



# Al-Noor Sugar Mills Ltd.

ANS/SHRS/ PUCAR/SD-01

May 29, 2026

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

**Subject: Shariah Disclosure for the Half Year Ended 31<sup>st</sup> March 2026.**

Dear Sir,

In compliance with the requirements of PSX Regulations Nos. 5.6.9A and 5A.13.(d)(iii), please find attached the Shariah Compliance Disclosure for Consolidated Condensed Interim financial statements of Al-Noor Sugar Mills Limited for the half year ended 31<sup>st</sup> March 2026.

You are requested to inform the TRE Certificate Holders of the Exchange accordingly.

Yours faithfully,  
For Al-Noor Sugar Mills Limited

M. Yasin Mughal  
Company Secretary

**Copy to:**

Executive Director/HOD, Offsite-II Department,  
Supervision Division, Securities & Exchange Commission of Pakistan,  
63, NIC Building, Jinnah Avenue, Blue Area,  
Islamabad.

Attn:  
Shariah Disclosure

**12. DISCLOSURE REQUIREMENT OF SHARIAH COMPLIANT COMPANIES**

	31-Mar-2026			30-Sep-2025		
	Shariah Compliant	Conventional	Total	Shariah Compliant	Conventional	Total
----- Rupees in thousand -----						
<b>Statement of Financial Position</b>						
- Liability side						
- Financing - Long term	3,263,750	430,569	3,694,319	1,589,583	848,061	2,437,644
- Financing - Short term	6,206,725	3,982,908	9,789,633	936,418	1,999,999	2,936,417
- Financing - Lease liability	-	14,048	14,048	-	1,444	1,444
- Mark up accrued	103,840	62,619	166,459	60,939	52,402	113,341
- Mark up accrued on Islamic loan						
<b>Statement of Financial Position</b>						
- Asset Side						
- Long term investments	-	1,956,578	1,956,578	-	1,929,502	1,929,502
- Short term investments	3,061	148	3,209	3,061	181	3,242
- Bank deposit, bank balances & TDRs	-	-	-	257,630	174,852	432,482

	31-Mar-2026			31-Mar-2025		
	Shariah Compliant	Conventional	Total	Shariah Compliant	Conventional	Total
----- Rupees in thousand -----						
<b>Statement of Comprehensive Income</b>						
- Revenue earned from Shariah compliant business segment	6,586,125	-	6,586,125	2,076,055	-	2,076,055
- Break-up of late payments or liquidated damages	-	-	-	-	-	-
- Gain or loss or dividend earned on investments	-	-	-	-	-	-
- Gain or loss or dividend earned on share of profit from associate	470,950	-	470,950	-	-	-
- Profit earned from bank deposits, bank balances or TDRs	26,642	-	26,642	22,105	-	22,105
- Exchange gain net earned from actual currency	220	-	220	302	-	302
- Exchange gain earned using conventional derivative financial instruments	-	-	-	-	-	-
- Profit paid on financing	27,104	10,437	37,541	-	-	-
- Total interest earned on any conventional loan or advance	-	-	-	-	-	-

<b>Other income</b>						
<b>- Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-compliant income</b>						
- Profit on disposal of fixed asset	6,314	-	6,314	1,699	-	1,699
- Insurance claim received	13,365	-	13,365	28,881	-	28,881
- Liabilities written back	-	-	-	-	-	-
- Warehouse income	-	-	-	-	-	234
- Exchange gain on Export Rebate on export subsidy	278	-	278	147,670	-	147,670

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

Bank Name	Relationship
Bank Al-Falah Limited	Borrowings & Bank Balances
Bank Al-Falah Limited-Islamic	Borrowings & Bank Balances
Bank Islami Limited	Borrowings & Bank Balances
Habib Metropolitan Bank Limited	Borrowings & Bank Balances
Al-Baraka Bank (Pakistan) Limited	Borrowings & Bank Balances
Soneri Bank Limited	Borrowings & Bank Balances
Industrial Commercial bank of China	Bank Balances
Meezan Bank Limited	Borrowings & Bank Balances
Burj Bank Limited	Borrowings & Bank Balances
Al-Meezan MRAF	Borrowings & Bank Balances
JS Bank Limited	Borrowings & Bank Balances
Bank Al-Habib Limited	Borrowings & Bank Balances
Askari Commercial Bank Limited	Borrowings & Bank Balances
Dubai Islamic Bank Limited	Borrowings & Bank Balances
Samba Bank Limited	Borrowings & Bank Balances
Sindh Bank Limited	Borrowings & Bank Balances
The Bank of Khyber	Borrowings & Bank Balances


