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Corporate Member, Pakistan Stock Exchange (Guarantee) Ltd.

ASDA Securities (Private) Limited

Un- Audited Financial Statements

AS of March 31, 2026

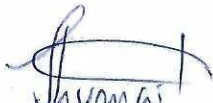
ASDA Securities (Private) Limited
Statement of Financial Position
As at March 31, 2026

	Note	March 2026 -----Rupees-----
ASSETS		
Non-Current assets		
Property and Equipment	5	21,560,405
Intangible Assets	6	2,500,000
Long Term Investments	7	-
Long Term Loan to Staff	8	631,373
Long Term Deposits	9	7,000,000
		31,691,777
Current Assets		
Trade Receivables	10	234,763,821
Loan and advances	11	9,842,000
Trade Deposits	12	65,812,799
Short term investments	13	595,839,778
Cash at Banks	14	89,524,130
		995,782,527
TOTAL ASSETS		1,027,474,305
EQUITY AND LIABILITIES		
Share Capital and Reserves - Authorized Capital		
15,000,000 ordinary shares of		
Rs. 10 each		200,000,000
Issued, Subscribed and Paid-up capital	15	174,000,000
Un-appropriated profit		144,174,230
Fair value gain on remeasurement of investment at fair value through other comprehensive income		-
		318,174,230
Loan from director and sponsor - Equity contribution	16	-
		318,174,230
NON - CURRENT LIABILITIES		
Deferred Liabilities	17	3,618,828
BIPL-Car Finance Payable LONG TERM		6,105,377
CURRENT LIABILITIES		
Trade and other payables	18	157,063,162
Accrued markup	19	14,706,013
Short term borrowings -secured	20	504,576,229
BIPL-Car Finance Payable		3,052,688
Provision for taxation		20,177,794
		699,575,886
		1,027,474,305

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


Chief Executive




Director

ASDA Securities (Private) Limited

Statement of Profit or Loss

and other comprehensive income

For The Year Ended March 31, 2026

	Note	2026 -----Rupees-----
Operating Revenues - net	21	57,789,808
Unrealized loss on remeasurement of investment in listed shares	13.1	(193,902,030)
Realized gain on sale of short term investments		221,211,190
		85,098,968
Administrative and Operating Expenses	22	(67,702,324)
Other Expenses - Workers welfare fund		550,754
Finance Cost	23	(44,934,348)
		(112,085,918)
		(26,986,949)
Other Income		-
Profit before levies and taxation		(26,986,949)
Levies	24	
Profit before taxation		(26,986,949)
Provision for taxation	25	(34,516,571)
Profit after taxation		(61,503,521)

Other Comprehensive Income

Items not re-classifiable to statement of profit or loss

Gain on remeasurement of investment classified as Investment at fair value through other comprehensive income

Recognized gain on disposal of investment classified as Investment at fair value through other comprehensive income

Remeasurement gain on defined benefit plan

Total Comprehensive income for the year

(61,503,521)

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



Chief Executive




Director

5 Property and Equipment

Net Carrying value basis - July 01, 2025

Opening net book value

Additions (at Cost)

Depreciation charge

Closing net book value

2026					
Furniture and fittings	Computers	Vehicles	Office at KSE Building	Vehicle (Right-of-Use Asset)	Total
-----Rupees-----					
111,289	4,145	5,988,526	3,733,722	13,510,065	23,347,747
-	-	170,000	-	-	170,000
(8,347)	(933)	(682,209.25)	(140,015)	(1,125,839)	(1,957,342)
102,942	3,212	5,476,317	3,593,708	12,384,226	21,560,405

Gross Carrying value basis - March 31, 2026

Cost

Accumulated depreciation

Net book value

437,824	427,740	8,696,675	5,700,000	13,510,065	28,772,304
(334,882)	(424,528)	(3,220,358)	(2,106,293)	(1,125,839)	(7,211,899)
102,942	3,212	5,476,317	3,593,708	12,384,226	21,560,405



	Note	2026 -----Rupees-----
6 INTANGIBLE ASSETS		
Membership Entitlements		
Pakistan Stock Exchange Limited TREC		10,426,000
Impairment loss		(7,926,000)
Trading Right Entitlement Certificate (TREC)		2,500,000
7 LONG TERM INVESTMENTS		
<u>Fair Value through other comprehensive income</u>		
Nil (2024: 400,738) Ordinary shares of Rs. 10 each of		
Pakistan Stock Exchange Limited - Listed at PSX		-
Less: Remeasurement gain for the year		-
8 LONG TERM LOAN TO STAFF - Interest free, unsecured		
To employees other than CEO, Directors and Executives		973,373
Amount due in twelve months shown under current assets		(342,000)
		631,373
9 LONG TERM DEPOSITS		
Deposit with CDC Pakistan Ltd		100,000
Deposit with National Clearing Company of Pak Ltd		1,400,000
BMC - PSX Deposit		5,500,000
		7,000,000
10 TRADE RECEIVABLES		
Unsecured, Considered Good		
Brokerage		234,763,821
		234,763,821
11 LOANS AND ADVANCES-Considered good, Unsecured		
Current Portion of Long term loan to staff		342,000
Advance for CAR SAZGAR - HAVAL HEV 7		6,500,000
Advance Against for Purchase Office # NB-610		3,000,000
		9,842,000
12 TRADE DEPOSITS		
With NCCPL		
MTS Losses / Exposure Margin		57,924,403
Future Losses / Exposure Margin		4,395,947
Future (Balance retained against future contract)		3,472,449
GEM Losses / Exposure Margin		20,000
		65,812,799



13 SHORT TERM INVESTMENTS**At fair value through profit or loss**

In Listed Companies 13.1 595,839,778

13.1 In Listed Shares

Cost of Investments including held under MTS

789,741,808

Unrealized loss on remeasurement of investment for the year

(193,902,030)

Net Carrying Values being market values

595,839,778

14 CASH AT BANKS

Client's current accounts balances

Js Bank Ltd (Client A/c)

89,506,699

89,506,699

House current accounts balances

MCB Bank Ltd

17,431

17,431

89,524,130

15 ISSUED, SUBSCRIBED AND PAID UP CAPITAL

2025

2025

7,900,000

7,900,000

Allotted for consideration paid in cash

79,000,000

9,500,000

9,500,000

Allotted for consideration other than cash,
(Conversion of KSE membership at the time
of conversion into Company)

95,000,000

17,400,000

17,400,000

174,000,000

16 LOAN FROM DIRECTOR & SPONSOR - EQUITY CONTRIBUTION

Loan From Director & Sponsor - Unsecured, interest free

9,000,000

Less: Current portion of loan from director and sponsor

(9,000,000)

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This loan is repayable at the discretion of the company, hence in accordance with TR-32 issued by Institute of Chartered Accountants of Pakistan (ICAP), the loan has been classified as equity contribution as per Selected Opinion of ICAP. However the loan will be repaid in the ensuing year hence classified as current. The movement is as follows:

17 DEFERRED LIABILITIES

Deferred taxation

17.1

Defined benefit plan - Gratuity

17.2

3,618,828

3,618,828



	Note	2026 -----Rupees-----
18 TRADE AND OTHER PAYABLES		
Creditors for sale of shares on behalf of clients	18.1	89,506,699
MTS unreleased payable		57,124,419
		146,631,118
Traders share in commission payable		2,246,660
Accrued Expenses		476,823
Provision for workers welfare fund		7,272,912
Other Liabilities	18.2	435,649
		157,063,162
Telephone Bill		43,560
Cdc Monthly Invoice		180,983
Ncss Monthly Invoice		205,367
Kse Electric & Service Charges		46,913
		476,823
18.2 Other Liabilities		
Withholding tax		19,641
Sindh sales tax on commission		416,008
		435,649
19 ACCRUED MARKUP		
Accrued mark-up on running finance - secured		14,706,013
20 SHORT TERM BORROWINGS -Secured		
Secured, Markup Bearing		
Running finances from bank		504,576,229
		504,576,229
21 OPERATING REVENUES - NET		
Brokerage Revenue - Securities		42,679,737
Income From Exposure Deposits NCCPL - MTS		2,616,126
Income From Exposure Deposits NCCPL - RMS		1,271,160
Recover / Other Charges		611,436
Profit in Cash Margin - BMC		215,341
		47,393,800
Less: Tradee's shares in brokerage		(13,531,306)
		33,862,494
Dividend Income		23,927,314
		57,789,808



22 ADMINISTRATIVE AND OPERATING EXPENSES

Salaries and benefits		13,399,000
Fees, subscription and charges		24,908,050
Communication and Conveyance		386,475
KSE IT and KATS		1,033,921
Utilities		1,009,451
Office Repairs and maintenance		2,727,176
Software Maintenance		1,066,165
General Expenses		1,691,400
Printing and stationery / Courier Service		76,495
Computer Expenses		260,615
Insurance		153,968
Entertainment		899,060
Donation / Zakat	22.1	1,970,000
Bad Debit Expenses		29,179
Depreciation		1,957,342
Mobile Purchase / Expenses		1,650,500
Credit Cards Payments		3,325,225
Traveling Expenses		5,464,100
Prior Year Tax Expenses		4,547,294
		1,046,910
Auditors' Remuneration	22.2	99,999
		<u>67,702,324</u>

23 FINANCE COST

Mark-up on short term running finances	44,572,348
Mark-up on short term Investments under BIPL - CAR Finance	362,000
	<u>44,934,348</u>

24 LEVIES

Final tax and minimum tax	-
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25 TAXATION

Current - for the year	34,516,571
Deferred	-
	<u>34,516,571</u>



Chief Executive




Director