



GTYR/CORP./PSX-SCD/001/26
May 13, 2026

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

Dear Sir,

**Shariah Disclosures under Clause VII of Part 1 of Schedule IV
of the Companies Act, 2017**

Pursuant to the requirement of clause 5.6.9A of PSX Regulations, please find attached the Shariah Disclosures under Clause VII of Part 1 of Schedule IV of the Companies Act, 2017, for the half year ended December 31, 2025.

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),
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**SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE
FOR THE HALF YEAR ENDED DECEMBER 31, 2025**

	Un-audited as at Dec 31, 2025	Audited as at Jun 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	186,088	230,458
Short term borrowings	2,516,902	2,349,974
Liabilities under diminishing musharaka	186,351	147,494
(ii) Interest or mark-up accrued on any conventional loan or		
Accrued mark-up	165,665	202,716
Statement of the Financial Position - Asset Side		
(iii) Long-term and short-term Shariah compliant		
Investment in an associated company	62,989	49,816
(iv) Shariah-compliant bank deposits, bank balances, and		
Bank balances	27,094	19,375
	For the half year ended at Dec 31, 2025	For the half year ended at Dec 31, 2024
	----- Rupees in 000 -----	
Statement of Comprehensive Income		
(v) Revenue earned from a shariah-compliant business	8,206,431	9,003,635
(vi) Break-up of late payments or liquidated damages	-	-
(vii) Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah-complaint associates		
Share of profit from associated company	15,263	5,284
Share of other comprehensive (loss) from associated company	(76)	(91)
(viii) Profit earned from Shariah-complaint bank deposits, bank balances, or TDRs	-	-
(ix) Exchange gain earned from actual currency		
Exchange gain / (loss) on actual currency transactions	14,644	(423)
(x) Exchange gains earned using conventional derivative financial instruments	-	-
(xi) Profit paid on Islamic mode of financing		
profit on short-term finances	146,228	193,433
Mark-up / profit on long-term finances	3,040	4,418
Profit on diminishing musharaka finances	9,696	-
(xii) Total interest earned on any conventional loan or	-	-
(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		
Sale of scrap - Shariah Compliant	53,729	60,032
Gain on sale of operating fixed assets - Shariah Compliant	2,098	11,747
Non Shaiah-complaint income	-	-
(xiv) Relationship with Shariah-complaint financial institutions, including banks, takaful operators and their		
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.		

