

**N.U.A SECURITIES (PRIVATE) LIMITED**  
TREC HOLDER - PAKISTAN STOCK EXCHANGE LIMITED

**Un Audited**  
Half Yearly Financial Account  
As on December 31, 2024

**NUA SECURITIES (PRIVATE) LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2023**

	Note	Dec 2024 (Rupees)	June 2024 (Rupees)
<b><u>ASSETS</u></b>			
<b><u>NON CURRENT ASSETS</u></b>			
Property and equipment	1	8,387,500	8,387,500
Intangible assets	2	2,500,000	2,500,000
Investment at fair value through other comprehensive income	3	-	-
Long term deposits	4	16,400,000	1,400,000
		27,287,500	12,287,500
<b><u>CURRENT ASSETS</u></b>			
Trade debts	5	13,696,601	1,386,296
Investment at fair value through profit and loss	6	38,730,664	48,038,000
Investment in Margin Financing	7	81,612,825	56,141,922
Advances, deposits, prepayments and other receivables	8	87,689,097	33,160,328
Cash and bank balances	9	28,935,829	11,241,471
		250,665,016	149,968,017
		277,952,516	162,255,517
<b><u>SHARE CAPITAL AND RESERVES</u></b>			
Authorized capital		150,000,000	150,000,000
<b>Share capital</b>			
Issued, subscribed and paid-up capital	10	87,500,000	87,500,000
<b>Capital Reserves</b>			
Surplus/(Deficit) - Investment at Fair value through OCI		-	-
Subordinate Loan from director		-	12,000,000
<b>Revenue reserves</b>			
Accumulated Profit/(Loss)		32,553,172	5,621,391
		120,053,172	71,147,886
<b><u>NON CURRENT LIABILITIES</u></b>			
Long term loan	11	30,000,000	30,000,000
Gratuity payable		1,125,000	1,125,000
		31,125,000	31,125,000
<b><u>CURRENT LIABILITIES</u></b>			
Trade and other payable	12	109,755,749	14,418,514
Short term loan		-	33,000,000
Running Finance Facility		17,018,595	-
		126,774,344	47,418,514
<b>Contingencies and commitments</b>			
	13	277,952,516	149,691,400

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


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

\_\_\_\_\_  
 Director

**NUA SECURITIES (PRIVATE) LIMITED**  
**STATEMENT OF PROFIT AND LOSS**  
**FOR THE PERIOD ENDED DECEMBER 31, 2023**

	Note	Dec 2024 (Rupees)	Dec 2023 (Rupees)
Revenue from contract with customers	14	42,167,757	21,931,034
Operating and administrative expenses	15	(33,972,265)	(25,711,474)
(Expected credit loss)/Reversal of Expected credit loss		-	239,871
Finance Cost	16	(306,195)	(388,510)
Other income	17	19,042,483	(9,432,919)
<b>NET PROFIT/(LOSS) BEFORE TAXATION</b>		<b>26,931,780</b>	<b>(13,361,998)</b>
Taxation	18	-	(320,690)
<b>NET PROFIT/(LOSS) AFTER TAXATION</b>		<b><u>26,931,780</u></b>	<b><u>(13,682,688)</u></b>

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


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

\_\_\_\_\_  
 Director

**NUA SECURITIES (PRIVATE) LIMITED**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE PERIOD ENDED DECEMBER 31, 2023**

	Dec 2024 <i>(Rupees)</i>	Dec 2023 <i>(Rupees)</i>
Profit/(loss) for the year	26,931,780	(13,682,688)
<b>Other comprehensive income:</b>		
Items that will not be subsequently reclassified in profit or loss		
Unrealised gain/ (loss) on revaluation of investments at fair value through other comprehensive income	-	(3,820,500)
	-	(3,820,500)
<b>TOTAL COMPREHENSIVE INCOME/(LOSS)</b>	<b>26,931,780</b>	<b>(17,503,188)</b>

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

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

\_\_\_\_\_  
Director

**NUA SECURITIES (PRIVATE) LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED DECEMBER 31, 2023**

Share capital	Capital Reserves	Revenue Reserves	Total	
Issued, subscribed and paid-up capital	Surplus / (Deficit) - Investment at FVTOCI	Accumulated Profit/ (Loss)		
----- <i>Rupees</i> -----				
<b>Balance as at June 30, 2022</b>	87,500,000	327,489	823,585	88,651,074
Net Loss for the year	-	-	(13,682,688)	(13,682,688)
Gain/(loss) move to Accumulated profit/(loss) on disposal of Investment at FVTOCI			-	-
Other comprehensive loss	-	(3,820,500)	-	(3,820,500)
<b>Balance as at June 30, 2023</b>	<u>87,500,000</u>	<u>(3,493,011)</u>	<u>(12,859,103)</u>	<u>71,147,886</u>
Net Loss for the year	-	-	26,931,780	26,931,780
Other comprehensive loss	-	-	-	-
<b>Balance as at December 31, 2023</b>	<u><u>87,500,000</u></u>	<u><u>(3,493,011)</u></u>	<u><u>14,072,677</u></u>	<u><u>98,079,666</u></u>

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

  
 Chief Executive

\_\_\_\_\_  
 Director

**NUA SECURITIES (PRIVATE) LIMITED**  
**STATEMENT OF CASH FLOW**  
**FOR THE PERIOD ENDED DECEMBER 31, 2023**

	Note	Dec 2024 (Rupees)	Dec 2023 (Rupees)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit/(loss) before taxation		26,931,780	(13,361,998)
<b>Adjustment</b>			
Depreciation		-	1,050,000
Dividend income		(1,238,875)	(27,249)
Capital Gain - Securities		(16,583,431)	15,857,356
Loss Allowance		-	(239,871)
Operating profit before working capital changes		(17,822,306)	16,640,236
<b>Changes in working capital</b>			
Decrease / (increase) in trade debts		(10,989,108)	311,408
Decrease / (increase) in advances, deposits and prepayments		(68,829,326)	10,613,305
Decrease / (increase) Investment in Margin Financing		(25,470,903)	969,023
(Decrease) / increase in trade and other payable		95,337,235	(18,238,537)
<b>Net changes in working capital</b>		(9,952,102)	(6,344,801)
Taxes paid		(65,990)	(513,665)
<b>Net cash (used in)/generated from operating activities</b>		(908,618)	(3,580,228)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Acquisition/Disposal of short term investments - net of sales		25,890,767	16,045,094
<b>Net cash generated from investing activities</b>		25,890,767	16,045,094
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Short term running finance		17,018,595	(5,179,597)
Short term loan from directors		(23,000,000)	2,400,000
Dividend received		1,238,875	27,249
<b>Net cash generated from financing activities</b>		(4,742,530)	(2,752,348)
Net increase in cash and cash equivalent		20,239,619	9,712,518
Cash and cash equivalent at beginning of the year		22,888,089	13,175,571
Cash and cash equivalent at end of the year		43,127,708	22,888,089

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

  
 Chief Executive

\_\_\_\_\_  
 Director