



engro powergen qadirpur

May 19, 2026

The General Manager
Pakistan Stock Exchange (“Exchange”)
Stock Exchange Building
Stock Exchange Road
Karachi.

SUBJECT: SHARIAH DISCLOSURE FOR THE YEAR ENDED DECEMBER 31, 2025

Dear Sir / Madam,

This is with reference to Notice No. PSX/N-435 dated 17 April 2026 regarding clarification of Shariah disclosure requirements under Clauses 5.6.9A and 5A.13(g) of the PSX Regulations, and subsequent correspondence. Considering the clarification provided, we have reviewed and updated our Shariah disclosure for the year ended 31 December 2025.

The revised Shariah Disclosure is enclosed and is resubmitted through PUCARS, as advised.

You are requested to disseminate the above information to TREC Holders of the Exchange.

Sincerely,

For and on behalf of
ENGRO POWERGEN QADIRPUR LIMITED

Saqib Rafique, FCA
Company Secretary

Copied to:
Director / HoD
Listed Companies Department, Supervision Division
Securities and Exchange Commission of Pakistan
NIC Building, 63 Jinnah Avenue, Blue Area
Islamabad

Shariah Compliance Disclosure

	Note	Coventional	2025 Shariah Compliant Rupees	Total	Coventional	2024 Shariah Compliant Rupees	Total
Statement of Financial Position							
Long-term loans		-	-	-	-	-	-
Short-term borrowings		-	-	-	-	-	-
Sukuks		-	-	-	-	-	-
Short-term borrowings	17	2,129,630	-	2,129,630	2,985,794	999,995	3,985,789
Accrued interest / markup		54,475	-	54,475	135,503	909	136,412
Long term Investment		-	-	-	-	-	-
Accrued Income		5,122	-	5,122	-	-	-
Short-term investment	10	49,994	494,744	544,738	-	-	-
Balances with banks	13	13,681	250,008	263,689	28,420	48	28,468
Statement of profit or loss and other comprehensive income							
Revenue from contract with customer - net	19	-	11,888,573	11,888,573	-	13,249,779	13,249,779
Delayed payment charges on overdue trade debts	24	349,475	-	349,475	(32,007)	-	(32,007)
Late payment surcharge - overdue payables	24	36,833	-	36,833	(951,471)	-	(951,471)
Exchange gain / (loss) earned from actual currency		-	-	-	-	-	-
Interest earned on short-term investment	24	92,091	14,744	106,835	5,545	-	5,545
Interest paid on Islamic mode of financing		-	-	-	-	-	-
Interest paid on long-term loans		-	-	-	-	-	-
Gain or loss or dividend earned on shariah compliant investments or share of profit from shariah-compliant associates		-	-	-	-	-	-
Exchange gain earned on conventional derivative financial instruments		-	-	-	-	-	-
Interest earned on any conventional loan or advance		-	-	-	-	-	-
Interest paid on short-term borrowings	24	328,870	-	328,870	689,467	-	689,467
Interest income on bank deposits	24	6,627	-	6,627	24,614	3	24,617
Other income							
- Gain on disposal of operating assets	23	-	3,645	3,645	-	549	549
- Scrap sales	23	-	12,878	12,878	-	3,558	3,558

Relationship with Shariah-compliant financial institutions, including banks, takaful operators and their windows, etc.

Name

Alfalah Asset Management Limited

Investment