



April 30, 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 Shariah disclosures for the six months period ended December 31, 2025.

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

Sincerely,

Natasha Khalid
Company Secretary



21 **SHARIAH COMPLIANCE
DISCLOSURE**

		December 31, 2025			June 30, 2025			
		(Un-audited)			(Audited)			
		Conventional	Shariah Compliant	Total	Conventional	Shariah Compliant	Total	
Note		(Rupees in '000)			(Rupees in '000)			
Statement of Financial Position - Assets								
	Short-term investments	11	56,000	-	56,000	56,000	-	56,000
	Cash and bank balances		298,657	71,104	369,761	184,343	1,007	185,350
			<u>354,657</u>	<u>71,104</u>	<u>425,761</u>	<u>240,343</u>	<u>1,007</u>	<u>241,350</u>
Statement of Financial Position - Liabilities								
	Long-term financing	12	408,766	88,833	497,599	451,199	-	451,199
	Deferred income	14	43,758	-	43,758	46,891	-	46,891
	Advance from customers	15	-	313,094	313,094	-	235,679	235,679
	Advance from employees against vehicles	15	-	-	-	-	18,266	18,266
	Short-Term Financing	16	215,882	1,319,705	1,535,587	129,943	39,435	169,378
			<u>668,406</u>	<u>1,721,632</u>	<u>2,390,038</u>	<u>628,033</u>	<u>293,380</u>	<u>921,413</u>

		December 31, 2025			December 31, 2024			
		(Un-audited)			(Un-audited)			
		Conventional	Shariah Compliant	Total	Conventional	Shariah Compliant	Total	
Note		(Rupees in '000)			(Rupees in '000)			
Statement of Profit or Loss								
	Turnover - net		-	6,071,927	6,071,927	-	7,088,068	7,088,068
	Exchange loss		-	(9,894)	(9,894)	-	(6,203)	(6,203)
Other income								
	Interest on deposit account		1,123	-	1,123	20,139	-	20,139
	Scrap Sales		-	24,591	24,591	-	14,947	14,947
	Interest on TDRs		1,572	-	1,572	18,602	-	18,602
	Rental income		-	10,444	10,444	-	334	334
	Dividend income on mutual funds		-	-	-	-	2,668	2,668
	Interest on treasury bills		-	-	-	3,512	-	3,512
	Others		3,133	18,483	21,616	(1,533)	3,417	1,884
	Finance costs	21.2	<u>(113,250)</u>	<u>(14,863)</u>	<u>(128,113)</u>	<u>(100,533)</u>	<u>(13,901)</u>	<u>(114,434)</u>
			<u>(107,422)</u>	<u>6,100,688</u>	<u>5,993,266</u>	<u>(59,813)</u>	<u>7,089,330</u>	<u>7,029,517</u>

21.1 The Company has shariah compliant relationship with Meezan Bank Limited, Faysal Bank Limited and Dubai Islamic Bank Pakistan Limited.