

NOON SUGAR MILLS LIMITED
PERIOD ENDED: 31 MARCH 2026

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

	Un-audited March 31, 2026		Audited September 30, 2025	
	Conventional	Shariah Compliant	Conventional	Shariah Compliant
	----- Rupees in '000 -----			
Statement of Financial Position - Assets				
Bank balances	397,022	74,154	57,958	1,090
Statement of Financial Position - Liability				
Long Term Finances	474,250	855,556	1,421,472	-
Short term borrowings	2,724,498	5,495,677	1,158,640	1,649,590
Accrued mark-up	27,239	96,295	27,760	43,105
	Un-audited March 31, 2026		Un-audited March 31, 2025	
	Conventional	Shariah Compliant	Conventional	Shariah Compliant
	----- Rupees in '000 -----			
Statement of Profit and Loss and other Comprehensive Income				
Revenue earned from business segments	2,243,103	6,093,897	664,513	5,214,740
Mark-up /profit on long term financing	31,753	60,285	70,138	-
Mark-up /profit on short term financing	56,331	169,526	78,600	155,908
Other income				
i) Profit on bank deposits	16,478	-	5,812	-
ii) Bagasse, fusel oil and press mud sales - net	-	390,465	414	62,851
iii) Gain on sale of other operating fixed assets	-	5,167	-	2,060
iv) Gain on sale of plot	-	-	-	313,654
v) Provision against slow moving stores, spares and loose tools written-back	-	3,196	-	1,283
vi) Insurance claim received	1,353	508	-	-
vii) Realised gain due to foreign currency exchange rate fluctuations	-	-	6,859	-
viii) Rental income	-	192	-	167
ix) Others	-	-	-	6,867

The Company have banking relation with the following shariah-compliant financial institutions including banks, takaful operators and their windows, etc:

Name	Relationship
i) Meezan Bank Limited	Short Term Financing
ii) The Bank of Punjab	Short Term Financing
iii) Bank Alfalah Limited	Short Term Financing
iv) Habib Bank Limited	Short Term Financing
v) Dubai Islamic Bank Limited	Short Term Financing
vi) Al Baraka Bank (Pakistan) Limited	Short Term Financing
vii) Bank Islami Pakistan Limited	Short Term Financing
viii) MCB Islamic Bank Limited	Short Term Financing
ix) Bank Islami Pakistan Limited	Short Term Financing
x) The Bank of Khyber	Short Term Financing
xi) National Bank of Pakistan	Short Term Financing
xii) United Bank Limited	Long Term and Short Term Financing