



Sakarwala Capital Securities (Pvt) Ltd.

Corporate Stock Brokerage House Pakistan Stock Exchange Ltd. Karachi
Corporate Commodities Brokerage House Pakistan Mercantile Exchange Ltd. Karachi

UNADITED FINANCIAL STATEMENTS

**For the 2nd Quarter & Half Year
Ended December 2024**

TREC NO.	SECURITIES BROKER LIC. NO.	CDS PARTICIPANT ID
010	BRP-04	04424
TREC NO.	COMMODITIES BROKER LIC. NO.	
050	BRP-04	

HEAD OFFICE :

114, 3rd Floor, Stock Exchange Building, Karachi.
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BRANCH OFFICE :

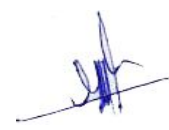
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SAKARWALA CAPITAL SECURITIES (PRIVATE) LIMITED
STATEMENT OF FINANCIAL POSITION
FOR THE HALF-YEARAS UN AUDITED AT DECEMBER 31, 2024

	Note	Dec-24 Rupees	Jun-24 Rupees
ASSETS			
NON CURRENT ASSETS			
Property and equipment	4	19,407,793	20,600,366
Investment property	5	49,500,000	49,500,000
Intangible assets	6	3,250,000	3,250,000
Long term investment	7	52,806,946	24,376,828
Long term deposits	8	4,010,000	4,010,000
		128,974,738	101,737,195
CURRENT ASSETS			
Trade debts - unsecured	9	63,808,138	61,504,959
Short term investments	10	-	4,828,470
Investment in margin financing	11	-	-
Advances, deposits and other receivables	12	41,213,040	31,985,033
Bank balances	13	310,182,591	372,942,325
		415,203,769	471,260,787
TOTAL ASSETS		544,178,508	572,997,982
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital	14	100,000,000	100,000,000
Issued, subscribed and paid-up capital	14	100,000,000	100,000,000
Capital Reserve			
General reserve		2,720,820	2,720,820
Surplus on revaluation of property and equipment	15	16,535,928	16,535,928
		19,256,748	19,256,748
Revenue Reserve			
Unappropriated profit		94,798,309	86,360,308
Surplus on re-measurement of equity investment at FVOCI		35,587,176	7,157,059
		130,385,485	93,517,367
Total equity		249,642,233	212,774,114
NON-CURRENT LIABILITIES			
Long term loan	16	-	-
CURRENT LIABILITIES			
Trade and other payables	17	294,536,274	360,223,868
TOTAL EQUITY AND LIABILITIES		544,178,508	572,997,982

The annexed notes form an integral part of these financial statements.



Chief Executive

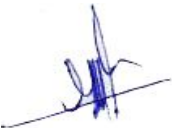



Director

SAKARWALA CAPITAL SECURITIES (PRIVATE) LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE HALF-YEARAS UN AUDITED AT DECEMBER 31, 2024

	Note	Dec-24 Rupees	Jun-24 Rupees
Operating revenue	19	19,439,989	38,253,451
Capital gain on sale of investments - net		262,000	7,279,274
Unrealised (loss)/gain on remeasurement of short term investments		-	2,880,690
Dividend income		1,332,067	1,529,080
		21,034,056	49,942,495
Administrative expenses	20	(30,754,033)	(67,377,468)
Loss Allowance		-	-
Financial charges	21	(19,498)	(852,951)
Other income	22	18,177,477	31,903,687
Profit before income tax and levy (minimum tax)		8,438,002	13,615,762
Final taxes	23.1	-	(229,362)
Minimum tax	23.2	-	(878,634)
Profit/(loss) before taxation		8,438,002	12,507,766
Taxation	24	-	(438,964)
Profit/(loss) after taxation		8,438,002	12,068,802
Earnings/(loss) per share - Basic and Diluted	25	8.44	12.07

The annexed notes form an integral part of these financial statements.


Chief Executive

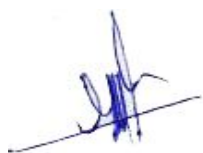



Director

SAKARWALA CAPITAL SECURITIES (PRIVATE) LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE HALF-YEARAS UN AUDITED AT DECEMBER 31, 2024

	Dec-24	Jun-24
	-----Rupees-----	
Profit/(loss) for the year	8,438,002	12,068,802
Other comprehensive income:		
Items that will not be reclassified subsequently to profit or loss		
Unrealised loss on re-measurement of Investment at FVOCI	28,430,117	10,294,976
Total comprehensive (loss) for the year	<u>36,868,119</u>	<u>22,363,777</u>

The annexed notes form an integral part of these financial statements.



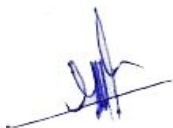
Chief Executive



Director

SAKARWALA CAPITAL SECURITIES (PRIVATE) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE HALF-YEARAS UN AUDITED AT DECEMBER 31, 2024

		CAPITAL RESERVE		REVENUE RESERVE		
	Issued, subscribed	Capital Reserve	Surplus on revaluation	Unappropriat ed	Surplus on re-	Total
	-----Rupees-----					
Balance as at June 30, 2023	100,000,000	2,720,820	18,373,253	72,454,180	(3,137,917)	190,410,337
Total comprehensive income for the year ended June 30, 2023						
Profit after taxation	-	-	-	12,068,802	-	12,068,802
Unrealised gain/loss on	-	-	-	-	10,294,976	10,294,976
	-	-	-	12,068,802	10,294,976	22,363,777
Transfer of incremental depreciation	-	-	(1,837,325)	1,837,325	-	-
Balance as at June 30, 2024	100,000,000	2,720,820	16,535,928	86,360,308	7,157,059	212,774,114
Profit after taxation	-	-	-	8,438,002	-	8,438,002
Unrealised gain/loss on	-	-	-	-	28,430,117	28,430,117
	-	-	-	8,438,002	28,430,117	36,868,119
Transfer of incremental depreciation	-	-	-	-	-	-
Balance as at December 31, 2024	100,000,000	2,720,820	16,535,928	94,798,309	35,587,176	249,642,233



Chief Executive

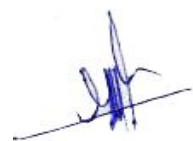



Director

SAKARWALA CAPITAL SECURITIES (PRIVATE) LIMITED
STATEMENT OF CASH FLOW
FOR THE HALF-YEARAS UN AUDITED AT DECEMBER 31, 2024

Note	Dec-24 -----Rupees-----	Jun-24
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	8,438,002	13,615,762
<u>Adjustment for non-cash items:</u>		
Depreciation	1,192,573	2,740,679
Financial charges	19,498	852,951
Reversal of provision for doubtful debts	-	-
Gain on sale of property and equipment	-	-
Capital gain on sale of investments - net	(262,000)	(7,279,274)
Unrealised loss/(gain) on remeasurement of short term investments	-	(2,880,690)
Operating (loss)/profit before working capital changes	950,071	(6,566,334)
<u>Changes in working capital</u>		
Trade debts	(2,303,179)	(41,372,907)
Advances, deposits and prepayments	(5,966,719)	17,544,000
Receivable against margin financing	-	3,299,240
Trade and other payable	(65,687,594)	200,813,256
Net changes in working capital	(73,957,492)	180,283,589
Financial charges paid	(19,498)	(852,951)
Minimum, final and tax paid	(3,261,289)	(4,826,426)
Net cash generated from/(used in) operating activities	(67,850,206)	181,653,640
CASH FLOW FROM INVESTING ACTIVITIES		
Sale proceed on disposal of property and equipment	-	-
Short term investment-net	5,090,470	16,347,934
Net cash generated from /(used in) investing activities	5,090,470	16,347,934
CASH FLOWS FROM FINANCING ACTIVITIES		
Loan paid	-	(6,035,597)
Net cash (used in)/generated from financing activities	-	-
Net increase(decrease) in cash and cash equivalent	(62,759,736)	191,965,977
Cash and cash equivalent at beginning of the year	372,942,325	180,976,347
Cash and cash equivalent at end of the year	310,182,591	372,942,324

The annexed notes form an integral part of these financial statements.



Chief Executive




Director