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Waves Corporation Limited

Shariah related Disclosures (Standalone)

For the six month period ended 30 June 2026

(Un-audited)	(Audited)
30 June	31 December
2026	2025
(Rupees in "000")	

Shariah disclosures under clause Vii of part I of schedule IV of the Companies Act, 2017

Shariah compliant bank deposits / bank balances	1,155,821	39,548
Shariah compliant short term financing	-	-
Shariah compliant long term financing	-	-
Profit earned from shariah compliant bank deposits	12,966	1,475

The Company has relationships with banks, having Islamic window of operations, in respect of bank balances and availed borrowing facilities along with profit accrued thereon.

Waves Corporation Limited

Shariah related Disclosures (Consolidated)

For the six month period ended 30 June 2026

(Un-audited)	(Audited)
30 June	31 December
2026	2025
(Rupees in "000")	

Shariah disclosures under clause Vii of part I of schedule IV of the Companies Act, 2017

Shariah compliant bank deposits / bank balances	1,162,952	55,760
Shariah compliant short term financing	-	196,940
Shariah compliant long term financing	502,774	339,322
Profit earned from shariah compliant bank deposits	12,966	1,475

The Company has relationships with banks, having Islamic window of operations, in respect of bank balances and availed borrowing facilities along with profit accrued thereon.