



ITTEHAD CHEMICALS LIMITED

Ref # ICL/PSX/SD/430/26-77

April 30, 2026

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

SUBJECT: SHARIAH DISCLOSURES - PSX REQUIREMENTS

Dear Sir

Pursuant to the requirements of PSX Regulations, please find attached the Shariah Disclosures for the half year ended December 31, 2025.

You may please inform the members of the Exchange accordingly.

Yours truly

For **Ittehad Chemicals Limited**

Abdul Mansoor Khan
Company Secretary

CC: The Surveillance Supervision and Enforcement Department
Securities & Exchange Commission of Pakistan, 6th Floor, NIC Building 63, Jinnah Avenue, Islamabad



www.ittehadchemicals.com

Registered/Head Office: 39, Empress Road, Lahore, Pakistan. Tel: +92 42 3630 6586-88

Fax: +92 42 3636 5697 (A/Cs) 3636 7023 (Marketing) & 3636 5625 (Purchase)

Karachi Office: Town House No. 44-H/II, Street 43, Block 6, PECHS Karachi, Pakistan. Tel: +92 21 3452 7314-15, Fax: +92 21 3452 7321

Factory: G.T. Road, Kala Shah Kaku, District Sheikhpura, Pakistan. Tel: +92 42 3795 0222-25 Fax: +92 42 3795 0206



CERTIFICATE # 01013788

DISCLOSURE REQUIREMENT FOR COMPANIES NOT ENGAGED IN SHARIAH NON-PERMISSIBLE ACTIVITIES

Following information has been disclosed with the reference to disclosure requirements of fourth schedule of the Companies Act, 2017 relating to all shares Islamic Index:

	December 31 2025 (Un-audited)	June 30 2025 (Audited)
	(Rupees in thousand)	
STATEMENT OF FINANCIAL POSITION		
LIABILITIES		
Shorm term borrowing as per Islamic mode	2,805,596	1,899,448.00
Profit / financial charges payable on islamic loans	70,854	19,029
Profit / financial charges payable on Conventional loans	32,403	68,561
ASSETS		
Shariah compliant bank balances	164,952	204,261
Non-Shariah compliant bank balances	705,929	243,146
Term deposits receipts- Shariah	-	12,200

	Un-audited	
	December 31 2025	December 31 2024
	(Rupees in thousand)	
STATEMENT OF PROFIT OR LOSS		
Revenue - Shariah compliant	15,857,636	13,143,258
Break-up of late payments or liquidated damages	Nil	Nil
Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah-compliant associates	Not applicable	Not applicable
Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs	-	874
Exchange gain earned from actual currency	-	592
Exchange gains earned using conventional derivative financial instruments	Not applicable	Not applicable
Profit paid on Islamic mode of financing	132,397	100,558
Total Interest earned on any conventional loan or advance	37,097	-
Other Income		
Gain on foreign exchange - Non Shariah	-	592
Return on bank deposits - Shariah	-	874
Return on bank deposits - Non-Shariah	-	833
Return on Loans to Subsidiary- Non-Shariah	37,097	-
Penalty Charged	30,524	-
Gain on sale of fixed asset - Shariah	3,270	10,075
Sale of scrap- Shariah	7,571	13,476

Relationship with banks having Islamic windows

Bank Name	Nature of transaction
Al- Baraka Bank (Pakistan) Limited	
Dubai Islamic Bank (Pakistan) Limited	
Bank Alfalah Limited - Islamic	
Bank Islami Pakistan	
Faysal Bank (Islamic) Limited	
United Bank Limited (Ameen Islamic Banking)	
The Bank of Khyber	
Meezan Bank Limited	
MCB Islamic Bank Limited	Long term diminishing musharaka, short term borrowings and current account