clause VII of Fourth Schedule to the Companies Act 2017 as amended via SRO 1278(I)/2024 dated 15 August 2024:

Statement of Financial Position	Explanation	Note	Consolidated	
			Balance as at	
			December 31, 2025	June 30, 2025
			Unaudited	Audited
			----- (Rupees in '000) -----	
Assets				
Associate and other investments (excluding Bank)	Shariah Compliant	6.1	403,958	388,638
Short term investments	Shariah Compliant		129,223	129,223
Cash and bank balances	Shariah Compliant		1,366,205	40,923
Liabilities				
Long Term Financing - Banking companies	Shariah Compliant	10	950,490	2,175,715
Current portion of Long term financing - Banking companies	Shariah Compliant	10	23,437,500	24,416,667
Short term borrowings	Shariah Compliant	14	56,698,603	46,998,603
Interest or mark-up accrued on any 'conventional' loan or advance	Non-Shariah	15	422,228	511,258
Statement of Profit or Loss				
Statement of Profit or Loss	Explanation	Note	Half-year ended	
			December 31, 2025	December 31, 2024
			Unaudited	Unaudited
			----- (Rupees in '000) -----	
Revenue from contracts with customers - Gas sales	Shariah Compliant	17	202,577,315	247,563,606
Less: Tariff adjustments	Shariah Compliant	18	(7,592,151)	(19,746,570)
Late payment surcharge	Non-Shariah	21	2,633,351	3,491,890
Liquidated damages recovered	Non-Shariah	21	99,818	66,155
Gain or loss or dividend earned on 'Shariah' compliant investments or share of profit from Shariah-compliant associates	Shariah Compliant	21	7,243	17,164
Return on term deposits and profit and loss bank accounts	Shariah Compliant	21	18,349	48,570
Exchange gain earned from actual currency		21	923,673	-
Profit paid on 'Islamic' mode of financing	Shariah Compliant		4,469,413	3,203,441
Total Interest earned on any 'conventional' loan or advance	Non-Shariah	21	418	1,967
Other Income				
Receivable against asset contribution	Shariah Compliant	21	-	6,791
Late payment surcharge	Non-Shariah		2,633,351	3,491,890
Interest income from JJVL against LPG / NGL	Non-Shariah		373,857	-
Liquidated damages recovered	Non-Shariah		99,818	66,155
Return on term deposits and profit and loss bank accounts	Non-Shariah		88,609	325,524
Return on term deposits and profit and loss bank accounts	Shariah Compliant		18,349	48,570
Dividend income	Non-Shariah		3,796	2,610
Dividend income	Shariah Compliant		7,243	17,164
Meter manufacturing division profit / (loss) - net	Shariah Compliant		(46,257)	927,336
Income from JJVL against LPG / NGL - net	Shariah Compliant		231,165	-
Meter rentals - net	Shariah Compliant		784,372	795,139
RLNG transportation income	Shariah Compliant		9,947,596	5,672,384
Income against deferred credit and contract liability	Shariah Compliant		513,649	490,614
Income from LPG air mix distribution - net	Shariah Compliant		103,530	105,155
Income from sale of tender documents	Shariah Compliant		1,793	4,898
Gain on scrap sales - net	Shariah Compliant		25,200	23,450
Recoveries from customers	Shariah Compliant		141,651	46,652
Gain on disposal of property, plant and equipment	Shariah Compliant		34,517	28,022
Reversal against slow- moving and obsolete stores and spares	Shariah Compliant		-	18,085
Amortization of government grant	Shariah Compliant		-	2,925
Exchange gain	Shariah Compliant		945,847	(1,665)
LSA margins against RLNG	Shariah Compliant		767,848	785,903
Miscellaneous	Non-Shariah		-	-
Miscellaneous	Shariah Compliant		25,828	27,376
			16,701,762	12,884,979



Other Disclosure Requirements

Name of 'Shariah' Compliant Financial Institutions

Al-Baraka Bank (Pakistan) Ltd
Bank Islami Pakistan Ltd
Dubai Islamic Bank Pakistan Ltd
Faysal Bank Ltd
MCB Islamic Bank Ltd
Meezan Bank Ltd
Habib Bank Limited
Sindh Bank Limited

Arrangement

Bank Account
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Bank Account / Loan Facility
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