



N.U.A SECURITIES (PRIVATE) LIMITED

TREC HOLDER - PAKISTAN STOCK EXCHANGE LIMITED

Un Audited

Half Yearly Financial Account

As on December 31, 2025

NUA SECURITIES (PRIVATE) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT DEC 31, 2025

<u>ASSETS</u>	Note	2025 December (Rupees)	2025 June (Rupees)
<u>NON CURRENT ASSETS</u>			
Property and equipment	4	7,418,125	7,968,125
Intangible assets	5	2,500,000	2,500,000
Investment at fair value through other comprehensive income	6	-	-
Long term deposits	7	1,400,000	1,400,000
		11,318,125	11,868,125
<u>CURRENT ASSETS</u>			
Trade debts	8	82,117,237	-
Investment at fair value through profit and loss	9	-	-
Investment in Margin Financing	10	-	56,412,583
Advances, deposits, prepayments and other receivables	11	71,167,340	88,505,331
Cash and bank balances	12	12,146,584	60,145,349
		165,431,161	205,063,263
		176,749,286	216,931,388
<u>SHARE CAPITAL AND RESERVES</u>			
Authorized capital	13.1	150,000,000	150,000,000
Share capital			
Issued, subscribed and paid-up capital	13.2	87,500,000	87,500,000
Capital Reserves			
Surplus/(Deficit) - Investment at Fair value through OCI	14	-	-
Subordinate Loan from director	14	6,000,000	12,000,000
Revenue reserves			
Accumulated Profit/(Loss)		18,255,032	13,394,511
		111,755,032	112,894,511
<u>NON CURRENT LIABILITIES</u>			
Long term loan	15	18,000,000	18,000,000
Gratuity payable		2,200,000	2,200,000
		20,200,000	20,200,000
<u>CURRENT LIABILITIES</u>			
Trade and other payable	16	44,548,515	83,836,877
Running Finance Facility	17	245,740	-
		44,794,254	83,836,877
Contingencies and commitments	18		
		176,749,286	216,931,388

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 YEAR ENDED Dec 31, 2025

	Note	2025 December (Rupees)	2025 June (Rupees)
Revenue from contract with customers	19	33,495,181	71,856,274
Operating and administrative expenses	20	(30,568,740)	(76,498,482)
(Expected credit loss)/Reversal of Expected credit loss		-	38,046
Finance Cost	21	(34,430)	(1,041,733)
Other income	22	1,968,510	14,596,285
Other charges		-	(175,498)
Profit/(loss) before income tax, minimum tax differential and final tax		4,860,521	8,774,892
Minimum tax - levy	23	-	(668,479)
Final taxes - levy	24	-	(230,625)
		-	(899,104)
Profit/(loss) before income tax		4,860,521	7,875,788
Taxation	25	-	(102,668)
Profit/(loss) after income tax		4,860,521	7,773,120

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



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NUA SECURITIES (PRIVATE) LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED Dec 31, 2025

	2025 December <i>(Rupees)</i>	2025 June <i>(Rupees)</i>
Profit/(loss) for the year	4,860,521	7,773,120
Other comprehensive income:		
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	-	-
	-	-
TOTAL COMPREHENSIVE INCOME/(LOSS)	4,860,521	7,773,120

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



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NUA SECURITIES (PRIVATE) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED Dec 31, 2025

	Share capital	Capital Reserves		Revenue Reserves	Total
	Issued, subscribed and paid-up capital	Surplus / (Deficit) - Investment at FVTOCI	Subordinate Loan from director	Accumulated Profit/(Loss)	
	-----Rupees-----				
Balance as at June 30, 2024	87,500,000	-	12,000,000	5,621,391	105,121,391
Profit/(loss) for the year	-	-		7,773,120	7,773,120
Decrease in Surplus due to sell of PSX shares' during the year		-		-	-
Loan from directors	-	-	-	-	-
Other comprehensive loss	-	-		-	-
Balance as at June 30, 2025	87,500,000	-	12,000,000	13,394,511	112,894,511
Profit/(loss) for the year	-	-	-	4,860,521	4,860,521
Decrease in Surplus due to sell of PSX shares' during the year		-		-	-
Loan from directors	-	-	(6,000,000)	-	(6,000,000)
Other comprehensive income	-	-		-	-
Balance as at Dec 31, 2025	87,500,000	-	6,000,000	18,255,032	111,755,032

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



Chief Executive




Director

NUA SECURITIES (PRIVATE) LIMITED
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED Dec 31, 2025

	Note	2025 (Rupees)	2025 (Rupees)
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/(loss) before taxation		4,860,521	7,875,788
<u>Adjustment for non-cash items</u>			
Depreciation		550,000	633,333
Dividend income		-	-
Gain on disposal		-	(3,083,333)
Gratuity Expense		-	1,125,000
Capital Gain - Securities		(1,547,714)	(15,897,385)
Loss Allowance		-	36,626
Minimum tax - levy		-	668,479
Final taxes - levy		-	230,625
		(997,714)	(16,286,655)
<u>Changes in working capital</u>			
Decrease / (increase) in trade debts		(82,117,237)	(437,512)
Decrease / (increase) in advances, deposits and prepayments		17,337,991	(14,366,547)
Decrease / (increase) Investment in Margin Financing		56,412,583	(35,404,302)
(Decrease) / increase in trade and other payable		(39,288,362)	15,585,731
Net changes in working capital		(47,655,025)	(34,622,630)
Taxes paid		(1)	(809,177)
Net cash (used in)/generated from operating activities		(43,792,219)	(43,842,674)
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition/Disposal of short term investments - net of sales		1,547,713	23,193,385
Acquisition/Disposal of long term investments - net of sales		-	13,401,405
Dividend received		-	-
Net cash generated from investing activities		1,547,713	36,594,790
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from short term loan from directors		-	(37,700,000)
Repayment of short term loan from directors		-	14,700,000
Net cash generated from financing activities		-	(23,000,000)
Net increase in cash and cash equivalent		(42,244,506)	(30,247,884)
Cash and cash equivalent at beginning of the year		(7,359,795)	22,888,089
Cash and cash equivalent at end of the year	26	(49,604,301)	(7,359,795)

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Chief Executive




Director