Disclosure requirement for companies not engaged in Shariah non-permissible business activities

Description	Explanation	Note	Un-audited Jun-26	Audited Dec-25
			(Rupees in "000)	
Statement of Financial Position - Asset Side				
Shariah Compliant Bank Deposits, Bank Blanaces and TDRs	Investment made under shariah permissible arrangement-TDR		**20,000**	20,000

			Un-audited	
			Jun-26	Jun-25
			(Rupees in "000)	
Statement of Comprehensive Income				-
				-
Revenue earned for the year ended June 30, 2026	Earned from Shariah compliant transactions	15	4,313,518	3,315,666
Late payments/Liquiditated damages for the year ended June 30, 20256	Delay payment surcharge on payments over credit term		-	-
Profit earned from Shariah-compliant Bank Deposits, Bank Balances or TDRs	Profit earned under shariah permissible arrangement-TDR		852	631
Profit paid on Islmaic mode of Financing	Profit paid under Shariah compliant transactions		-	-
Total Interest Earned on any Conventional loan or advance	Earned from non-Shariah compliant trasnactions - Bank Saving accounts		4,558	7,823
Source and detailed break up of other income				
Income from financial assets - Non-Shariah compliant				
Profit on bank accounts	Earned from non-Shariah compliant trasnactions - Bank Saving accounts		4,558	7,823
Income from financial assets - Shariah compliant				
Profit on TDRs	Profit earned under shariah permissible arrangement-TDR		852	631
Exchange gain - net	Earned from Shariah compliant transactions		14,372	-
Income from non-financial assets - Shariah compliant				
Commission	Earned from Shariah compliant transactions		-	2,622
Sale of scrap	Earned from Shariah compliant transactions		16,308	9,426
Profit on sale of property, plant and equipment	Earned from Shariah compliant transactions		-	5,928
Sundry income	Earned from Shariah compliant transactions		6,776	175
Liabilities no longer payable written back	Earned from Shariah compliant transactions		-	49,445

Relationship with Shariah Compliant Institutions:

The Company has an Islamic relationship with the following institutions:

i) Meezan Bank Limited Current Account
ii) BankIslami Pakistan Limited Current Account
iii) The Bank of Punjab. Current Account

Furthermore, The company does not engage any Takaful operator for coverage; all relevant policies are secured through conventional insurance.