



P.I.D.C. House, Dr. Ziauddin Ahmed Road,
P. O. Box 3942, Karachi-75530, Pakistan
Tel: 92-21-35651480-89, 92-21-35657730-39
UAN: 92-21-111-568-568
Fax: 92-21-35680005 & 92-21-35682125
Website: <https://www.ppl.com.pk/>

Our reference: PPL/CS/Shares-0071

Your reference:

Date: 30th April 2026

Mr. Syed Ahmad Abbas
Head of Business Development & Listing
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi

Dear Sir,

Re: Mandatory Shariah Disclosures under Clause VII of Part I of Schedule IV of the Companies Act, 2017

Pursuant to the requirements of clause 5.6.9A of Pakistan Stock Exchange Regulations, attached please find the Shariah Disclosures under Clause VII of Part I of Schedule IV of the Companies Act, 2017, for the half year ended 31st December 2025.

You may disseminate this information to the TRE Certificate Holders of the Exchange.

Yours truly,

Ali Jaffar
Company Secretary

Enclosure: As above.

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

Related to the condensed unconsolidated interim financial statements for the half year period ended December 31, 2025

	December 31, 2025 Unaudited	June 30, 2025 Audited
	(Rupees in thousand)	
Disclosures Required in relations to the Condensed Unconsolidated Interim Statement of Financial Position - Liability Side:		
(i) Financing (long-term, short-term, or lease financing) obtained as per Islamic mode	<u>778,418</u>	<u>868,945</u>
(ii) Interest or mark-up accrued on any conventional loan or advance	<u>-</u>	<u>-</u>
Disclosures Required in relation to the Condensed Unconsolidated Interim Statement of Financial Position - Asset Side:		
(iii) Long-term and short-term Shariah compliant Investments	<u>102,261,418</u>	<u>89,668,809</u>
(iv) Shariah-compliant bank deposits, bank balances and Term Deposit Receipts (TDRs)	<u>7,011,759</u>	<u>991,836</u>
	Half year ended December 31, 2025	Half year ended December 31, 2024
	(Rupees in thousand)	
Disclosures Required in relation to the Condensed Unconsolidated Interim Statement of Profit or loss:		
(v) Revenue earned from a Shariah-compliant business segment	<u>118,002,089</u>	<u>126,897,597</u>
(vi) Break-up of:		
Late payments	<u>6,447</u>	<u>-</u>
Liquidated damages	<u>119,095</u>	<u>70,164</u>
(vii) Gain / (loss) or dividend earned on Shariah compliant investments	<u>Not Applicable</u>	<u>Not Applicable</u>
Share of (loss) /profit from Shariah-compliant associate	<u>(565,810)</u>	<u>(1,441,312)</u>
(viii) Profit earned from Shariah-compliant bank deposits, bank balances or TDRs	<u>148,433</u>	<u>69,779</u>
(ix) Exchange (loss incurred) / gain earned from actual currency	<u>(627,774)</u>	<u>(523,594)</u>
(x) Exchange gains earned using conventional derivative financial instruments	<u>Not Applicable</u>	<u>Not Applicable</u>
(xi) Profit paid on Islamic mode of financing	<u>49,643</u>	<u>91,446</u>
(xii) Total Interest earned on any conventional loan or advance	<u>3,410</u>	<u>2,992</u>
(xiii) Source and detailed breakup of other income:		
Shariah compliant - Other Income		
Income on loans and bank deposits	<u>63,921</u>	<u>4,286</u>
Income on local currency term deposits	<u>84,512</u>	<u>65,493</u>
Rental income on assets	<u>1,524</u>	<u>2,039</u>
Gain on disposal of property, plant and equipment (net)	<u>340,215</u>	<u>1,948</u>
Reversal of impairment loss on investment on PPLA	<u>-</u>	<u>3,123,780</u>
Miscellaneous income	<u>1,278,120</u>	<u>3,129</u>
Non-Shariah compliant - Other Income		
Income on loans and bank deposits	<u>223,037</u>	<u>1,166,194</u>
Income on local currency term deposits	<u>325,787</u>	<u>531,452</u>
Income on foreign currency term deposits	<u>1,174,138</u>	<u>1,511,859</u>
Income from investment in treasury bills	<u>1,624,816</u>	<u>5,748,627</u>
Dividend income / gain on re-measurement / disposal of investments designated at fair value through profit or loss (net)	<u>412,005</u>	<u>1,819,394</u>
Insurance claim	<u>13,934</u>	<u>1,193,235</u>
Miscellaneous Income		
Liquidated damages	<u>119,095</u>	<u>70,164</u>
Late payment surcharge	<u>6,447</u>	<u>-</u>
	<u>5,667,551</u>	<u>15,241,600</u>
Other Disclosure Requirements		
(xiv) Relationship with Shariah-compliant financial institutions, including banks, takaful operators and their windows, etc.		
	Arrangement	
Faysal Bank Limited		Bank Deposit / Investment
Meezan Bank Limited		Bank Deposit
Dubai Islamic Bank Limited		Bank Deposit
First Habib Modaraba		Financing

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

Related to the condensed consolidated interim financial statements for the half year period ended December 31, 2025

	December 31, 2025	June 30, 2025
	Unaudited	Audited
	(Rupees in thousand)	
Disclosures Required in relations to the Condensed Consolidated Interim Statement of Financial Position - Liability Side:		
(i) Financing (long-term, short-term, or lease financing) obtained as per Islamic mode	<u>778,418</u>	<u>868,945</u>
(ii) Interest or mark-up accrued on any conventional loan or advance	<u>-</u>	<u>-</u>
Disclosures Required in relation to the Condensed Consolidated Interim Statement of Financial Position - Asset Side:		
(iii) Long-term and short-term Shariah compliant Investments	<u>95,252,291</u>	<u>82,659,682</u>
(iv) Shariah-compliant bank deposits, bank balances and Term Deposit Receipts (TDRs)	<u>7,016,386</u>	<u>998,219</u>
	Half year ended December 31, 2025	Half year ended December 31, 2024
	(Rupees in thousand)	
Disclosures Required in relation to the Condensed Consolidated Interim Statement of Profit or loss:		
(v) Revenue earned from a Shariah-compliant business segment	<u>119,130,324</u>	<u>128,075,412</u>
(vi) Break-up of:		
Late payments	<u>6,447</u>	<u>-</u>
Liquidated damages	<u>119,095</u>	<u>70,164</u>
(vii) Gain / (loss) or dividend earned on Shariah compliant investments	<u>Not Applicable</u>	<u>Not Applicable</u>
Share of (loss)/profit from Shariah-compliant associate	<u>(565,810)</u>	<u>(1,441,312)</u>
(viii) Profit earned from Shariah-compliant bank deposits, bank balances or TDRs	<u>148,433</u>	<u>69,779</u>
(ix) Exchange (loss incurred) / gain earned from actual currency	<u>(638,070)</u>	<u>(517,921)</u>
(x) Exchange gains earned using conventional derivative financial instruments	<u>Not Applicable</u>	<u>Not Applicable</u>
(xi) Profit paid on Islamic mode of financing	<u>49,643</u>	<u>91,446</u>
(xii) Total Interest earned on any conventional loan or advance	<u>3,410</u>	<u>2,992</u>
(xiii) Source and detailed breakup of other income:		
Shariah compliant - Other Income		
Income on loans and bank deposits	<u>63,921</u>	<u>4,286</u>
Income on local currency term deposits	<u>84,512</u>	<u>65,493</u>
Rental income on assets	<u>1,524</u>	<u>2,039</u>
Gain on disposal of property, plant and equipment (net)	<u>340,215</u>	<u>1,948</u>
Final Settlement with MdOC	<u>-</u>	<u>2,887,493</u>
Miscellaneous Income	<u>1,278,120</u>	<u>3,129</u>
Non-Shariah compliant - Other Income		
Income on loans and bank deposits	<u>223,037</u>	<u>1,166,194</u>
Income on local currency term deposits	<u>325,787</u>	<u>531,452</u>
Income on foreign currency term deposits	<u>1,286,342</u>	<u>1,688,104</u>
Income from investment in treasury bills	<u>1,624,816</u>	<u>5,748,627</u>
Dividend income / gain on re-measurement / disposal of investments designated at fair value through profit or loss (net)	<u>412,005</u>	<u>1,819,394</u>
Insurance claim	<u>13,934</u>	<u>1,193,235</u>
Miscellaneous Income		
Liquidated damages	<u>119,095</u>	<u>70,164</u>
Late payment surcharge	<u>6,447</u>	<u>-</u>
	<u>5,779,755</u>	<u>15,181,558</u>

Other Disclosure Requirements

(xiv) Relationship with Shariah-compliant financial institutions, including banks, takaful operators and their windows, etc.

Faysal Bank Limited
Meezan Bank Limited
Dubai Islamic Bank Limited
First Habib Modaraba
Abu Dhabi Islamic Bank - Iraq

Arrangement

Bank Deposit / Investment
Bank Deposit
Bank Deposit
Financing
Bank Deposit