



GTYR/CORP./PSX-SCD/002/26
October 7, 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road,
Karachi.

Dear Sir,

Mandatory Shariah Disclosures for the Year Ended June 30, 2026

Pursuant to the requirement of clause 5.6.9A and 5A.13(e) of PSX Regulations, please find attached the Shariah Disclosures, for the year ended June 30, 2026.

You may please inform the TRE Certificate holders of the Exchange accordingly.

Yours truly,

Athar A. Khan
Company Secretary



CC : Director/HOD

Surveillance, Supervision & Enforcement Department
Securities and Exchange Commission of Pakistan
NIC Building, 63 Jinnah Avenue Blue Area,
Islamabad, Pakistan

GHANDHARA TYRE AND RUBBER COMPANY LIMITED

H-23/2 Landhi Industrial Trading Estate, Landhi, Karachi, Pakistan. Phone +92 21 3508 0172 (10 Lines),
UAN: +92 21 111 487 487 Fax: +92 21 3508 0171, Email: headoffice@gentipak.com, Website: www.gtr.com.pk

GHANDHARA TYRE AND RUBBER COMPANY LIMITED
SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE
FOR THE YEAR ENDED JUNE 30, 2026

As at June 30, 2026 As at June 30, 2025
----- Rupees in 000 -----

Statement of the Financial Position - Liability Side

(i) Financing (long-term, short-term, or lease financing) obtained as per Islamic mode		
- Long term finances	141,719	230,458
- Short term finances	2,177,077	2,349,974
- Running finances under mark-up arrangements	-	-
- Liabilities under diminishing musharaka	288,951	147,494
(ii) Interest or mark-up accrued on any conventional loan or advance		
- Accrued mark-up	162,437	202,716

For the year ended at June 30, 2026 For the year ended at June 30, 2026
----- Rupees in 000 -----

Statement of the Financial Position - Asset Side

(iii) Long-term and short-term compliant investments		
- Investment in an associated company	80,441	49,816
(iv) Shariah-compliant bank deposits, bank balances, and TDRs		
- Bank balances	6,321	19,375

Statement of Comprehensive Income

(v) Revenue earned from a shariah-compliant business segment	16,852,306	17,799,710
(vi) Break-up of late payments or liquidated damages	-	-
(vii) Gain or loss or dividend earned on Shariah complaint investments or share of profit from Shariah-complaint associates		



- Share of profit from associated company	32,715	16,135
- Share of other comprehensive loss from associated company	(76)	(91)
- Dividend received from associated company	2,014	-
(viii) Profit earned from Shariah-complaint bank deposits, bank balances, or TDRs	-	-
(ix) Exchange gain earned from actual currency	1,616	-
(x) Exchange gains earned using conventional derivative financial instruments	-	-
(xi) Profit paid on Islamic mode of financing		
- Long term finances	5,373	8,072
- Short term finances	287,795	349,577
- Running finances under mark-up arrangements	-	-
- Liabilities under diminishing musharaka	20,198	9,522
(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-complaint income:		
Shariah compliant income:		
- Scrap Sales	92,559	105,819
- Gain on disposal of operating fixed assets	28,257	34,621
Non - shariah compliant income:		
- Profit on bank deposits	753	1,165

Relationship with Shariah-complaint financial institutions, including banks, takaful operators and their windows, etc.

The Company maintains relationships with various Shariah-compliant financial institutions, including Al Baraka Bank (Pakistan) Limited, Dubai Islamic Bank Pakistan Limited, Faysal Bank Limited, MCB Islamic Bank Limited, and First Habib Modaraba. The Company has also availed various Islamic modes of financing, including Murabaha, Istisna, Running Musharakah, and Diminishing Musharakah, from these institutions in accordance with Shariah-compliant principles. Further, the Company maintains a relationship with IGI Window Takaful Operations for takaful arrangements. The Company does not hold any investment in Shariah-compliant instruments, such as Sukuk or Islamic mutual funds, as at the reporting date.



Amjad Waqar
Chief Financial Officer

