# Baluchistan Wheels Limited

November 26, 2026

**The General Manager**
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi

**Subject: MANDATORY SHARIAH DISCLOSURE FOR THE YEAR ENDED JUNE 30, 2026**

Dear Sir,

In compliance with the disclosure requirements prescribed under Clauses 5.6.9(a) and 5A.13(e) of the PSX Regulation, please find attached the Shariah Disclosure of Baluchistan Wheels Limited for the year ended June 30,2026 for your information and record.

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

Your Sincerely,

**Muhammad Asad Saeed**
Company Secretary

Head Office : First Floor, State Life Building No. 3, Dr. Ziauddin Ahmed Road,
P. O. Box No. 15511, Karachi - 75530 (Pakistan)
Phone (Off) : (021) 35683474, 35687502, 35689259 Fax : 92-21-5684003
Factory : Main RCD Highway, Hub Chowki, District Lasbella, Baluchistan.
Phones : (Factory) : (0853)-363426, (0853)-363428 Fax : (0853)-364025
E-mail: bwheels@cyber.net.pk
Internet : http//www.bwheels.com

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## 47 DISCLOSURE REQUIREMENT FOR SHARIAH COMPLIANT COMPANIES UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE COMPANIES ACT,2017

As per the requirements of the fourth schedule to the Companies Act, 2017, Shariah compliant companies and companies listed on the Islamic Index shall disclose the following:

| | 2026 | 2025 |
|---|---|---|
| | (Rupees in thousands) | |
| **Statement of Financial Position** | | |
| **Liabilities** | | |
| Financing obtained as per Islamic mode | Nil | Nil |
| Lease liability | 11,491 | 5,298 |
| Markup accrued on conventional loan or advance | Nil | Nil |
| **Assets** | | |
| Long term shariah compliant investments | Nil | Nil |
| Short term shariah compliant investments | Nil | 33,786 |
| Shariah complaint bank deposits/balances | 9,383 | 9,349 |
| **Statement of Profit or Loss** | | |
| Revenue earned from shariah compliant business | 2,916,382 | 2,305,239 |
| Late payment / liquidated damages | Nil | Nil |
| Dividend earned from shariah complaint investment | 907 | 2,715 |
| Realized gain on sale of shariah compliant investments | Nil | 15,371 |
| Realized / unrealized loss on equity securities at fair value through profit or loss | (1,073) | (7,806) |
| Profit earned from shariah compliant bank deposits/banlbalances | Nil | Nil |
| Exchange gain/(loss)-net earned from actual currency | (2,428) | (1,702) |
| Exchange gain earned using derivative financial instruments | Nil | Nil |
| Mark up expense on Islamic mode of financing | Nil | Nil |
| Interest income on bank deposits with Conventional Bank | 9,644 | 5,839 |
| Amortization of discounting of Treasury bills - Non Shariah | 62,875 | 98,781 |
| **Other Income - Shariah Compliant** | | |
| Gain on disposal of fixed assets | 28,240 | 5,425 |
| Liabilities no longer payable | 14,144 | 4,473 |
| Reversal for slow moving stores and spares | 1,968 | 269 |
| Reversal for slow moving stock in trade | Nil | 2,903 |
| Others | 424 | 23,739 |
| **Other income - Non-Shariah Compliant** | Nil | Nil |
| **Other Disclosure Requirements** | | |
| Loans/advances obtained as per Islamic mode | Nil | Nil |

**Relationship with Shariah–Compliant Financial Institutions:**

The company has banking relationship with a shariah compliant bank Faysal Bank Limited.

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