

**Standard Capital Securities (Private) Limited**

**Statement of Financial Position**

**As at December 31, 2025**

	Dec-2025	June 2025
	-----Rupees-----	
<b>ASSETS</b>		
<b>Non-Current assets</b>		
Property and Equipment	160,193,207	153,840,393
Advance for PMEX Office Premises	2,500,000	2,500,000
Intangible Assets	2,750,000	2,750,000
Long Term Investments	-	11,208,642
Long Term loans to employees	2,033,250	1,654,750
Long Term Deposits	11,480,000	7,480,000
	178,956,457	179,433,785
<b>Current Assets</b>		
Trade debts	166,957,507	160,363,469
Loans	3,098,478	1,654,800
Trade Deposits, Prepayments & Interest Receivable	1,359,542,830	1,113,859,395
Sales tax on services	1,245,533	789,626
Short Term Investments	1,426,210,168	840,026,934
Cash and Bank Balances	455,754,859	174,142,302
	3,412,809,375	2,290,836,526
<b>TOTAL ASSETS</b>	<b>3,591,765,832</b>	<b>2,470,270,311</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Share Capital and Reserves</b>		
<b>Authorized Capital</b>		
20,000,000 (June 2025: 20,000,000) ordinary shares of Rs. 10 each	200,000,000	200,000,000
<b>Issued, Subscribed and Paid-up Capital</b>	197,800,000	197,800,000
Unappropriated Profit	931,370,566	668,866,624
Fair value gain on investment at fair value through comprehensive income	16,865,396	41,189,480
	1,146,035,962	907,856,104
Loan from chief executive - Equity Contribution	-	-
	1,146,035,962	907,856,104
<b>NON - CURRENT LIABILITIES</b>		
Lease liability against right of use assets	-	-
Deferred liabilities	19,441,773	18,638,110
	19,441,773	18,638,110
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	2,050,238,606	1,290,857,310
Accrued Markup	-	-
Current portion of lease liability against right of use assets	801,969	2,979,566
Current portion of loan from chief executive	-	30,000,000
Short Term Borrowings -secured	288,968,387	178,544,821
Income tax payable - net of payments	86,279,135	41,394,400
	2,426,288,097	1,543,776,097
Contingencies and commitments	-	-
	3,591,765,832	2,470,270,311



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**Standard Capital Securities (Private) Limited**  
**Statement of Profit or Loss**  
**And Other Comprehensive Income**  
**For The Period Ended December 31, 2025**

Dec-2025

June 2025

-----Rupees-----

Operating Revenues - net	262,498,964	371,858,233
Unrealized Gain on re-measurement of short term investment at fair value through profit or loss	43,704,497	20,028,852
Profit / Loss from Commodity Trading (PMEX) (Realized Gain / Loss – PMEX Trading)	418,738	-
Capital Gain on sale of short term investments	212,737,669	294,138,341
	<b>519,359,868</b>	<b>686,025,426</b>
Administrative and Operating Expenses	119,853,516	174,178,082
Other Expenses	8,552,218	9,504,667
Finance cost	1,222,512	5,660,641
	<b>129,628,246</b>	<b>189,343,390</b>
	<b>389,731,622</b>	<b>496,682,036</b>
Other Income	123,321	19,174,633
<b>Profit before levies and taxation</b>	<b>389,854,943</b>	<b>515,856,669</b>
Levies	(18,495,047)	(16,634,392)
<b>Profit before taxation</b>	<b>371,359,896</b>	<b>499,222,277</b>
Provision for taxation	(122,998,350)	(129,198,738)
<b>Profit after taxation</b>	<b>248,361,546</b>	<b>370,023,539</b>
<b>Other Comprehensive Income:</b>		
<b>Items never re-classifiable to statement of profit or loss</b>		
Net gain on remeasurement of investments at fair value through other comprehensive income - net of tax	6,511,116	20,655,653
Gain on disposal of FVOCI investments (1,200,000 PSX shares)	14,955,196	-
Remeasurement loss on defined benefit plan - net of tax	-	(857,974)
	<b>21,466,312</b>	<b>19,797,679</b>
	<b>269,827,858</b>	<b>389,821,218</b>
<b>Earning Per Share - Basic and diluted</b>	<b>13.64</b>	<b>19.71</b>



Dec-2025

June 2025

-----Rupees-----

**OPERATING REVENUES - Net**

Gross Brokerage Revenue - Securites Trading	212,179,265	268,212,995
Return on cash exposure RMS / MTS / BMC margin	52,352,178	107,751,867
Commission from PMEX	6,657,045	6,708,083
Return on Margin Financing / MTF / PMEX	5,698,791	8,842,468
	276,887,279	391,515,413
Less: Tradee's shares in brokerage	(31,110,423)	(52,966,239)
	245,776,856	338,549,174
Dividend income	16,722,108	33,309,059
	262,498,964	371,858,233

**ADMINISTRATIVE AND OPERATING EXPENSES**

Salaries and benefits	49,933,404	84,329,556
Fees and subscription	31,951,615	35,066,615
Communication	2,545,364	3,934,867
Utilities	6,264,670	5,334,031
Office and Computers repairs and maintenance	5,587,972	6,217,148
Vehicle running expenses	787,598	342,353
Printing and stationery	424,593	603,142
Office equipment and software maintenance	10,862,460	15,829,532
Rent, rates and taxes	818,017	1,766,000
Insurance	196,235	260,966
Legal and professional charges	1,394,442	1,633,409
Traveling and conveyance	39,000	2,789,270
Entertainment	772,732	3,753,867
Depreciation	3,191,144	5,139,712
Depreciation on right of use assets	1,736,269	3,578,952
Postage & Courier	50,116	143,113
Auditors' Remuneration-Audit Fee and sales tax thereon	239,000	686,000
Miscellaneous Expenses	2,876,949	480,960
Sales Tax Expense - Credit / Reduced Rate Disallowed	181,936	1,369,951
Penalty - PSX & SESSI	-	918,638
	119,853,516	174,178,082

**OTHER EXPENSES**

Expected credit losses	-	-
Workers Welfare Fund	7,956,223	9,504,667
Loss on disposal of property, plant & equipment	595,995	-
Bad Debt Written off	-	-
	8,552,218	9,504,667

**FINANCE COST**

Mark-up on short term running finance from bank	770,722	4,226,732
Mark-up on lease liabilities against right of use assets	260,981	1,050,823
Bank charges and commission	190,809	383,086
	1,222,512	5,660,641



Dec-2025

June 2025

-----Rupees-----

**OTHER INCOME**

Gain on disposal of property & equipment	-	-
Reversal of expected credit loss - net	-	18,964,437
Income from subscription of new companies (IPO)	18,476	36,825
Other Income - YouTube & Apple Incorporation	104,841	172,280
Other Income - Raast Comepnsation (BAFL) & PLS	4	1,091
	<u>123,321</u>	<u>19,174,633</u>

**LEVIES**

Final tax	<u>18,495,047</u>	<u>-16,634,392</u>
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This represent final tax under Income Tax Ordinance, 2001, representing levies in terms of requirements of IFRIC 21/IAS 37.

**TAXATION**

Current - for the year	92,074,346	126,613,107
Deferred- Charge	(215,808)	2,585,631
Prior year	31,139,812	-
	<u>122,998,350</u>	<u>129,198,738</u>

**Relationship between levies and taxation and profit before income tax :**

Levies	18,495,047	16,634,392
Taxation	122,998,350	129,198,738
<b>Total</b>	<u>141,493,397</u>	<u>145,833,130</u>

Profit before Levies and income tax	389,854,943	515,856,669
Income tax rate	29%	29%
Income tax on profit before income tax	113,057,933	149,598,434

**Tax effect of:**

Income assessed under final tax regime	(13,332,004)	(39,441,392)
Super tax	30,044,253	22,197,333
Others	11,723,215	13,478,755
<b>Levies and income tax</b>	<u>141,493,397</u>	<u>145,833,130</u>

*CSY*  
*2024*  
*12/24*

