

Condensed Interim Statement of Financial Position (Un-audited)

AS AT SEPTEMBER 30, 2025

	Un-audited September 30, 2025	Audited June 30, 2025
NON CURRENT ASSETS		
----- Rupees -----		
Property and equipment	135,002,949	138,040,461
Right-of-use assets	132,339,258	134,884,778
Intangible assets	6,909,675	7,022,009
Long term deposits	49,569,683	10,342,349
	323,821,565	290,289,597
CURRENT ASSETS		
Short term Investment	670,794,051	265,110,169
Trade debts	717,139,930	940,092,739
Receivable against margin financing	1,133,168,219	553,725,386
Advances, deposits, prepayments and other receivables	940,714,740	1,142,721,494
Cash and bank balances	995,419,936	170,320,957
	4,457,236,876	3,071,970,745
	4,781,058,441	3,362,260,342
CAPITAL AND LIABILITIES		
Authorized share capital		
2,000,000,000 ordinary shares of Re.1/- each	2,000,000,000	2,000,000,000
(June 30, 2025: 2,000,000,000 ordinary shares of Re.1/- each)		
Ordinary Shares of Re 1/- each		
Issued, subscribed and paid-up capital	1,287,510,240	1,287,510,240
Capital reserves		
Discount on issue of shares	(622,379,278)	(622,379,278)
	665,130,962	665,130,962
Revenue reserve		
Unappropriated Profit	1,046,161,184	836,325,499
	1,711,292,146	1,501,456,461
NON CURRENT LIABILITIES		
Lease liability	95,354,405	98,841,906
Deferred liabilities	13,883,751	13,283,751
	109,238,156	112,125,657
CURRENT LIABILITIES		
Short term borrowings - secured	931,009,938	534,255,888
Trade and other payables	1,850,676,748	1,064,932,244
Taxation - net	109,799,283	81,160,024
Unclaimed dividend	32,665,198	33,492,123
Accrued markup on short term borrowings	14,997,922	13,458,895
Current portion of lease liability	21,379,050	21,379,050
	2,960,528,139	1,748,678,224
Contingencies and commitment	-	-
	4,781,058,441	3,362,260,342


Chief Executive Officer

Director

Chief Financial Officer

Condensed Interim Statement of Profit or Loss (Un-audited)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

	Quarter Ended	
	September 30, 2025	September 30, 2024
	Rupees	
Operating Revenue	394,080,609	295,323,002
Income from investments - net	58,683,797	21,688,665
	452,764,406	317,011,667
Administrative Expenses	(216,549,410)	(153,081,592)
Other Income	27,750,823	15,887,780
	263,965,820	179,817,855
Finance cost	(17,433,722)	(40,249,482)
Profit before levies and taxation	246,532,098	139,568,373
Levies	(8,802,570)	(1,749,690)
Profit before taxation	237,729,528	137,818,683
Taxation-net	(27,893,843)	(33,954,937)
Profit after taxation	209,835,685	103,863,746
Earning per share - basic and diluted (restated)	0.16	0.10



Chief Executive Officer



Director



Chief Financial Officer

Condensed Interim Statement of Comprehensive Income (Un-audited)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

	Quarter Ended	
	September 30, 2025	September 30, 2024
	----- Rupees -----	
Profit after taxation	209,835,685	103,863,746
Other comprehensive income	-	-
Total comprehensive income for the year	<u>209,835,685</u>	<u>103,863,746</u>



Chief Executive Officer



Director



Chief Financial Officer

Condensed Interim Statement of Cash Flows (Un-audited)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

	Quarter Ended	
	September 30, 2025	September 30, 2024
CASH FLOWS FROM OPERATING ACTIVITIES	Rupees	
Profit before taxation	237,729,528	137,818,683
Adjustments for:		
- Depreciation on property and equipment	4,809,350	6,794,307
- Depreciation on right-of-use assets	6,967,647	1,102,045
- Amortization of intangible assets	112,334	168,949
- Net change in unrealized (gain) / loss on investments	(58,683,797)	(29,870,333)
- Loss on disposal of property and equipment	(4,427)	(5,620,224)
- Provision for expected credit losses on trade debts	(6,996,945)	-
- Intangible assets written off	-	797,378
- Finance costs	17,433,722	40,249,482
	(36,362,116)	13,621,604
	201,367,412	151,440,287
Changes in working capital items		
<i>(Increase) / decrease in current assets</i>		
- Short term investments	(330,732,998)	72,629,172
- Trade debts	229,949,754	(444,586,296)
- Receivables against margin financing	(579,442,833)	32,072,562
- Advances, deposits, prepayments and other receivables	202,006,754	25,271,064
<i>Increase / (decrease) in current liabilities</i>		
- Trade and other payables	785,744,504	156,041,735
Net cash generated from/ (used in) operations	509,892,593	(7,131,476)
Finance cost paid	(14,777,848)	(48,645,105)
Income tax paid	(8,057,154)	480,769
Net cash generated from / (used in) operating activities	487,057,591	(55,295,812)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipments	(1,771,838)	(2,843,565)
Purchase of right-of-use assets	(10,117,700)	-
Proceeds from disposal of fixed assets	-	5,190,221
Long term deposit (paid)/refunded	(39,227,334)	2,500,000
Cash and bank balances acquired in merger	-	133,468,948
Net cash (used in) / generated from investing activities	(52,116,872)	138,315,604
CASH FLOWS FROM FINANCING ACTIVITIES		
Lease financing availed	9,000,900	-
Dividend paid	(826,925)	(9,577)
Repayment of lease liability	(14,769,765)	(9,388,704)
Net cash used in financing activities	(6,595,790)	(9,398,281)
Net increase in cash and cash equivalents	428,344,929	73,621,511
Cash and cash equivalents at the beginning of the period	(363,934,931)	182,419,757
Cash and cash equivalents at the end of the period	64,409,998	256,041,268



Chief Executive Officer



Director



Chief Financial Officer

Condensed Interim Statement of Changes in Equity (Un-audited)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

	Share Capital	Capital Reserve Discount on Issue of Shares	Revenue Reserve Un-Appropriated Profit	Total Equity
	----- Rupees -----			
Balance as at June 30, 2024 (Restated)	1,087,353,740	(583,949,230)	637,833,548	1,141,238,058
Total Comprehensive income for the three month ended September 30, 2024	-	-	103,863,746	103,863,746
Balance as at September 30, 2024 (Restated)	1,087,353,740	(583,949,230)	741,697,294	1,245,101,804
Transactions with owners				
Fair value of the consideration effectively transferred in the reverse merger	200,156,500	(38,430,048)	-	161,726,452
Interim cash dividend @ 20% for the quarter ended March 31, 2025	-	-	(257,502,048)	(257,502,048)
Total comprehensive income for the nine months ended June 30, 2025	-	-	352,130,253	352,130,253
Balance as at June 30, 2025	1,287,510,240	(622,379,278)	836,325,499	1,501,456,461
Total comprehensive income for the three months ended September 30, 2025	-	-	209,835,685	209,835,685
Balance as at September 30, 2025	1,287,510,240	(622,379,278)	1,046,161,184	1,711,292,146


Chief Executive Officer


Director


Chief Financial Officer