

Mohammad Munir Mohammad Ahmed Khanani Securities Limited

Statement of Financial Position

As at September 30, 2025

	Note	Sep. 2025 Rupees	2025 Rupees
ASSETS			
Non-current assets			
Property and equipment	4	89,753,769	99,445,006
Intangible assets	5	3,092,740	3,140,800
Long term deposits	6	2,624,000	2,624,000
Investment property	7	89,370,409	90,501,680
Deferred tax - net		-	-
		184,840,918	195,711,486
Current assets			
Short term investment in securities	8	7,791,473,733	5,485,180,944
Trade debts	9	6,795,113,818	4,776,725,274
Loans, deposits, advances and other receivables	10	889,153,189	1,171,294,001
Taxation-net		57,812,506	72,118,280
Bank balances	11	5,862,530,201	4,101,615,192
		21,396,083,447	15,606,933,691
Total assets		21,580,924,365	15,802,645,177
EQUITIES AND LIABILITIES			
Share capital and reserves			
<i>Authorized capital</i>			
50,000,000 (2024: 50,000,000) ordinary shares of Rs.10/- each		500,000,000	500,000,000
Issued, subscribed and paid-up capital	12	395,140,540	395,140,540
<i>Revenue reserve</i>			
Unappropriated profits		6,556,818,185	4,721,422,871
		6,951,958,725	5,116,563,411
Non- current liabilities			
Long term deposits	13	633,333	633,333
Staff retirement benefits - gratuity	14	41,219,304	41,219,304
Deferred tax - net	15	435,436,943	74,605,643
		477,289,580	116,458,280
Current liabilities			
Short term borrowings - secured	16	6,049,063,609	4,809,257,371
Loan from director		565,000,000	502,500,000
Trade and other payables	17	7,537,612,451	5,243,225,219
Accrued markup on short term borrowings		-	14,640,896
		14,151,676,060	10,569,623,486
Contingency and commitments	18	-	-
Total equity and liabilities		21,580,924,365	15,802,645,177
		-	-

The annexed notes from 1 to 29 form an integral part of these financial statements.

Chief Executive

Director

Mohammad Munir Mohammad Ahmed Khanani Securities Limited

Statement of Profit or Loss

For the period ended September 30, 2025

	Note	Sep. 2025 Rupees	2025 Rupees
Operating revenue	19	472,448,955	1,440,717,801
Capital gain on sale of short term investments - net	20	728,202,180	1,405,292,139
Net change in unrealized gain on re-measurement of short term investments - net	8	1,441,901,146	450,109,447
		<u>2,642,552,281</u>	<u>3,296,119,387</u>
Administrative and operating expenses	21	(74,323,199)	(330,440,238)
Finance costs	22	(4,124,442)	(122,071,281)
Other income	23	7,214,828	84,065,919
Profit before levies and taxation		<u>2,571,319,468</u>	<u>2,927,673,787</u>
Levies	24	(5,169,753)	(45,378,101)
Profit before taxation		<u>2,566,149,715</u>	<u>2,882,295,686</u>
Taxation - net	25	(730,754,401)	(548,761,348)
Profit after taxation		<u><u>1,835,395,314</u></u>	<u><u>2,333,534,338</u></u>
Earning per share - basic and diluted	26	<u><u>46.45</u></u>	<u><u>59.06</u></u>

The annexed notes from 1 to 29 form an integral part of these financial statements.

Chief Executive

Director

Mohammad Munir Mohammad Ahmed Khanani Securities Limited

Statement of Changes in Equity

For the period ended September 30, 2025

	Issued, subscribed and paid up capital	Revenue reserve Unappropriated profits	Total
	Rupees		
Balance as on June 30, 2023	395,140,540	1,949,286,425	2,344,426,965
<i>Total comprehensive income for the year ended June 30, 2024</i>			
Profit after taxation	-	1,035,264,327	1,035,264,327
Other comprehensive income	-	(201,521,679)	(201,521,679)
	-	833,742,648	833,742,648
Balance as on June 30, 2024	395,140,540	2,783,029,073	3,178,169,613
<i>Total comprehensive income for the year ended June 30, 2025</i>			
Profit after taxation	-	2,333,534,338	2,333,534,338
Dividend	-	(395,140,540)	(395,140,540)
Other comprehensive income	-	-	-
	-	1,938,393,798	1,938,393,798
Balance as on June 30, 2025	395,140,540	4,721,422,871	5,116,563,411
<i>Total comprehensive income for the period ended Sep. 30, 2025</i>			
Profit after taxation	-	1,835,395,314	1,835,395,314
Dividend	-	-	-
Other comprehensive income	-	-	-
	-	1,835,395,314	1,835,395,314
Balance as on Sep. 30, 2025	395,140,540	6,556,818,185	6,951,958,725

The annexed notes from 1 to 29 form an integral part of these financial statements.

Chief Executive

Director

Mohammad Munir Mohammad Ahmed Khanani Securities Limited

Statement of Comprehensive Income

For the period ended September 30, 2025

	Sep. 2025 Rupees	2025 Rupees
Profit after taxation	1,835,395,314	2,333,534,338
Other comprehensive income	-	-
Total comprehensive income for the period	<u>1,835,395,314</u>	<u>2,333,534,338</u>

The annexed notes from 1 to 29 form an integral part of these financial statements.

Chief Executive

Director

Mohammad Munir Mohammad Ahmed Khanani Securities Limited

Statement of Cash Flows

For the period ended September 30, 2025

		Sep. 2025 Rupees	2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES	<i>Note</i>		
Profit before levies and taxation		2,571,319,468	2,927,673,787
<i>Adjustment for non-cash and other items :</i>			
Depreciation on property and equipment	4	4,125,718	15,908,765
Amortization of intangible assets	5.1	48,060	274,628
Depreciation on investment property	7	1,131,271	4,763,246
Net change in unrealized gain on re-measurement of short term investments - net	8.1	(1,441,901,146)	(450,109,447)
Capital Gain on sale of short term investments - net	20	(728,202,180)	(1,405,292,139)
Provision for gratuity	21.1	-	41,219,304
Finance costs	22	4,124,442	122,071,281
Rental income	23	(6,295,449)	(24,389,840)
		<u>(2,166,969,284)</u>	<u>(1,695,554,202)</u>
Operating profit before working capital changes		404,350,184	1,232,119,585
Change in working capital			
<i>(Increase) / decrease in current assets</i>			
Short term investments - net		(136,189,463)	(79,796,115)
Trade debts		(2,018,388,544)	(2,142,869,117)
Loans, advances and other receivables		282,140,812	(1,094,795,032)
		<u>(1,872,437,195)</u>	<u>(3,317,460,264)</u>
<i>(Decrease) / increase in current liabilities</i>			
Trade and other payables		2,294,387,232	3,075,218,291
Cash generated from / (used in) operations		826,300,222	989,877,612
Financial charges paid		(18,765,338)	(140,647,306)
Income tax paid		<u>(360,787,079)</u>	<u>(526,740,762)</u>
Net cash generated from / (used in) operating activities		446,747,804	322,489,544
CASH FLOW FROM INVESTING ACTIVITIES			
Addition to property and equipment	4	(11,084,482)	(30,614,196)
Disposal of property and equipment		16,650,000	-
Rent received	23	6,295,449	24,389,840
Long term deposits		-	124,000
Net cash used in investing activities		11,860,967	(6,100,356)
CASH FLOW FROM FINANCING ACTIVITIES			
Dividend paid		-	(395,140,540)
Loan from Directors		62,500,000	502,500,000
Net cash generated from / (used in) financing activities		62,500,000	107,359,460
Net increase in cash and cash equivalents		521,108,771	423,748,648
Cash and cash equivalents at the beginning of the period		<u>(707,642,179)</u>	<u>(1,131,390,827)</u>
Cash and cash equivalents at the end of the period	27	<u><u>(186,533,408)</u></u>	<u><u>(707,642,179)</u></u>

The annexed notes from 1 to 29 form an integral part of these financial statements.

Chief Executive

Director