

18. DISCLOSURES RELATING TO SHARIAH COMPLIANCE

	(Unaudited) December 31, 2025	(Audited) June 30, 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 balances	6,832	22,715
	(Unaudited) December 31, 2025	(Unaudited) December 31, 2024
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	184,169	769,163
ii) Profit earned from Shariah compliant bank balances	17	21
iii) Exchange gain / (loss) incurred on actual currency	26	(77)
iv) Profit paid on Islamic mode of financing	(4,957)	(11,745)
Break-up of other income excluding profits in bank deposits and TDRs		
Shariah compliant income:		
Liabilities no longer payable written back	15,188	-
Shariah non-compliant income:		
Return on term deposit receipt	1,019	2,213

18.1 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

Takaful Operators

The Company has obtained various takaful policies from multiple takaful operators including life insurance of employees from IGI Life Insurance Limited, Medical Insurance from IGI Life Insurance Limited - Window Takaful operations, Marine import and in-transit insurance from Jubilee General Insurance Company Limited-Window Takaful operations.