

# AKY Securities (Private) Limited

## Statement of Financial Position

For the Period ended December 31 2025

December  
2025

June  
2025

Rupees

### ASSETS

#### Non-current assets

Property and equipment	2,137,547	2,151,025
Intangible asset	2,543,060	2,547,845
Long term deposits	1,530,000	1,500,000
	<u>6,210,607</u>	<u>6,198,870</u>

#### Current assets

Short term investments	334,682,138	227,890,762
Trade debts	26,898,459	19,134,070
Loan, deposits and other receivables	5,857,442	9,896,652
Taxation - net	1,210,958	-
Bank balances	9,105,663	25,339,259
	<u>377,754,660</u>	<u>282,260,743</u>

#### Total assets

383,965,267 288,459,613

### EQUITY AND LIABILITIES

#### Share capital and reserves

##### Authorized capital

1,500,000 (June 30, 2024: 1,500,000) ordinary shares of Rs. 100/- each

Issued, subscribed and paid up capital

##### Revenue reserve

Unappropriated profit

332,554,707 233,159,182

#### Current liabilities


Payable to shareholder	38,900,000	38,900,000
Trade and other payables	12,510,560	16,195,220
Taxation - net	-	205,211
	<u>51,410,560</u>	<u>55,300,431</u>

#### Contingency and commitments

#### Total equity and liabilities

383,965,267 288,459,613

  
CHIEF EXECUTIVE

  
DIRECTOR



# AKY Securities (Private) Limited

## Statement of Profit or Loss

For the Period ended December 31 2025

	December 2025	June 2025
Note	Rupees	Rupees
Operating revenue	12,687,939	18,337,992
Capital (loss) / gain on sale of investments - net	2,466,368	1,842,701
Unrealised gain / (loss) on remeasurement of investments at fair value through profit or loss	92,028,037	99,592,075
	<u>107,182,344</u>	<u>119,772,768</u>
Administrative and operating expenses	(8,329,511)	(14,767,252)
<b>Operating profit / (loss)</b>	<u>98,852,833</u>	<u>105,005,516</u>
Other income	542,692	1,213,438
<b>Profit / (loss) before taxation</b>	<u>99,395,525</u>	<u>106,218,954</u>
Taxation	-	(2,256,732)
<b>Profit / (loss) after taxation</b>	<u>99,395,525</u>	<u>103,962,222</u>

The annexed notes from 1 to 25 form an integral part of these financial statements.

  
CHIEF EXECUTIVE

  
DIRECTOR



# AKY Securities (Private) Limited

## Statement of Comprehensive Income

For the Period ended December 31 2025

	December 2025	June 2025
	Rupees	
Profit after taxation	99,395,525	103,962,222
<b>Other comprehensive income</b>		
<i>Items that will not subsequently be reclassified to profit or loss</i>	-	-
<b>Total comprehensive income for the year</b>	<u>99,395,525</u>	<u>103,962,222</u>

The annexed notes from 1 to 24 form an integral part of these financial statements.

  
\_\_\_\_\_  
Chief Executive

  
\_\_\_\_\_  
Director



# AKY Securities (Private) Limited

## Statement of Changes in Equity

For the Period ended December 31 2025

	Issued, subscribed and paid up capital	Unappropriated profit	Total
	Rupees		
<b>Balance as at June 30, 2024</b>	80,000,000	49,196,960	129,196,960
<i>Total comprehensive income for the year ended June 30, 2025</i>			
- Profit after taxation	-	103,962,222	103,962,222
- Other comprehensive income	-	-	-
	-	103,962,222	103,962,222
<b>Balance as at June 30, 2025</b>	80,000,000	153,159,182	233,159,182
<i>Total comprehensive income for the period ended Dec 31, 2025</i>			
- Profit after taxation	-	99,395,525	99,395,525
- Other comprehensive income	-	-	-
	-	99,395,525	99,395,525
<b>Balance as at Dec 31, 2025</b>	<u>80,000,000</u>	<u>252,554,707</u>	<u>332,554,707</u>

The annexed notes from 1 to 24 form an integral part of these financial statements.

  
Chief Executive

  
Director



# AKY Securities (Private) Limited

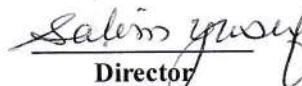
## Statement of Cash Flows

For the Period ended December 31 2025

	December 2025	June 2025
Note	Rupees	
Profit before taxation	99,395,525	106,218,954
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<i>Adjustment for non cash items:</i>		
Depreciation	257,375	211,230
Amortization	4,784	11,961
Capital gain on sale of investments - net	(2,466,368)	(1,842,701)
Unrealised gain on remeasurement of investments at fair value through profit or loss	(92,028,037)	(99,592,075)
	<u>(94,232,246)</u>	<u>(101,211,585)</u>
Operating cash flows before working capital changes	5,163,279	5,007,369
<i>(Increase)/ decrease in current assets</i>		
Sale of investment in quoted securities - net	(14,748,885)	(13,612,917)
Trade receivables	(7,764,389)	(2,559,701)
Other receivables	4,039,210	988,455
<i>Increase/ (decrease) in current liabilities</i>		
Trade and other payables	(3,684,660)	1,485,577
	<u>(22,158,724)</u>	<u>(13,698,586)</u>
	(16,995,445)	(8,691,217)
Taxes paid-net	1,005,747	(2,013,081)
<b>Net cash (used in) / generated from operating activities</b>	<u>(15,989,698)</u>	<u>(10,704,298)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property & equipment	(295,897)	(63,477)
Disposal of property & equipment	52,000	-
<b>Net cash used in investing activities</b>	<u>(243,897)</u>	<u>(63,477)</u>
Net (decrease)/increase in cash and cash equivalents during the year	(16,233,595)	(10,767,775)
Cash and cash equivalents at the beginning of the year	25,339,259	36,107,034
<b>Cash and cash equivalents at the end of the year</b>	<u>9,105,664</u>	<u>25,339,259</u>

The annexed notes from 1 to 24 form an integral part of these financial statements.

  
Chief Executive

  
Director



4. PROPERTY AND EQUIPMENT

	Furniture and Fixtures	Office Equipment	Computer	Offices at PSX	Total
<b>As at June 30, 2025</b>					
Cost	865,200	401,855	2,754,360	4,200,000	8,221,415
Accumulated depreciation	(749,206)	(262,153)	(2,466,482)	(2,592,549)	(6,070,390)
<b>Net book value</b>	<u>115,994</u>	<u>139,702</u>	<u>287,878</u>	<u>1,607,451</u>	<u>2,151,025</u>
<i>Movement during the period ended Dec 31, 2025</i>					
Opening net book value	115,994	139,702	287,878	1,607,451	2,151,025
Additions	-	92,500	203,397	-	295,897
Disposal	-	(52,000)	-	-	(52,000)
Depreciation for the year	(11,599)	(18,020)	(147,383)	(80,373)	(257,375)
<b>Closing Net Book Value</b>	<u>104,394</u>	<u>162,181</u>	<u>343,893</u>	<u>1,527,079</u>	<u>2,137,547</u>
<b>As at Dec 31, 2025</b>					
Cost	865,200	442,355	2,957,757	4,200,000	8,465,312
Accumulated depreciation	(760,806)	(280,174)	(2,613,865)	(2,672,921)	(6,327,765)
<b>Net book value</b>	<u>115,994</u>	<u>139,702</u>	<u>287,878</u>	<u>1,607,451</u>	<u>2,137,547</u>
<b>Annual rate of depreciation</b>	<u>10%</u>	<u>10%</u>	<u>30%</u>	<u>5%</u>	

5. INTANGIBLE ASSETS

	Note	31-Dec-25	30-Jun-25
		Rupees	
Trading Right Entitlement Certificate - PSX	5.1	2,500,000	2,500,000
Computer software	5.2	43,060	47,845
		<u>2,543,060</u>	<u>2,547,845</u>
<b>5.1 Trading Rights Entitlement (TRE) Certificate</b>			
Cost		22,386,240	22,386,240
Impairment		(19,886,240)	(19,886,240)
		<u>2,500,000</u>	<u>2,500,000</u>
<b>5.2 Computer software</b>			
Cost		398,709	398,709
<i>Net carrying amount</i>			
Opening balance		47,845	59,806
Charge for the period		(4,784)	(11,961)
Closing balance		<u>43,060</u>	<u>47,845</u>
Amortization rate		<u>20%</u>	<u>20%</u>
<b>6. SHORT TERM INVESTMENTS</b>			
<i>Fair value through profit or loss</i>			
Investment in quoted equity securities		334,681,505	227,890,484
Investment in mutual funds		633	278
		<u>334,682,138</u>	<u>227,890,762</u>
<b>7. TRADE DEBTS</b>			
Considered good		<u>26,898,459</u>	<u>19,134,070</u>
<b>8. LOANS, DEPOSITS AND OTHER RECEIVABLES</b>			
Other Receivables		5,857,442	9,896,652

<u>5,857,442</u>	<u>9,896,652</u>
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**9. BANK BALANCES**

Cash at bank		
- House account	782,387	13,294,968
- Client account	<u>8,323,276</u>	<u>12,044,291</u>
	<u>9,105,663</u>	<u>25,339,259</u>

**10. TRADE AND OTHER PAYABLES**

Creditors	8,323,276	12,045,288
Client future profit withheld	3,125,147	3,125,147
Sales tax payable	508,949	378,650
Withholding tax payable	59,470	59,470
Accrued expenses	493,718	586,665
	<u>12,510,560</u>	<u>16,195,220</u>

**OPERATING REVENUE**

Brokerage commission income	4,090,918	6,187,519
Less: Sales tax on services	<u>(533,598)</u>	<u>(807,068)</u>
	3,557,320	5,380,451
Dividend income	<u>9,130,619</u>	<u>12,957,541</u>
	<u>12,687,939</u>	<u>18,337,992</u>

**ADMINISTRATIVE EXPENSES**

Directors' remuneration	933,000	4,000,000
Salaries and benefits	1,920,313	3,044,160
Staff bonus	1,482,412	341,260
Commission expenses	1,908,939	2,857,906
PSX service charges	125,894	253,958
NCCPL charges	61,544	144,897
CDC charges	94,999	224,469
Utilities	200,104	457,335
Printing and stationery	-	10,200
Communication charges	-	-
Travelling & conveyance	8,600	-
Legal and professional	-	270,720
Fees and subscription	874,481	1,558,389
Auditors' remuneration	-	484,000
Repairs and maintenance	81,053	215,774
Depreciation	257,375	211,230
Amortization	4,784	11,961
General expenses	204,518	341,261
Rent expense	147,729	259,380
Bank charges	23,767	80,352
	<u>8,329,512</u>	<u>14,767,252</u>

**OTHER INCOME**

Interest on savings accounts	232,869	486,875
Others	<u>309,823</u>	<u>726,563</u>
	<u>542,692</u>	<u>1,213,438</u>