



## FARAN SUGAR MILLS LTD.

Date: June 3, 2026  
Ref: CR-2368/06-26

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

**Subject: Shariah Disclosure for the Half Year ended March 31, 2026**

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 Condensed Interim financial statements of Faran Sugar Mills Limited for the half year ended March 31, 2026.

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

Yours sincerely,  
For Faran Sugar Mills Limited

Muhammad Ayub  
Company Secretary



PHONE: (+92-21) 111-BAWANY (22 92 69)



FAX: +92-21-34322864



WEB: WWW.FARAN.COM.PK

43-1-E (B), P.E.C.H.S, Block-6, Off Razi Road, Shahrah-e-Faisal, Karachi-75400.



**Shariah Disclosures under clause VII of Part I of Schedule IV of the Companies Act, 2017**

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

	<b>March 31, 2026</b>	September 30, 2025
	————— Rupees —————	
<b>Condensed interim statement of financial position- Liability side:</b>		
- Financing (long-term, short-term, or lease financing) obtained as per Islamic mode	<b>7,278,831,644</b>	2,677,149,187
- Interest or mark-up accrued on any conventional loan or advance	-	-
<b>Condensed interim statement of financial position- Asset side:</b>		
- Long-term and short-term Shariah compliant Investments	<b>14,513,637</b>	14,767,273
- Shariah-compliant bank deposits, bank balances, and TDRs	<b>145,990,614</b>	78,794,655
	<b>(Un-audited) March 31, 2026</b>	(Un-audited) March 31, 2025
	————— Rupees —————	

	<b>(Un-audited) March 31, 2026</b>	(Un-audited) March 31, 2025
	————— Rupees —————	
<b>Condensed interim statement of comprehensive income</b>		
- Revenue earned from Shariah compliant business segment	<b>4,982,260,810</b>	5,409,091,226
- Break-up of late payments or liquidated damages	-	-
- Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah-compliant associates	-	1,797,831
- Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs	<b>5,687,789</b>	4,141,350
- Exchange gain earned from actual currency	-	1,456,441
- Exchange gains earned using conventional derivative financial instruments	-	-
- Profit paid on Islamic mode of financing	<b>146,113,681</b>	852,491,164
- Total Interest earned on any conventional loan or advance	-	-

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

**Earned from Shariah compliant transactions**

Gain on sale of property, plant and equipment	<b>2,271,824</b>	283,980
Sale of scrap	<b>6,156,715</b>	5,295,240
Sale of press mud	<b>10,371,252</b>	6,293,608
Miscellaneous income	<b>666,563</b>	285,600

<b>Name</b>	<b>Relationship</b>
Bank Alfalah Limited – Islamic Banking	Bank Balance and short term financing
Askari Bank Limited – Islamic Banking	Bank Balance and short term financing
MCB Islamic Bank Limited	Bank Balance and short term financing
United Bank Limited (UBL) – UBL Ameen (Islamic Banking)	Bank Balance and short term financing
Soneri Bank Limited – Islamic Banking	Bank Balance and short term financing
Meezan Bank Limited	Bank Balance and short term financing
Bank AL Habib Limited – Islamic Banking	Bank Balance and short term financing
Dubai Islamic Bank Pakistan Limited	Bank Balance and short term financing
Faysal Bank Limited – Islamic Banking (Faysal Islamic)	Bank Balance, short term financing and long term financing
BankIslami Pakistan Limited	Bank Balance, short term financing and long term financing
Habib Metropolitan Bank Limited – Islamic Banking	Bank Balance and short term financing
B.F. Modaraba	Long term investments
Reliance Insurance Company Limited	Insurance of Company's assets

