

SECURE LOGISTICS- TRAX GROUP LIMITED (FORMERLY SECURE LOGISTICS GROUP LIMITED)
NOTES TO THE CONSOLIDATED CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS PERIOD ENDED JUNE 30, 2026

31 SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE COMPANIES ACT, 2017

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

	Note	(Un-audited) June 30, 2026 (Rupees)	(Audited) December 31, 2025 (Rupees)
(i) Financing (long-term, short-term, or lease financing) obtained as per Islamic mode - Faysal Bank Running Musharakah	19.1	70,000,000	-
(ii) Interest or mark-up accrued on any conventional loan or advance	16	7,531,965	6,227,568

Disclosures Required in the Statement of Financial Position - Asset Side:

		(Un-audited) June 30, 2026 (Rupees)	(Audited) December 31, 2025 (Rupees)
(iii) Long-term and short-term Shariah compliant Investments - Group mutual fund investments - Shariah compliant		91,894	90,475
(iv) Shariah-compliant bank deposits, bank balances, and TDRs	11	32,619,245	220,551,147

Disclosures Required in relation to the Statement of Comprehensive Income:

		(Un-audited) Six months ended June 30, 2026 (Rupees)	(Un-audited) Six months ended June 30, 2025 (Rupees)
(v) Revenue earned from a Shariah-compliant business segment	21	1,540,849,795	1,456,858,469
(vi) Break-up of late payments or liquidated damages		-	-
(vii) Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah-compliant associates		-	-
(viii) Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs		918,751	1,143,211
(ix) Exchange gain earned from actual currency		-	-
(x) Exchange gains earned using conventional derivative financial instruments		-	-
(xi) Profit paid on Islamic mode of financing - Finance cost on Islamic financing - Musharika	22	488,000	-
(xii) Total Interest earned on any conventional loan or advance		-	-
(xiii) Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-compliant income	23	See breakup below	See breakup below
<i>Interest income on security deposits - Shariah Non-Compliant</i>		5,090,079	-
<i>Remaining group other income - Shariah Compliant</i>		171,624,839	220,483,913
<i>Gain on reversal of impairment on expected credit losses - shariah compliant</i>		6,594,075	-
		183,308,993	220,483,913

Other Disclosure Requirements

- (xii) Relationship with Shariah-compliant financial institutions, including banks, takaful operators and their windows, etc.

Financial Institution	Arrangement
Faysal Bank Limited	Running Musharakah facility and bank balances
Meezan Bank Limited	Investment in Mutual Funds and bank balances
Dubai Islamic Bank Limited	Bank balances
Bank Al Falah Limited	Bank balances
Muslim Commercial Bank	Bank balances

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NOTES TO THE UNCONSOLIDATED CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2026

34 SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE COMPANIES ACT, 2017

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

	Note	(Un-audited) June 30, 2026 (Rupees)	(Audited) December 31, 2025 (Rupees)
(i) Financing (long-term, short-term, or lease financing) obtained as per Islamic mode	21 and 21.1	70,000,000	-
(ii) Interest or mark-up accrued on any conventional loan or advance	19	6,597,782	5,291,075

Disclosures Required in the Statement of Financial Position - Asset Side:

		(Un-audited) June 30, 2026 (Rupees)	(Audited) December 31, 2025 (Rupees)
(iii) Long-term and short-term Shariah compliant Investments	7	3,617,567,673	3,167,043,916
(iv) Shariah-compliant bank deposits, bank balances, and TDRs - Faysal Bank Limited	14	341,430	1,742,563

Disclosures Required in relation to the Statement of Comprehensive Income:

		(Un-audited) Six months ended June 30, 2026 (Rupees)	(Un-audited) Six months ended June 30, 2025 (Rupees)
(v) Revenue earned from a Shariah-compliant business segment	23	582,389,968	679,421,040
(vi) Break-up of late payments or liquidated damages		-	-
(vii) Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah-compliant associates - Share of profit from Shariah-compliant associates		450,523,757	339,154,774
(viii) Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs		-	-
(ix) Exchange gain earned from actual currency		-	-
(x) Exchange gains earned using conventional derivative financial instruments		-	-
(xi) Profit paid on Islamic mode of financing - Markup on short-term borrowings - Islamic	26	488,000	-
(xii) Total Interest earned on any conventional loan or advance		-	-
(xiii) Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-compliant income	27	See breakup below	See breakup below
<i>Interest income on security deposits - Shariah Non-Compliant</i>		3,423,956	-
<i>Insurance claim - Shariah Non-Compliant</i>		-	502,780
<i>Other income - Reversal of expected credit losses - Shariah Compliant</i>		6,265,221	-
		9,689,177	502,780

Other Disclosure Requirements

- (xii) Relationship with Shariah-compliant financial institutions, including banks, takaful operators and their windows, etc.

Financial Institution

Arrangement

Faysal Bank Limited

Running Musharakah facility and bank balances