51 DISCLOSURE REQUIREMENT FOR SHARIAH COMPLIANT COMPANIES

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		
		Conventional	Shariah compliant	Total
Statement of financial position	**Note**	(Rupees in thousands)		
Assets				
Short-term investments	20	-	513,701	513,701
Cash and bank	21	41,493	15,516	57,009
		41,493	**529,217**	**570,710**
Liabilities				
Lease liability	25	176,047	-	176,047
Loan from directors	26	-	25,000	25,000
Accrued markup	30	-	-	-
Short-term borrowings	29	-	-	-
		176,047	**25,000**	**201,047**
Statement of profit or loss				
Turnover	32	-	959,910	959,910
Finance cost	38	44,664	16,556	61,220
Other income				
Income from bank deposits	37	-	492	492

		2025		
		Conventional	Shariah compliant	Total
Statement of financial position	**Note**	(Rupees in thousands)		
Assets				
Short-term investments	20	-	-	-
Cash and bank	21	2,840	20,178	23,017
		2,840	**20,178**	**23,017**
Liabilities				
Lease liability	25	3,030	-	3,030
Loan from directors	26	-	52,000	52,000
Accrued markup	30	17,253	10,157	27,410
Short-term borrowings	29	448,460	202,966	651,426
		468,743	**265,123**	**733,866**
Statement of profit or loss				
Turnover	32	-	780,943	780,943
Finance cost	38	82,150	37,145	119,295
Other income				
Income from bank deposits	37	-	633	633

Relationships with banks having Islamic Window:

Bank Name	Region	Nature of transactions
UBL Ameen	Pakistan	Bank Balances
Bank Alfalah Islamic	Pakistan	Bank Balances
Habib Metropolitan Bank Limited	Pakistan	Bank Balances
Dubai Islamic Bank	Pakistan	Bank Balances
Bank Islami Pakistan Limited	Pakistan	Bank Balances
Al Baraka Bank Limited	Pakistan	Bank Balances
Faisal Bank Limited	Pakistan	Bank Balances