Candyland®
Confectionery Division

ISMAIL INDUSTRIES LIMITED

Head Office: 17 Bangalore Town, Main Shahrah-e-Faisal, Karachi - 75350, Pakistan.
Tel: +92 21 34311170-77, 34370056-68 Fax: +92 21 34541094

November 27, 2026

Ms. Zeest Zehra Jatoi,
Assistant Manager, Listed Companies Compliance,
Regulatory Affairs Division,
Pakistan Stock Exchange Limited,
Stock Exchange Road,
Karachi.

Subject: **SHARIAH DISCLOSURES FOR THE YEAR ENDED JUNE 30, 2026**

Dear Madam,

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,

For **Ismail Industries Limited**

ISMAIL INDUSTRIES LTD. KARACHI

(Abdul Basit)
Company Secretary

Encl: As above

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ISO 22000 BUREAU VERITAS Certification
UKAS FOOD SAFETY MANAGEMENT

Annexure "A"

ISMAIL INDUSTRIES LIMITED
SHARIAH COMPLIANCE DISCLOSURE - UNCONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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

Following information has been as required under Part I Clause VII Of the Fourth Schedule to the Companies Act, 2017 as amended via S.R.O no 1278(1)/2024 dated August 15, 2024:

SHARIAH COMPLIANT DISCLOSURE	2026	2025
	--------- Rupees ---------	
Disclosures to the Statement of Financial position - Liability Side		
Financing (long-term, Short term. or lease financing) Obtained as per Islamic mode	**31,232,942,732**	27,294,626,987
Interest or mark-up accrued on any conventional loan or advance	**498,090,414**	465,752,690
Disclosures to the Statement of Financial position - Asset Side		
Long-term and Short-term Shariah compliant Investments	**9,728,170,221**	8,991,476,822
Shanah-compliant bank deposits, bank balances, and TRDs	**686,186,958**	191,889,132
Disclosures to the Statement of Comprehensive Income		
Revenue earned from a Shanah-compliant business segment	**120,571,561,836**	118,396,971,136
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	**(1,348,870)**	86,490,878
Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs	**-**	-
Exchange gain earned from actual currency	**92,838,250**	233,050,779
Exchange gains earned using conventional derivative financial instruments	**-**	-
Profit paid on Islamic mode of financing	**3,006,792,062**	2,454,676,897
Total Interest earned on any conventional loan or advance	**-**	-

Disclosure for Source and details breakup of other income, including breakup of other or miscellaneous portions of other income into shariah - compliant and non - compliant income; etc.

	Total	Complaint	Non- Complaint
Exchange gain - net	92,838,250	92,838,250	-
Income from short term investments	725,311,048	(1,348,870)	726,659,918
Recovery from the sale of production scrap	280,323,757	280,323,757	-
Gain on disposal of property, plant and equipment-net	110,124,412	110,124,412	-
Processing income	158,829,287	158,829,287	-
Others	95,415,471	95,415,471	-

Others Disclosure Requirements

Relations with Shariah-Compliant Institutions

MCB Islamic Bank Ltd - Islamic	Bank Deposits, Long-term & Short-term Financing
Dubai Islamic Bank Pakistan Ltd	Bank Deposits & Long-term Financing
Meezan Bank Limited	Bank Deposits, Long-term & Short-term Financing
Faysal Bank Limited	Bank Deposits, Long-term & Short-term Financing
Bank Islami Pakistan Ltd	Bank Deposits, Long-term & Short-term Financing
United Bank Limited	Bank Deposits, Long-term & Short-term Financing
Al Baraka Bank Limited	Bank Deposits & Short-term Financing
Allied Aitebar Islamic Banking	Bank Deposits & Short-term Financing

ISMAIL INDUSTRIES LTD. KARACHI

ISMAIL INDUSTRIES LIMITED
SHARIAH COMPLIANCE DISCLOSURE - CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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

Following information has been as required under Part I Clause VII Of the Fourth Schedule to the Companies Act, 2017 as amended via S.R.O no 1278(1)/2024 dated August 15, 2024:

SHARIAH COMPLIANT DISCLOSURE	2026	2025
	--------- Rupees ---------	
Disclosures to the Statement of Financial position - Liability Side		
Financing (long-term, Short term. or lease financing) Obtained as per Islamic mode	**36,292,942,901**	30,284,626,987
Interest or mark-up accrued on any conventional loan or advance	**543,624,383**	520,424,616
Disclosures to the Statement of Financial position - Asset Side		
Long-term and Short-term Shariah compliant Investments	**236,693,399**	-
Shanah-compliant bank deposits, bank balances, and TRDs	**752,080,035**	246,790,270
Disclosures to the Statement of Comprehensive Income		
Revenue earned from a Shanah-compliant business segment	**150,223,176,047**	140,073,497,081
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	**(1,348,870)**	86,490,878
Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs	**-**	-
Exchange gain earned from actual currency	**99,589,535**	233,225,406
Exchange gains earned using conventional derivative financial instruments	**-**	-
Profit paid on Islamic mode of financing	**4,018,764,148**	3,975,132,566
Total Interest earned on any conventional loan or advance	**-**	-

Disclosure for Source and details breakup of other income, including breakup of other or miscellaneous portions of other income into shariah - compliant and non - compliant income; etc.

	Total	Complaint	Non- Complaint
Exchange gain - net	99,589,535	99,589,535	-
Income from short term investments	797,652,278	(1,348,870)	799,001,148
Recovery from the sale of production scrap	311,694,628	311,694,628	-
Gain on disposal of property, plant and equipment-net	115,582,680	115,582,680	-
Processing income	158,829,287	158,829,287	-
Others	95,415,471	95,415,471	-

Others Disclosure Requirements

Relations with Shariah-Compliant Institutions

MCB Islamic Bank Ltd - Islamic	Bank Deposits, Long-term & Short-term Financing
Dubai Islamic Bank Pakistan Ltd	Bank Deposits & Long-term Financing
Meezan Bank Limited	Bank Deposits, Long-term & Short-term Financing
Faysal Bank Limited	Bank Deposits, Long-term & Short-term Financing
Bank Islami Pakistan Ltd	Bank Deposits, Long-term & Short-term Financing
United Bank Limited	Bank Deposits, Long-term & Short-term Financing
Al Baraka Bank Limited	Bank Deposits & Short-term Financing
Allied Aitebar Islamic Banking	Bank Deposits & Short-term Financing

