



CORPORATE AFFAIRS DEPARTMENT

Ref No. 6.12-PSX/S/FFC
April 30, 2026


To : **The General Manager**
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi

Subject: Mandatory Shariah Disclosure for the Year Ended December 31, 2025

Dear Sir,

1. In compliance with the requirements of PSX Regulations 5.6.9A and 5A.13(g), please find attached the Shariah Disclosures for separate financial statements (Annexure 'A') and consolidated financial statements (Annexure 'B') for the year ended December 31, 2025.
2. You may inform the TRE Certificate Holders of the Exchange accordingly, please.

Yours faithfully,


Brig Khurram Shahzada (Retd)
Company Secretary

cc: Director / HOD
Surveillance, Supervision and Enforcement Department
Securities & Exchange Commission of Pakistan,
NIC Building, 63 Jinnah Avenue, Blue Area, Islamabad

FAUJI FERTILIZER COMPANY LIMITED

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Annexure A

SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE COMPANIES ACT, 2017

Following information has been disclosed as required under amended part I clause VII of Fourth Schedule to the Companies Act, 2017 as amended via S.R.O.1278(I)/2024 dated August 15, 2024:

Description	Explanation	Note	2025	2024
			(Rupees '000)	
STATEMENT OF FINANCIAL POSITION				
Assets				
Long term investments	Shariah	16	56,694,755	54,311,962
Loans and advances	Shariah	17	3,734,147	1,257,372
Short term investments	Shariah	25	133,767,635	79,583,317
Bank balances / instruments	Shariah	26	208,861	476,789
Liabilities				
Long term borrowings - secured (including current portion)	Shariah	7	49,750,000	23,500,000
Short term borrowings - secured	Shariah	12	8,957,163	3,746,171
Mark-up and profit accrued	Conventional Shariah		289,986	264,933
		11	<u>650,289</u>	<u>658,473</u>
			<u>940,275</u>	<u>923,406</u>
STATEMENT OF PROFIT OR LOSS				
Turnover	Shariah	27	432,410,443	373,536,920
Late payments or liquidated damages			-	-
Exchange gains on derivative financial instruments			-	-
Mark-up expense on Islamic mode of financing		30	3,437,847	3,111,396
Source and detailed breakup of other income				
Income on loans, deposits and investments	Conventional Shariah		1,355,728	3,088,442
		32	<u>2,757</u>	<u>174,926</u>
			<u>1,358,485</u>	<u>3,263,368</u>
Gain on investments	Conventional Shariah		6,216,176	1,588,971
		32	<u>3,635,725</u>	<u>1,537,141</u>
			<u>9,851,901</u>	<u>3,126,112</u>
Gain on re-measurement of investments	Conventional Shariah		1,592,748	6,036,560
		32	<u>3,038,990</u>	<u>2,696,087</u>
			<u>4,631,738</u>	<u>8,732,647</u>
Dividend income	Conventional Shariah		5,882,004	5,899,584
		32	<u>16,556,569</u>	<u>13,043,059</u>
			<u>22,438,573</u>	<u>18,942,643</u>
Exchange (loss) / gain	Conventional	32	(792,384)	(249,807)
Other income / (loss)	Conventional Shariah		807,331	64,911
		32	<u>1,548,100</u>	<u>1,351,463</u>
			<u>2,355,431</u>	<u>1,416,374</u>

Relationship with Shariah-compliant financial institutions

The Company has relationships with banks, having Islamic window of operations, in respect of bank balances / instruments amounting to Rs 208,861 thousand (2024: Rs 476,789 thousand) and availed borrowing facilities amounting to Rs 59,357,452 thousand (2024: Rs 27,904,644 thousand). The Company also has relationships with Shariah compliant financial institutions, Asset Management Companies (AMCs), in respect of investment in mutual funds amounting to Rs 131,936,118 thousand (2024: 79,583,317 thousand).

Annexure B

SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE COMPANIES ACT, 2017

Following information has been disclosed as required under amended part I clause VII of Fourth Schedule to the Companies Act, 2017 as amended via S.R.O.1278(1)/2024 dated August 15, 2024:

Description	Explanation	Note	2025 (Rupees '000)	2024
CONSOLIDATED STATEMENT OF FINANCIAL POSITION				
Assets				
Long term investments	Shariah	18	50,584,216	44,345,406
Loans and advances	Shariah	19	9,425,252	1,257,372
Short term investments	Shariah	27	135,335,277	82,250,583
Bank balances / instruments	Shariah	28	212,568	578,863
Liabilities				
Long term borrowings - secured (including current portion)	Shariah	7	49,750,000	19,750,000
Short term borrowings - secured	Shariah	14	10,644,760	7,546,171
Mark-up and profit accrued	Conventional Shariah		337,247	322,306
			650,289	658,473
		13	<u>987,536</u>	<u>980,779</u>
CONSOLIDATED STATEMENT OF PROFIT OR LOSS				
Turnover	Shariah	29	483,807,560	411,254,410
Late payments or liquidated damages			-	-
Exchange gains on derivative instruments			-	-
Mark-up expense on Islamic mode of financing		32	3,437,847	3,111,396
Share of profit of associates and joint venture	Conventional Shariah		16,014,064	13,278,683
			9,174,599	10,444,566
		34	<u>25,188,663</u>	<u>23,723,249</u>
Source and detailed breakup of other income				
Income on loans, deposits and investments	Conventional Shariah		1,973,174	3,574,117
			2,789	174,926
		34	<u>1,975,963</u>	<u>3,749,043</u>
Gain on investments	Conventional Shariah		6,852,590	1,589,866
			3,694,977	2,213,556
		34	<u>10,547,567</u>	<u>3,803,422</u>
Gain on re-measurement of investments	Conventional Shariah		2,316,102	6,821,352
			3,071,410	2,704,039
		34	<u>5,387,512</u>	<u>9,525,391</u>
Dividend income	Conventional Shariah		37,306	4,544,620
			5,027	3,837,022
		34	<u>42,333</u>	<u>8,381,642</u>
Exchange (loss) / gain	Conventional	34	(854,486)	(263,891)
Other income / (loss)	Conventional Shariah		530,782	-
			1,045,416	1,834,978
		34	<u>1,576,198</u>	<u>1,834,978</u>

Relationship with Shariah-compliant financial institutions

The Group has relationships with banks, having Islamic window of operations, in respect of bank balances / instruments amounting to Rs 212,568 thousand (2024: Rs 578,863 thousand) and availed borrowing facilities amounting to Rs 61,045,049 thousand (2024: Rs 27,954,644 thousand). The Group also has relationships with Shariah compliant financial institutions, Asset Management Companies (AMCs), in respect of investment in mutual funds amounting to Rs 135,335,277 thousand (2024: Rs 82,250,583 thousand).