

Ref: ILP/PSX/15/2026
Date: 30/04/2026

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

PUCARS/TCS

Subject: **Mandatory Shariah Disclosure for the Half Year Ended December 31, 2025**

Dear Sir,

In furtherance to our letter No. ILP/PSX/06/2026 dated February 24, 2026, and in compliance with the requirements of PSX Regulations 5.6.9A and 5A.13(e), please find the attached updated and complete Shariah Disclosures for the Half Year ended December 31, 2025.

You may please inform the TRE Certificate Holders of the Exchange accordingly.

Thanking You,



(Rana Ali Raza)
Company Secretary

Copy to:

Executive Director / HOD
Offsite-II Department, Supervision Department
Securities & Exchange Commission of Pakistan
63, NIC Building, Jinnah Avenue, Blue Area,
Islamabad

INTERLOOP LIMITED
UNCONSOLIDATED

Un-audited December 31, 2025	Audited June 30, 2025
---Rupees in '000---	

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

Statement of Financial Position—Liability Side:

Financing (long-term, short-term, or lease financing) obtained as per Islamic mode

Long term financing	16,059,811	18,138,353
Short term borrowings	18,750,767	14,805,000
Interest or mark-up accrued on any conventional loan or advance	300,702	314,917

Statement of Financial Position—Asset Side:

Long-term and short-term Shariah compliant Investments

Long term investment	1,727,763	1,727,763
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Shariah-compliant bank deposits, bank balances, and TDRs

Bank balances	32,180	26,894
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Statement of Profit or Loss:

Revenue earned from a Shariah-compliant business segment	87,418,482	173,381,533
Break-up of late payments or liquidated damages	-	-
Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah-compliant associates	-	-
Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs	-	-
Exchange gain earned from actual currency	13,873	3,698
Exchange gains earned using conventional derivative financial instruments	1,666,175	288,794
Profit paid on Islamic mode of financing	1,366,067	3,156,998
Total Interest earned on any conventional loan or advance	-	-

Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-compliant income

Shariah compliant income:

Exchange gain - net	13,873	3,698
Scrap sales	125	268

Non - shariah compliant income:

Dividend income	-	22,927
Realized gain on derivative financial instruments	639,628	288,794
Unrealized gain on derivative financial instruments	1,026,547	-
Profit on term finance certificates (TFCs)	32,066	84,058
Unrealized gain on investment in mutual funds	705	-

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

Name of institutions

MCB Islamic Bank
Meezan Bank Limited
Habib Bank Limited (Islamic Banking)
Faysal Bank Limited
Bank Alfalah Limited (Islamic)
Bank of Punjab (Taqwa Islamic Banking)
United Bank Limited - Ameen
Allied Bank Limited (Islamic Banking)

Relationship with institutions

Bank balance, long term financing and short term borrowing
Bank balance, long term financing and short term borrowing
Bank balance, long term financing and short term borrowing
Bank balance, long term financing and short term borrowing
Bank balance and short term borrowing
Bank balance and short term borrowing
Bank balance and short term borrowing
Bank balance

**INTERLOOP LIMITED
CONSOLIDATED**

Un-audited December 31, 2025	Audited June 30, 2025
---Rupees in '000---	

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

Statement of Financial Position—Liability Side:

Financing (long-term, short-term, or lease financing) obtained as per Islamic mode

Long term financing	16,059,811	18,138,353
Short term borrowings	18,750,767	14,805,000

Interest or mark-up accrued on any conventional loan or advance	300,702	315,006
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Statement of Financial Position—Asset Side:

Long-term and short-term Shariah compliant Investments

Long term investment	156,671	198,017
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Shariah-compliant bank deposits, bank balances, and TDRs

Bank balances	32,180	26,894
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Statement of Profit or Loss:

Revenue earned from a Shariah-compliant business segment	90,393,402	179,405,283
Break-up of late payments or liquidated damages	-	-
Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah-compliant associates	-	-
Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs	-	-
Exchange gain earned from actual currency	-	130,762
Exchange gains earned using conventional derivative financial instruments	1,666,175	288,794
Profit paid on Islamic mode of financing	1,366,067	3,156,998
Total Interest earned on any conventional loan or advance	-	-

Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-compliant income

Shariah compliant income:

Exchange gain - net	-	130,762
Scrap sales	125	7,827

Non - shariah compliant income:

Dividend income	-	22,927
Realized gain on derivative financial instruments	639,628	288,794
Unrealized gain on derivative financial instruments	1,026,547	-
Profit on term finance certificates (TFCs)	32,066	84,058
Unrealized gain on investment in mutual funds	705	-
Government subsidy	10,847	-



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

Name of institutions	Relationship with institutions
MCB Islamic Bank	Bank balance, long term financing and short term borrowing
Meezan Bank Limited	Bank balance, long term financing and short term borrowing
Habib Bank Limited (Islamic Banking)	Bank balance, long term financing and short term borrowing
Faysal Bank Limited	Bank balance, long term financing and short term borrowing
Bank Alfalah Limited (Islamic)	Bank balance and short term borrowing
Bank of Punjab (Taqwa Islamic Banking)	Bank balance and short term borrowing
United Bank Limited - Ameen	Bank balance and short term borrowing
Allied Bank Limited (Islamic Banking)	Bank balance