National Refinery Limited

PABX : 35064977-79
35064981-86
UAN : 111-675-675
website : www.nrlpak.com

7-B, Korangi Industrial Zone, Korangi. P.O. Box: 8228, Karachi-74900 - Pakistan

Ref: 12/1126

November 27, 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exhange Road,
KARACHI.

Subject: **REVISED SHARIAH DISCLOSURES FOR THE YEAR ENDED JUNE 30, 2026**

Dear Sir,

With reference to the PSX letter Ref. No. PSX/Gen 1384 dated November 24, 2026, we are submitting herewith the revised Shariah Disclosures for the year ended June 30, 2026, as placed at Annexure-A.

Regards,

BADRUDDIN KHAN
Company Secretary

Encl. a.a.

C.C. 1. Head of Listed and Unlisted Companies- SD, SECP
2. The Chief Regulatory Officer- PSX

ANNEXURE-A

		Note	2026	2025
			(Rupees in thousand)	
47.	**SHARIAH COMPLIANCE STATUS DISCLOSURE**			
	Statement of financial position - Liability side			
1.	Financing (long-term, short-term or lease financing) obtained as per Islamic mode	27	**13,750,000**	20,749,963
2.	Interest or mark-up accrued on any conventional loan or advance		**780,412**	964,040
	Statement of financial position - Asset side			
3.	Long term and short term investments that are Shariah compliant		**-**	-
4.	Long term and short term loans, deposits and advances		**-**	-
5.	Shariah compliant bank deposits / bank balances / TDRs	17	**1,232**	15,279
	Statement of profit or loss			
1.	Revenue earned from Shariah-compliant business segment	29 & 30	**440,844,806**	307,662,853
2	Break-up of late payments or liquidated damages		**Not applicable**	Not applicable
	Statement of profit or loss			
3.	Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah compliant associate		**Not applicable**	Not applicable
4.	Profit earned from Shariah compliant bank deposits / balances / TDRs	34	**6,817**	4,748
5.	Exchange loss on actual currency	36	**2,576,036**	1,990,545
6.	Exchange gains earned using conventional derivative financial instruments		**Not applicable**	Not applicable
7.	Profit paid on Islamic mode of financing	27	**2,361,114**	2,510,698
8.	Total Interest earned on any conventional loan or advance	34	**39**	79

National Refinery Limited
7-B Korangi Industrial Zone Karachi

		Note	2026	2025
9.	**Sources and detailed breakup of other income**	34	(Rupees in thousand)	
	Shariah compliant Income			
	- Profit on saving accounts		**Not applicable**	Not applicable
	- Profit on term deposit receipts		**Not applicable**	Not applicable
	- Profit on long-term debt instrument		**Not applicable**	Not applicable
	- Profit on short-term debt instrument		**Not applicable**	Not applicable
	- Handling and storage income		**14,466**	36,138
	- Hospitality income		**98,931**	90,709
	- Sale of scrap and empties		**69,223**	58,911
	- Pipeline charges recovered		**7,998**	6,507
	- Gain on disposal of property, plant and equipment		**7,790**	2,122
	- Rental income		**14,975**	13,411
	- Foreign exchange gain - net		**Not applicable**	Not applicable
	- Balances written back - net		**Not applicable**	Not applicable
	- Gain / loss on sale of store items		**Not applicable**	Not applicable
	- Others		**1,758**	1,378
	Non-Shariah compliant Income			
	- Profit on saving accounts		**91,578**	188,491
	- Finance income on long-term loan to subsidiary company		**Not applicable**	Not applicable
	- Finance income on short-term loan to subsidiary company		**Not applicable**	Not applicable
	- Return on Pakistan Investment Bonds		**39,284**	116,133
	- Return on Treasury Bills		**20,672**	43,028
	- Other		**-**	497

46.1.1 Relationship with Shariah-compliant financial institutions

Islamic banks

The Company has obtained facilities of Istisna and Tijarah amounting to Rs. 17 billion and Rs. 8.90 billion.

Takaful operators

The Company has no relationship with takaful operators.

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Zone Karachi