



fauji foods

FFL/CS/HO/

May 29, 2026

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

SUBJECT: MANDATORY SHARIAH DISCLOSURE FOR THE YEAR ENDED DECEMBER 31, 2025

Dear Sir / Madam,

1. This is with reference to Notice No. PSX/N-435 dated April 17, 2026, regarding clarification of Shariah disclosure requirements under Clauses 5.6.9A and 5A.13(g) of the PSX Regulations, and subsequent correspondence. Please find attached the Shariah Disclosures for the year ended December 31, 2025.
2. You may inform the TRE Certificate Holders of the exchange accordingly, please.

Yours faithfully,

Brig Naveed Azam Cheema (Retd)
Company Secretary

CC: Director / HoD
Listed Companies Department, Supervision Division
Securities and Exchange Commission of Pakistan
NIC Building, 63 Jinnah Avenue, Blue Area Islamabad

Fauji Foods Limited
Shariah Compliance Disclosure (Standalone)
For the year ended December 31, 2025

Following information has been disclosed as required under Part I Clause VII of Fourth Schedule to the Companies Act , 2017 as amended via S.R.O.1278(I)/2024 dated August 15, 2024:

			2025	2024
	Explanation	Note	Rupees	Rupees
Statement of Financial Position				
Liabilities				
Financing (long-term, short-term, or lease financing) obtained as per Islamic mode			-	-
Interest or mark-up accrued on any conventional loan or advance	Accrued on conventional loans	16	-	2,738,384
Assets				
Long-term investments	Investment made under shariah permissible arrangement	20	210,000,000	210,000,000
Shariah compliant bank balances, bank deposits, TDRs			-	-
Statement of profit or loss				
Revenue earned for the year	Earned from shariah compliant business	31	28,878,618,798	23,401,680,285
Late payment for the year	Delayed payment surcharge on payment over credit term	32.1	-	5,124,896
Gain or loss or dividend earned on Shariah-compliant investments or share of profit from Shariah-compliant associates			-	-
Profit earned from Shariah compliant bank deposits, bank balances or TDRs			-	-
Exchange gain earned from actual currency			-	-
Exchange gain earned using conventional derivative financial instruments			-	-
Profit paid on Islamic mode of financing			-	-
Total Interest earned on any conventional loan or advance			-	-

Sources and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-compliant income:

Profit on Term Deposit Receipts (TDRs)	Earned from non-Shariah compliant transactions	35	310,246,028	367,171,970
Profit on saving accounts	Earned from non-Shariah compliant transactions	35	201,350,369	137,142,744
Income from loan to subsidiary company	Earned from non-Shariah compliant transactions	35	13,219,768	3,657,638
Sale of scrap	Earned from Shariah compliant transactions	35	28,455,170	35,532,915
Net income from sale of fertilizers and helicaps	Earned from Shariah compliant transactions	35	710,938	2,581,107
Gain on disposal of property, plant and equipments - net	Earned from Shariah compliant transactions	35	-	2,648,319
Others	Earned from Shariah compliant transactions	35	825,535	-

Relationship with Shariah-compliant financial institutions, including banks, takaful operator and their windows:

Currently the Company has no business relationship with Shariah-compliant financial institutions, including banks, takaful operators and their windows.

Fauji Foods Limited
Shariah Compliance Disclosure (Consolidation)
For the year ended December 31, 2025

Following information has been disclosed as required under Part I Clause VII of Fourth Schedule to the Companies Act , 2017 as amended via S.R.O.1278(I)/2024 dated August 15, 2024:

			2025	2024
	Explanation	Note	Rupees	Rupees
Consolidated Statement of Financial Position				
Liabilities				
Financing (long-term, short-term, or lease financing) obtained as per Islamic mode			-	-
Interest or mark-up accrued on any conventional loan or advance	Accrued on conventional loans	18	-	4,058,746
Assets				
Long-term, short-term Shariah investments			-	-
Shariah compliant bank balances, bank deposits, TDRs			-	-
Consolidated Statement of profit or loss				
Revenue earned for the year	Earned from shariah compliant business	31	28,886,859,208	23,404,093,663
Late payment for the year	Delayed payment surcharge on payment over credit term	32.1	-	5,124,896
Gain or loss or dividend earned on Shariah-compliant investments or share of profit from Shariah-compliant associates			-	-
Profit earned from Shariah compliant bank deposits , balances / TDRs			-	-
Exchange gain earned from actual currency			-	-
Exchange gain earned using conventional derivative financial instruments			-	-
Profit paid on Islamic mode of financing			-	-
Total Interest earned on any conventional loan or advance			-	-

Sources and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-compliant income:

Profit on Term Deposit Receipts (TDRs)	Earned from non-Shariah compliant transactions	35	310,246,028	367,171,970
Profit on saving accounts	Earned from non-Shariah compliant transactions	35	201,801,704	137,348,432
Sale of scrap	Earned from Shariah compliant transactions	35	28,582,782	36,273,586
Net income from sale of fertilizers and helicaps	Earned from Shariah compliant transactions	35	710,938	2,581,107
Gain on disposal of property, plant and equipments - net	Earned from Shariah compliant transactions	35	-	2,648,319
Rebate on sui gas-utilities	Earned from Shariah compliant transactions	35	-	32,000
Others	Earned from Shariah compliant transactions	35	825,535	-

Relationship with Shariah-compliant financial institutions, including banks, takaful operator and their windows:

Currently the Group has no business relationship with Shariah-compliant financial institutions, including banks, takaful operators and their windows.