

AL-HAQ SECURITIES (PVT) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	NOTE	31-12-25 RS.	30-06-25 RS.
EQUITY AND LIABILITIES			
SHARE CAPITAL & RESERVES			
Authorized capital		<u>100,000,000</u>	<u>100,000,000</u>
1,000,000 ordinary shares of Rs.100 each			
Issued, subscribed and paid-up capital	4	70,841,000	70,841,000
708,410 ordinary shares of Rs. 100/- each			
Unrealised gain on remeasurement of investment at fair value through other comprehensive income		(5,149)	(5,149)
Reserves			
Revenue reserve		32,534,454	26,502,670
Accumulated Profit		<u>103,370,305</u>	<u>97,338,521</u>
TOTAL EQUITY			
NON-CURRENT LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	5	234,035,920	122,855,900
Accrued mark-up		-	257,119
Provision for taxation		4,863,900	3,065,070
		<u>238,899,820</u>	<u>126,178,089</u>
TOTAL LIABILITIES		<u>238,899,820</u>	<u>126,178,089</u>
CONTINGENCIES & COMMITMENTS	6	-	-
TOTAL EQUITY AND LIABILITIES		<u><u>342,270,125</u></u>	<u><u>223,516,610</u></u>
ASSETS			
NON- CURRENT ASSETS			
Property and equipment - tangible	7	2,813,963	2,869,368
Room and membership card -intangible	8	9,600,000	9,600,000
Long term Investment	9	12,053	12,053
Long term security deposits	10	2,950,000	2,650,000
		<u>15,376,016</u>	<u>15,131,421</u>
CURRENT ASSETS			
Short Term Investment	11	-	5,928,738
Trade debts	12	148,027,560	50,644,128
Advances and other receivables	13	3,003,350	1,898,050
Tax deducted at source		11,785,004	10,546,577
Exposure deposit		84,200,040	51,100,040
Cash and bank balances	14	79,878,155	88,267,656
		<u>326,894,109</u>	<u>208,385,189</u>
TOTAL ASSETS		<u><u>342,270,125</u></u>	<u><u>223,516,610</u></u>

The annexed notes form an integral part of these accounts.

Chief Executive

(Signature)



Director

(Signature)

AL-HAQ SECURITIES (PVT) LIMITED
PROFIT AND LOSS ACCOUNT
FOR THE PERIOD ENDED DECEMBER 31, 2025

	NOTE	31-12-25 <u>RS.</u>	30-06-25 <u>RS.</u>
INCOME			
Brokerage income - net	15	15,520,084	24,583,620
Fair value (loss) / gain on remeasurement of investments through profit or loss			2,446,845
Gain on sale of short term investment- net		163,527	476,513
Other income	16	7,469,076	16,032,502
		23,152,687	43,539,480
OPERATING EXPENSES			
Administrative & General	17	13,970,092	26,572,781
Financial Charges	18	687,125	2,843,739
		14,657,217	29,416,520
PROFIT BEFORE TAX		8,495,470	14,122,960
TAXATION		(2,463,686)	(3,449,978)
PROFIT AFTER TAX CARRIED TO EQUITY STATEMENT		6,031,784	10,672,982
Other Adjustments- not settlement of profit or loss		-	-
PROFIT AFTER TAX CARRIED TO EQUITY STATEMENT		6,031,784	10,672,982

The annexed notes form an integral part of these accounts.

Chief Executive




Director



		31-12-25	30-06-25
		<u>RS.</u>	<u>RS.</u>
13. ADVANCES & OTHER RECEIVABLES			
Advance to staff	13.1	3,003,350	1,898,050
		<u>3,003,350</u>	<u>1,898,050</u>

13.1) The amounts are interest free, unsecured and considered good by the management.

14. CASH & BANK BALANCES

CASH AT BANKS

in current accounts

- client accounts

- house accounts

Term deposit receipt

CASH IN HAND

79,607,515	88,029,852
26,161	26,161
79,633,676	88,056,013
-	-
244,479	211,643
<u>79,878,155</u>	<u>88,267,656</u>

15. OPERATING REVENUE

Brokerage income:

- retail customers

- proprietary trade

Dividend income

15,517,997	24,421,114
-	-
15,517,997	24,421,114
2,087	162,506
<u>15,520,084</u>	<u>24,583,620</u>

16. OTHER INCOME

Interest on bank deposit/PLS A/c & Other.

NCCPL RMS interest

PSX BMC Interest

Provision for Doubtfull debts

6,162,046	10,571,645
1,287,316	4,631,690
19,714	30,310
-	798,857
<u>7,469,076</u>	<u>16,032,502</u>

31-12-25

30-06-25

	<u>RS.</u>	<u>RS.</u>
17. OPERATING EXPENSES		
Salaries and benefits	3,868,100	7,501,698
Director's remuneration	1,920,000	3,840,000
Fees and subscription	308,740	145,014
Travelling and conveyance	1,041,315	2,079,017
Auditors' remuneration	168,250	181,920
Printing and stationery	116,120	194,183
Repair and maintenance	383,565	814,685
Entertainment	1,663,712	3,038,263
Postage and communication	442,346	778,475
Electricity	488,413	1,135,539
PSX charges	2,864,207	4,876,441
CDC & clearing house charges	-	421,404
Depreciation	55,405	70,934
Legal & professional charges	70,000	484,875
Donations	-	2,350
Others	579,919	1,007,983
	<u>13,970,092</u>	<u>26,572,781</u>
18. FINANCIAL CHARGES		
Bank Charges	193,993	225,689
Bank Mark up	493,132	2,618,050
	<u>687,125</u>	<u>2,843,739</u>
19. GENERAL		

Figures have been rounded off to the nearest of rupee and previous years have been re-arranged wherever found necessary for comparison purposes only.

Chief Executive

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Director

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AL-HAQ SECURITIES (PVT) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED DECEMBER 31, 2025

	<u>Share Capital</u>	<u>Remeasure- ment gain on investments at FVTOCI</u>	<u>Accumulated profit</u>	<u>Total</u>
Balance as at 30 June, 2022	60,841,000	4,785,338	4,582,345	70,208,683
Share capital issued during the year	10,000,000			10,000,000
Other comprehensive income		(4,067,152)		(4,067,152)
Reclassification of gain on sale of investment		(724,979)	724,979	-
Profit for the year	-	-	2,967,018	2,967,018
Balance as at 30 JUNE, 2023	70,841,000	(6,793)	8,274,342	79,108,549
Profit for the year		(4,365)	7,555,346	7,550,981
Balance as at 30 June, 2024	70,841,000	(11,158)	15,829,688	86,659,530
Profit for the year		6,009	10,672,982	10,678,991
Balance as at 30 JUNE, 2025	70,841,000	(5,149)	26,502,670	97,338,521
Profit for the year			6,031,784	6,031,784
Balance as at 31 DECEMBER, 2025	70,841,000	(5,149)	32,534,454	103,370,305

Chief Executive




Director



	31-12-25 RS.	30-06-25 RS.
4. SHARE CAPITAL		
1,000,000 (2010:1,000,000) ordinary shares of Rs.100/- each	<u>100,000,000</u>	<u>100,000,000</u>
128,410 (2010:28,410) ordinary shares of Rs. 100/- each issued against cash	70,841,000	70,841,000
580,000 (2010:580,000) shares of Rs. 100/- each issued against consideration other than cash	<u>58,000,000</u>	<u>58,000,000</u>
	<u>128,841,000</u>	<u>128,841,000</u>
Pattern of shareholding is given as under:		
Chief Executive		
Asnan-ul-Haq	23,315,300	23,315,300
Directors		
Ammar-ul-Haq	<u>47,525,700</u>	<u>47,525,700</u>
	<u>70,841,000</u>	<u>70,841,000</u>
5. TRADE & OTHER PAYABLES		
Due to clients and others	189,872,691	90,612,077
Accrued & Other Liabilities	546,814	670,997
BANK AL HABIB LTD 000457-02-5 EXPENSE ACCOUNT	41,116,415	29,072,826
Other Payables	<u>2,500,000</u>	<u>2,500,000</u>
	<u>234,035,920</u>	<u>122,855,900</u>

Due to clients and others represent the amounts due to customers and members on account of trades undertaken before year-end but becoming due after year-end.

6. CONTIGENCIES AND COMMITMENTS

Contigencies	NIL	NIL
Commitments	NIL	NIL

		31-12-25	30-06-25
		<u>RS.</u>	<u>RS.</u>
7. OPERATING FIXED ASSET			
Operating Fixed Asset	7.1	313,963	369,368
Advance for acquiring Office space at NCEL Building Project		2,500,000	2,500,000
		<u>2,813,963</u>	<u>2,869,368</u>

7.1. PROPERTY AND EQUIPMENT - tangible

PARTICULARS	COST			DEPRECIATION				W.D.V.
	AS ON 01-07-2025	ADDITION (DELETION)	AS ON 31-12-25	AS ON 01-07-2025	RATE %	FOR THE YEAR	AS ON 31-12-25	AS ON 31-12-25
Furniture & Fixtures	97,848	-	97,848	75,689	15	3,324	79,013	18,835
Office Equipment	1,909,238	-	1,909,238	1,645,229	15	39,601	1,684,830	224,408
Vehicle	120,000	-	120,000	36,800	15	12,480	49,280	70,720
	<u>2,127,086</u>	<u>-</u>	<u>2,127,086</u>	<u>1,757,718</u>		<u>55,405</u>	<u>1,813,123</u>	<u>313,963</u>

8. ROOM AND MEMBERSHIP CARD- INTANGIBLE

Trasding Right Entitlement Certificate-PSX	5,000,000	5,000,000
Room - LSE building	<u>4,600,000</u>	<u>4,600,000</u>
	<u>9,600,000</u>	<u>9,600,000</u>

The value of membership card and room revised due to TRAC HOLDER.

9. LONG TERM INVESTMENT

INVESTMENT -IN LAHORE STOCK EXCHANGE -SHARES	12,053	12,053
	<u>12,053</u>	<u>12,053</u>

10. LONG TERM SECURITY DEPOSITS

Deposits with:

National Clearing Company of Pakistan Ltd	1,400,000	1,400,000
PMEX Deposits	750,000	750,000
Pakistan stock exchange	<u>800,000</u>	<u>500,000</u>
	<u>2,950,000</u>	<u>2,650,000</u>

11. SHORT TERM INVESTMENT

INVESTMENT -IN LISTED COMPANY-SHARES	-	5,928,738
	<u>-</u>	<u>5,928,738</u>

12. TRADE DEBTS

Receivable from clients	151,911,371	54,527,939
Provision for bad debts	<u>(3,883,811)</u>	<u>(3,883,811)</u>
	<u>148,027,560</u>	<u>50,644,128</u>

These represent the amounts due from customers and members on account of trades undertaken before year-end but becoming due after year-end. All receivable amounts are secured and considered good by the management.