



April 30, 2026

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

Subject: Resubmission of Shariah Disclosure for the Half Year ended December 31, 2025 (with “Zero” and “Not Applicable” disclosures)

Dear Sir,

With reference to PSX Regulation 5.6.9A and your recent communication regarding Shariah Disclosure requirements, we would like to submit that the Company had already complied with all applicable disclosure requirements in its half-yearly financial statements for the period ended December 31, 2025 (note 28).

However, in view of the clarification of PSX with respect to explicitly stating “Zero” or “Not Applicable” against non-relevant fields, the Company for the sake of completeness and consistency, hereby resubmitting the Shariah Disclosures.

You may please inform the TRE Certificate Holders of the exchange accordingly.

Yours Sincerely,

for **ATTOCK PETROLEUM LIMITED**

Sabih Ul Haq Qureshi
Company Secretary

Attock Petroleum Limited

Marketing & Sales Office: 2nd, 7th & 8th Floor, Attock House, Morgah Rawalpindi, Pakistan.
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28. DISCLOSURE REQUIREMENT FOR COMPANIES NOT ENGAGED IN SHARIAH NON-PERMISSIBLE BUSINESS ACTIVITIES

Description	Explanation	Note	December 31,	June 30,
			2025	2025
			Rupees ('000)	
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION				
Liabilities				
Long term financing obtained as per Islamic mode	Shariah		-	-
Short term financing obtained as per Islamic mode	Shariah		-	-
Mark-up accrued on conventional loan or advance	Non Shariah		-	-
Assets				
Long term investments in associates	Shariah	9	1,639,318	1,325,372
Short term investments - mutual funds	Shariah	15	201,234	400,000
Bank balances	Shariah	16	91,059	53,952
Term Deposit Receipts (TDRs)	Shariah		-	-
			Six month period ended	
			December 31,	December 31,
			2025	2024
			Rupees ('000)	
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS				
Sales	Shariah		240,644,659	231,817,401
Late payments or liquidated damages- charges	Non- shariah	21	27,437	100,315
Share of profit of associates accounted under equity method	Shariah		22,077	548,000
Remeasurement gain / (loss) on open ended mutual funds measured at fair value through profit or loss	Non-shariah		394,156	368,558
	Shariah		18,907	22,960
		20	413,063	391,518
Income from bank deposit	Shariah		3,674	5,875
Income from Term Deposit Receipts (TDRs)	Shariah		-	-
Finance charges on Line-Fill cost	Non- shariah	21	480,304	553,189
Income from investments measured at amortised cost	Non- shariah		2,178,607	2,881,888
Late payment charges - income	Non- shariah	21	46,319	126,563
Exchange (loss)/ gain on actual currency	Non- shariah		(603)	19
Exchange (loss)/ gain earned using conventional derivative financial instrumcments	Non- shariah		-	-
Profit paid on Islamic mode of financing	Shariah		-	-
Interest earned on any conventional loan or advances	Non- shariah		-	-
Sources and detailed breakup of other income				
Dividend income from mutual funds	Non-shariah	20	-	4,194
Commission and handling income - net	Shariah	20	456,846	273,571
Rental income	Shariah	20	362,552	313,022
Gain on derecognition of lease	Non-shariah	20	111,492	-
Others	Shariah		93,449	77,330
	Non-shariah		68,662	47,654
		20	162,111	124,984

Relationship with Shariah Compliant Financial Institutions

Names of the Company's shariah compliant financial institutions

1. Bank Alfalah Limited (Islamic)
2. Meezan Bank Limited
3. Faysal Bank Limited
4. Al Meezan Investment Management Limited
5. Faysal Funds- Faysal Asset Management Limited
6. Alfalah Investments Islamic

Arrangement

- Bank deposit
Bank deposit
Bank deposit
Investment
Investment
Investment

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