DISCLOSURE REQUIREMENT FOR COMPANIES NOT ENGAGED IN SHARIAH NON-PERMISSIBLE BUSINESS ACTIVITIES

	2026 Rupees	2025 Rupees
Statement of Financial Position		
Long term financing - Islamic mode	**Zero**	Zero
Short term borrowings - Islamic mode	**Zero**	Zero
Lease financing - Islamic mode	**Not Applicable**	Not Applicable
Long term financing under conventional mode	**Zero**	1,308,500
Short term borrowings under covnentional mode	**193,245,000**	179,882,000
Mark-up accrued on conventional bank borrowings	**2,045,735**	1,082,044
Mark-up accrued on advances from associate	**4,084,445**	3,223,487
Long term Shariah compliant investments	**12,515,159**	16,466,605
Short term Shariah compliant investments	**Zero**	Zero
Shariah compliant bank balances and bank deposits	**Zero**	Zero
Statement of Profit or Loss and Other Comprehensive Income		
Revenue earned from a Shariah compliant business segment	**848,199,869**	553,561,763
Exchange gain/(loss) from actual currency	**(2,932,642)**	2,568,528
Unrealised exchange gain/(loss)	**(1,454,347)**	2,161,344
Dividend income on Shariah complaint investments	**Zero**	Zero
Unrealised gain / (loss) on remeasurement of Shariah compliant investment at FVOCI (OCI)	**(3,951,446)**	8,202,993
Share of profit from Shariah compliant associates	**Not Applicable**	Not Applicable
Late payment surcharge / liquidated damages	**Not Applicable**	Not Applicable
Gain on conventional derivative financial instruments	**Not Applicable**	Not Applicable
Profit paid on Islamic mode of financing	**Not Applicable**	Not Applicable
Interest income from related parties - conventional	**12,105**	595,377
Profit on short term investment (TDRs) - conventional	**1,324,603**	Zero
Interest income on long term deposits - conventional	**Zero**	245,927
Interest income on conventional bank deposits	**920**	1,038
Relationship with Shariah-compliant institutions	**Not Applicable**	Not Applicable
Source and detailed break-up of other income into Shariah compliant and non-compliant income		
Shariah Compliant income		
Impairment gain on compliant financial instruments	**Zero**	549,592
Exchange gain realised	**Zero**	2,568,528
Exchange gain unrealised	**Zero**	2,161,344
Shariah Non-Compliant income		
Mark-up earned on loans to related parties	**12,105**	595,377
Profit on conventional term deposit receipts	**1,324,603**	Zero
Interest on long term (sui gas) deposits	**Zero**	245,927
Interest income on bank deposits	**920**	1,038

HALEY ENTERPRISES LIMITED LAHORE

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