

SHARIAH COMPLIANCE DISCLOSURE UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE COMPANIES ACT, 2017

Following information has been disclosed with the reference to disclosure requirements of fourth schedule of the Companies Act, 2017 relating to all shares Islamic index.

Description	2026	2025
Rupees in thousand		
Statement of financial position Disclosures required in relation to the Statement of Financial Position		
Liability Side		
Financing (long-term, short-term, or lease financing) obtained as per Islamic mode	Not applicable	Not applicable
Interest Interest or mark-up accrued on any conventional loan or advance	28,247	31,985
Asset Side		
Long-term Shariah compliant Investments	14,686	8,110
Shariah-compliant bank deposits and bank balance	13,949	7,468
Statement of financial position Disclosures required in relation to the Statement of Comprehensive Income		
Revenue earned from a Shariah-compliant	9,634,075	9,182,592
Break-up of late payments or liquidated damages	Not applicable	Not applicable
Profit earned from Shariah-compliant bank deposits or bank balances.	Not applicable	Not applicable
Exchange gain earned from actual currency	4,304	-
Exchange gains earned using conventional derivative financial instruments	Not applicable	Not applicable
Profit paid on Islamic mode of financing	11,603	-
Total Interest earned on any conventional loan or advance	Not applicable	Not applicable
Breakup of other income into Shariah-compliant and non-compliant		
Shariah compliant income		
Gain on disposal of property, plant and equipment	21,299	3,542
Sale of scrap	60,758	50,111
Profit on bank deposits Dividend income	58	79
Export rebate	153	153
Gain on termination of lease liability	638	2,405
Realised foreign exchange gain-net	-	595
	4,304	-
Relationship with shariah compliant financial institutions		
Name	Relationship	
The Bank of Punjab	Istisna	
United Bank Limited	Bank balance	
National Bank of Pakistan	Bank balance	