



Sindh Abadgar's Sugar Mills Limited

REF: SASM/PSE/FI/2101/2026

June 03, 2026

The General Manager
Trading & Members Affairs Department
Pakistan Stock Exchange Limited,
Stock Exchange Building
Stock Exchange Road
Karachi.
Fax # 111-573-329


Subject : Shariah Disclosure for the Half Year Ended 31st 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 Sindh Abadgar's Sugar Mills Limited for the half year ended 31st March 2026.

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

Yours faithfully,
for **Sindh Abadgar's Sugar Mills Limited**


ALI HASSAN - ACA
(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.

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25.2 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 (1)/ 2024 dated 15 August 2024.

	(Un-audited) March 31, 2026	(Audited) September 30, 2025
	————— Rupees —————	
Condensed interim statement of financial position- Liability side:		
- Financing (long-term, short-term, or lease financing) obtained as per Islamic mode	1,149,404,859	-
- Interest or mark-up accrued on any conventional loan or advance	59,263,327	14,688,734
Condensed interim statement of financial position- Asset side:		
- Long-term and short-term Shariah compliant Investments	119,106,742	-
- Shariah-compliant bank deposits, bank balances, and TDRs	41,072,901	93,707,997
	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
	————— Rupees —————	
Condensed interim statement of comprehensive income		
- Revenue earned from Shariah compliant business segment	1,289,171,941	1,798,986,313
- 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	787,500	-
- Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs	32,125	-
- Exchange gain earned from actual currency	-	-
- Exchange gains earned using conventional derivative financial instrument	-	-
- Profit paid on Islamic mode of financing	32,083,911	37,533,462
- Total Interest earned on any conventional loan or advance	-	-
	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
	————— Rupees —————	
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		
Sale of bagasse (by product)	56,611,739	69,512,089
Gain on disposal of operating fixed assets	4,144,278	-
Gain on sale of rights	90,333	-
Earned from Non- Shariah compliant transactions		
Profit on deposit accounts	12,971,676	9,729,518
Dividend income	4,290,131	-
Insurance claim	1,031,224	-
Relationship with Shariah Compliant Institutions		
Name	Relationship	
Bank Islami Pakistan Limited	Bank Balance	
Faysal Bank Limited	Bank Balance and short term financing	
Meezan Bank Limited	Bank Balance and short term financing	
Dubai Islamic bank Pakistan Limited	Bank Balance and short term financing	
EFU Takaful window	Insurance of Company's assets	

