National FOODS SINCE 1970

SHARE FOOD, SHARE LOVE

NFL/CORP/2026/302
November 27, 2026

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

Subject: SHAHRIAH DISCLOSURE FOR THE YEAR ENDED JUNE 30, 2026

With reference to your letter No. PSX/Gen-1384 dated November 24, 2026, regarding Shariah disclosures in the Company's financial statements for the year ended June 30, 2026, we hereby submit the Shariah Disclosure Statement, duly prepared in the prescribed format in accordance with Clause VII of Part I of Schedule IV to the Companies Act, 2017, enclosed herewith as **Annexure A** for your reference and record.

We trust that this submission fulfils the requirements communicated by the Exchange. Should any further clarification or supporting information be required, the Company shall be pleased to provide the same.

Regards,

Yours sincerely,

For and on behalf of
FOR NATIONAL FOODS LIMITED

(FAZAL UR REHMAN HAJANO)
COMPANY SECRETARY

Encl: As above.

ANNEXURE "A"

National Foods
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National Foods Limited
Consolidated Statement of Financial Position
As at 30 June 2026

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

	Note	2026			2025		
		Conventional	Shariah Compliant (Rs. '000s)	Total	Conventional	Shariah Compliant (Rs. '000s)	Total
Revenue from contract with customer	28	-	74,283,005	74,283,005	-	65,143,862	65,143,862
Late payments or liquidated damages		-	-	-	-	-	-
Other income							
Interest / profit on bank deposits, bank balances and TDRs	34	420,496	16,180	436,676	209,464	-	209,464
Interest / profit on loan and advances		-	-	-	-	-	-
Realized gain on short term investments at fair value through profit or loss	34	392,800	-	392,800	26,705	-	26,705
Unrealized gain on short term investments at fair value through profit or loss	34	156		156	509	-	509
Export rebate	34	-	6,325	6,325	-	69,872	69,872
Scrape sales	34	-	124,065	124,065	-	111,877	111,877
Reversal of provision on property, plant and equipment		-	-	-	-	60,000	60,000
Rental income	34	-	3,535	3,535	-	2,986	2,986
Exchange gain on derivative instruments		289,894	-	289,894	-	-	-
Exchange gain earned from actual currency	34	-	-	-	-	-	-
Gain on disposal of operating fixed assets		-	206,987	206,987	-	3,495	3,495
Dividend received	34	-	309,758	309,758	-	-	-
Dividend income from short term investments at fair value through profit or loss	34	8,959	-	8,959	2,965	-	2,965
Derecognition of right of use asset		-	-	-		6,201	6,201
Others	34	67,428	-	67,428	11,038	-	11,038
Total other income		**1,179,733**	**666,850**	**1,846,583**	**250,681**	**254,431**	**505,112**
Interest / mark-up on long term finance	49	348,138	331,552	679,690	488,349	437,695	926,044
Interest / mark-up on short term borrowing	49	157,549	112,794	270,343	409,906	34,760	444,666
Interest / mark-up paid on Short term borrowing	49	163,795	98,250	262,045	394,505	114,290	508,795
Interest / mark-up paid on long term finance	49	358,731	330,938	689,669	619,276	1,067,979	1,687,256
Share of profit from associates and joint ventures		-	-	-	-	-	-
Assets							
Long term investments at FVTOCI	7	6,438,716	-	6,438,716	-	-	-
Long term investments at FVTPL	8	131,660	-		-	-	-
Short term investments at FVTOCI	14	57,134	-	57,134	-	-	-
Short term investments at FVTPL	15	17,305,643	-	17,305,643	1,521,717	-	1,521,717
Loans and advances		-	596,485	596,485	-	262,267	262,267
Bank deposits	16	-	26	26	-	26	26
Bank balances	16	1,367,433	1,642,740	3,010,174	2,239,115	485	2,239,601
Liabilities							
Long term finance	20	2,995,805	2,737,500	5,733,305	3,141,638	3,000,000	6,141,638
Short term borrowings	26	4,021,731	1,331,330	5,353,061	3,292,920	93,841	3,386,761
Lease liabilities	21	-	72,983	72,983	5,545,898	164,686	5,710,584
Interest / mark-up accrued- Short term borrowing	49	20,088	15,791	35,879	25,732	290	26,022
Interest / mark-up accrued- Long term finance	49	77,979	900	78,879	89,735	931	90,666

Names of the Company's shariah compliant financial institution	Arrangement
Faysal Bank Limited	Bank Account
Meezan Bank Limited	Bank Account
Habib Metropolitan Bank Limited	Bank Account
Standard Chartered Bank (Pakistan) Limited	Bank Account
Bank Alfalah Limited (Islamic Banking Group)	Bank Account

ANNEXURE "A"

National Foods
SINCE 1970
SHARE FOOD, SHARE LOVE

National Foods Limited
Unconsolidated Statement of Financial Position
As at 30 June 2026

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

	Note	2026			2025		
		Conventional	Shariah Compliant (Rs. '000s)	Total	Conventional	Shariah Compliant (Rs. '000s)	Total
Revenue from contract with customer	25	-	72,977,592	72,977,592	-	64,681,273	64,681,273
Late payments or liquidated damages		-	-	-	-	-	-
Other income							
Interest / profit on bank deposits, bank balances and TDRs	30	45,154	16,180	61,334	131,254	-	131,254
Interest / profit on loan and advances		-	-	-	-	-	-
Realized gain on short term investments at fair value through profit or loss	30	81,838	-	81,838	26,705	-	26,705
Unrealized gain on short term investments at fair value through profit or loss	30	156	-	156	509	-	509
Export rebate	30	-	6,325	6,325	-	69,872	69,872
Scrape sales	30	-	124,065	124,065	-	111,877	111,877
Reversal of provision on property, plant and equipment	30	-	-	-	-	60,000	60,000
Rental income	30	-	3,535	3,535	-	2,986	2,986
Exchange gain on derivative instruments	30	NOT APPLICABLE IOT	APPLICABLE IOT	APPLICABLE	NOT APPLICABLE IOT	APPLICABLE	NOT APPLICABLE
Exchange gain earned from actual currency	30	-	-	-	-	20,593	20,593
Gain on disposal of operating fixed assets	30	-	206,987	206,987	-	3,495	3,495
Dividend received from subsidiary	30	-	-	-	-	27,862	27,862
Dividend income from short term investments at fair value through profit or loss	30	-	-	-	2,965	-	
Others	30	67,428	-	67,428	10,859	-	10,859
Total other income		**194,576**	**357,092**	**551,668**	**172,292**	**296,685**	**468,977**
Interest / mark-up on long term finance	44	348,138	331,552	679,690	488,394	437,695	926,089
Interest / mark-up on short term borrowings	44	126,968	112,794	239,762	253,829	34,760	288,589
Interest / mark-up paid on Short term borrowings	44	133,214	98,250	231,464	290,416	114,290	404,706
Interest / mark-up paid on long term finance	44	358,731	330,938	689,669	563,129	1,067,979	1,631,108
Share of profit from associates and joint ventures		-	-	-	-	-	-
Assets							
Long term investments	7	-	31,719	31,719	-	31,719	31,719
Short term investments	13	241	-	241	1,521,717	-	1,521,717
Loans and advances	10	-	544,225	544,225	-	246,064	246,064
Bank deposits	14	-	26	26	-	26	26
Bank balances	14	489,510	1,642,740	2,132,250	2,021,865	485	2,022,350
Liabilities							
Long term Finance	17	2,995,805	2,737,500	5,733,305	3,141,638	3,000,000	6,141,638
Short term borrowings	23	3,223,943	1,331,330	4,555,273	2,035,512	93,841	2,129,353
Lease liabilities	18	-	38,479	38,479	-	85,700	85,700
Interest / mark-up accrued- Short term borrowing	44	20,088	15,791	35,879	25,732	290	26,022
Interest / mark-up accrued- Long term finance	44	77,979	900	78,879	89,735	931	90,666

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