

**UDL International Limited**

**SHARIAH DISCLOSURE UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE COMPANIES ACT ,2017  
for the Half Year ended December 31,2025**

	Note	Un-Audited December 31,2025 ( unconsolidated) Rs.	Audited June 30,2025 ( unconsolidated) Rs.
<b>Disclosures Required in relations to the Statement of Financial Position - Liability Side</b>			
(i) Financing (long-term, short-term, or lease financing) obtained as per Islamic mode	Not applicable	-	-
(ii) Interest or mark-up accrued on any conventional loan or advance;	Not applicable	-	-
<b>Disclosures Required in the Statement of Financial Position – Asset Side:</b>			
(iii) Long-term and short-term Shariah compliant Investments:			
Long term Shariah Compliant Investment in Subsidiary	Note 6	225,010,000	225,010,000
Long term Shariah Compliant Investment - Equity Investment	Note 6	179,928,504	121,186,577
Short term Shariah Compliant Investment	Note 7	113,760,157	88,553,450
(iv) Shariah-compliant bank deposits, bank balances	Note 10	171,419,475	137,774,328
<b>Six Months Period Ended</b>			
		<b>Un-Audited December 31,2025 ( unconsolidated) Rs.</b>	<b>Un-Audited December 31,2024 ( unconsolidated) Rs.</b>
<b>Disclosures Required in relation to the Statement of Comprehensive Income:</b>			
(v) Revenue earned from a shariah compliant business segment;			
Sale of skincare products	Note 14	173,533	-
(vi) Break up of late payments and liquidated damages	Not applicable	-	-
(vii) Gain/loss or dividend earned from shariah compliant investments	Note 16	34,119,862	13,061,439
(viii) Profit earned from shariah compliant bank deposits/bank balances	Note 16	5,779,642	7,177,956
(ix) Exchange gain earned from actual currency	Not applicable	-	-
(x) Exchange gains earned using conventional derivative financial instruments;	Not applicable	-	-
(xi) Profit paid on Islamic mode of financing;	Not applicable	-	-
(xii) Total Interest earned on any conventional loan or advance;	Not applicable	-	-
(xiii) Source and detailed breakup of other income,	Not applicable	-	-
<b>Other disclosure</b>			
(xiv) Relationship with Shariah-compliant financial institutions, including banks,		Normal course of business with Islamic banks and takaful operators	

