

17 SHARIAH DISCLOSURE UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE COMPANIES ACT, 2017:

Following information has been disclosed as required under Part 1 Clause VII of the Fourth Schedule to the Companies Act, 2017 as amended via S.R.O. 1278 (I) / 2024 dated August 15, 2024.

17.1 Disclosure Required in relations to the Statement of Financial Position-Liability Side:

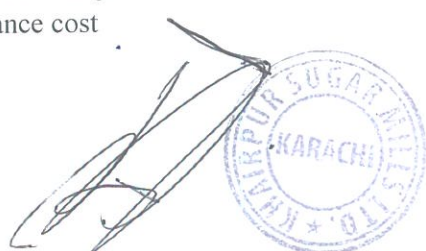
	Note	Un-Audited		Audited	
		-----Mar 2026-----		-----Sep 2025-----	
		Conventional	Shariah Compliant	Conventional	Shariah Compliant
		----- Rupees in '000 -----			
Long term financing	9	179,962	-	224,065	-
Lease liabilities	8	395,412	-	300,543	-
Short term borrowing	10	1,599,895	3,638,256	1,478,573	1,466,259
Accrued markup		216,853	31,630	197,181	605

17.2 Disclosure in relations to the Statement of Financial Position-Asset Side:

Bank balances	24,810	72,897	19,327	199,372
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17.3 Disclosure in relations to the Statement of Profit or Loss & Other Comprehensive Income:

	Un-Audited		Un-Audited	
	-----Mar 2026-----		-----Mar 2025-----	
	Conventional	Shariah Compliant	Conventional	Shariah Compliant
	----- Rupees in '000 -----			
Revenue from Shariah Compliant Business Segment	-	4,070,320	-	11,137,024
Finance cost	115,902	120,910	198,616	270,157



17.4 Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income in to Shariah-compliant and non compliant income;

<i>Un-Audited</i>		<i>Un-Audited</i>	
<i>-----Mar 2026-----</i>		<i>-----Mar 2025-----</i>	
<i>Conventional</i>	<i>Shariah Compliant</i>	<i>Conventional</i>	<i>Shariah Compliant</i>
<i>----- Rupees in '000 -----</i>			
Scrap sales	-	-	7,981
Gain on disposal of property, plant and equipment	-	6,807	-
Return on term deposit receipt	-	694	-
Profit on bank deposit	-	600	1,193
Interest on loan to growers	2,500	-	-

17.5 Disclosure in relation with Shariah compliant institutions

<i>Name</i>	<i>Relationship</i>
Dubai Islamic Bank Pakistan Limited	Bank balances and short-term borrowings
MCB Islamic Bank Limited	Bank balances and short-term borrowings
United Bank Limited (UBL) -UBL Ameen	Bank balances and short-term borrowings
Sindh Modarba	Short term borrowings
Meezan Bank Limited	Bank balances
Bank Alfalah Limited- Islamic Banking	Bank balances
EFU General Insurance	Takaful insurance
Adamjee Insurance Company	Takaful insurance
UBL Insurer Limited	Takaful insurance
EFU Life Insurance	Staff medical insurance

