

14. DISCLOSURES RELATING TO SHARIAH COMPLIANCE

	(Unaudited)	(Audited)
	March 31,	June 30,
	2026	2025
	Rupees '000	
Disclosures in relation to the unconsolidated condensed interim statement of financial position - Liability		
i) Short-term financing obtained as per Islamic mode	-	74,002
ii) Mark-up accrued on Islamic loan	-	878
Disclosures in relation to the unconsolidated condensed interim statement of financial position - Assets		
i) Shariah-compliant bank	2,003	22,715
	(Unaudited)	(Unaudited)
	March 31,	March 31,
	2026	2025
	Rupees '000	
Disclosures required in relation to the unconsolidated condensed interim statement of profit of loss and other comprehensive income		
i) Revenue earned from a Shariah compliant business segment	208,646	1,090,760
ii) Profit earned from Shariah compliant bank balances	20	40
iii) Exchange gain / (loss) incurred on actual currency	28	(77)
iv) Profit paid on Islamic mode of financing	(4,965)	(12,154)
Break-up of other income excluding profits in bank deposits and TDRs		
Shariah compliant income:		
Liabilities no longer payable written back	15,193	-
Shariah non-compliant income:		
Return on term deposit receipt	1,019	2,213

14.1 Relationship with shariah compliant financial institutions

Islamic Banks

Name	Relationship
Habib Bank Limited	Bank Balance
Al Baraka Bank Pakistan Limited	Bank Balance
Habib Metropolitan Bank	Bank Balance
Meezan Bank Limited	Bank Balance

Takkaful Operators

The Company has no relationship with takkaful operators.