

# **AMPLE SECURITIES PRIVATE LIMITED**

## **AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**30<sup>th</sup> June, 2025**

**MUSHTAQ & CO.**  
CHARTERED ACCOUNTANTS

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*Ample Securities (Pvt) Limited*

**Statement by Chief Executive Officer**

I, Muhammad Hussain, CEO of Ample Securities (Pvt) Limited declare that there are no transactions entered into by Ample Securities (Pvt) Limited during the year, which are fraudulent, illegal, or in violation of any securities market laws.

Muhammad Hussain  
Chief Executive Officer  
Ample Securities (Pvt) Limited

Dated: 03-10-2025

**TREC HOLDER: PAKISTAN STOCK EXCHANGE LIMITED**

Room: 512-514, 5<sup>th</sup> Floor, Pakistan Stock Exchange Main building, Stock Exchange Road Karachi.  
Tell: 32412412, 32467156



# *Ample Securities (Pvt) Limited*

## **Statement of Compliance with Corporate Governance Code for Securities Brokers (Given under Annexure-D of Securities Brokers Licensing and Operations Regulations 2016)**

Ample Securities (Pvt) Limited complies with the Corporate Governance Code under Securities Brokers (Licensing and Operations) Regulations No. 16(1)(f). Our board is skilled and effective, ensuring long-term success. Directors and their spouses hold no directorships in listed companies, are registered taxpayers with no loan defaults, and are tax-compliant. The company has met all corporate and financial reporting requirements of the Code. Auditors were appointed per SECP regulations. No transactions during the year were fraudulent, illegal, or in violation of SECP rules and regulations. All other material principles of the Code have been complied with.

**Muhammad Hussain**  
Chief Executive Officer

**Muhammad Amin**  
Director

Dated: 03-10-2025

**TREC HOLDER: PAKISTAN STOCK EXCHANGE LIMITED**

Room: 512-514, 5<sup>th</sup> Floor, Pakistan Stock Exchange Main building, Stock Exchange Road Karachi.  
Tell: 32412412, 32467156

## DIRECTORS REPORT

The Board of Director has reviewed the financial performance of the company. We are pleased to present our report together with the audited financial statement of the Company for the year June 30, 2025.

|   | Rupees            |
|---|-------------------|
| Operating Revenue   | 12,364,972        |
| Capital Gain on Securities  | 16,783,771        |
| Unrealized MTM Gain   | 8,903,416         |
| Operating Expense   | 15,213,160        |
| Profit from Operations  | 22,838,263        |
| Other Income  | 8,095,263         |
| <b>Profit before Taxation</b>   | <b>30,934,262</b> |
| Taxation  | 2,699,551         |
| <b>Profit after Taxation</b>  | <b>28,234,711</b> |
| Earnings per share for the year ended 30 <sup>th</sup> June 2025 was Rs | 2.90              |

### Company Performance:

During the year ended June 30, 2025, the Company earned a profit after tax of Rs. 28.23 million compared to Rs. 47.17 million in the previous year, primarily due to reduced capital gains and an increase in administrative costs driven by inflationary pressures. While the Pakistan Stock Exchange showed overall growth during the year Going forward, the Company remains cautiously optimistic, focusing on maintaining operational efficiency and prudent portfolio management in anticipation of a more stable economic environment.

### Capital Market Overview and Outlook:

FY25 reflected steady economic recovery driven by IMF-supported reforms, easing inflation, and a rebound in industrial and services activity. Inflation dropped sharply to 4.5%, prompting a significant reduction in the policy rate from 20.5% to 11%, while foreign exchange reserves strengthened. The KSE-100 Index surged to record high amid improved liquidity and investor optimism. However, persistent fiscal challenges, foreign outflows, policy uncertainties, tensions with India, continue to pose risks. Going forward, market performance will hinge on sustained fiscal stability and policy continuity.

**Dividend:** The Directors have not recommended any dividend during the year.

**External Auditors:** The retiring of auditors, M/s. Mushtaq and Co Chartered Accountants, being eligible, has offered themselves for reappointment.

  
Chief Executive Officer  
Director

Date: 03<sup>th</sup> October 2025



## INDEPENDENT AUDITOR'S REPORT

### To the members of the Ample Securities Private Limited *Report on the Audit of the Financial Statements*

#### Opinion

We have audited the annexed financial statements of **Ample Securities Private Limited**, which comprise the statement of financial position as at **June 30, 2025**, and the statement of profit or loss, the statement of comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, the statement of profit or loss, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017, in the manner so required and respectively give a true and fair view of the state of the Company's affairs as at June 30, 2025 and of the profit, comprehensive income, the changes in equity and its cash flows for the year then ended.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises information obtained prior to the date of auditor's report, and information expected to be made available to us after the date of auditor's report; but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Responsibilities of Management and Board of Directors for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and the requirements of the Companies Act, 2017 (XIX of 2017) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Board of Directors is responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

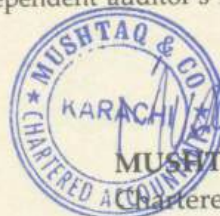
We communicate with Board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Report on Other Legal and Regulatory Requirements

Based on our audit, we further report that in our opinion:

- a) proper books of account have been kept by the Company as required by the Companies Act, 2017 (XIX of 2017);
- b) the statement of financial position, the statement of profit or loss, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows-together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017) and are in agreement with the books of account and returns;
- c) investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Company's business;
- d) no zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980); and
- e) The Company was in compliance with the requirement of section 78 of the Securities Act 2015, and the relevant requirements of Securities Brokers (Licensing and Operations) Regulations, 2016 as at the date on which the Financial Statements were prepared.

The engagement partner on the audit resulting in this independent auditor's report is **Zahid Hussain Zahid, FCA**.



Karachi:

Date: 07 OCT 2020

UDIN: AR202510043Bcg7DtAyp

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**AMPLE SECURITIES (PRIVATE) LIMITED.**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2025**

|  | Note | 2025<br>Rupees            | 2024<br>Rupees            |
|--|------|---------------------------|---------------------------|
| <b>ASSETS</b>  |      |                           |                           |
| <b>NON CURRENT ASSETS</b>                                    |      |                           |                           |
| Property and Equipment                                       | 4    | 15,463,401                | 8,505,448                 |
| Intangible Assets  | 5    | 1,690,000                 | 1,690,000                 |
| Long term deposits   | 6    | 4,795,000                 | 4,795,000                 |
| Long term investments  | 7    | 20,960,250                | 20,960,250                |
| Deferred Tax   | 8    | -                         | -                         |
|  |      | <u>42,908,651</u>         | <u>35,950,698</u>         |
| <b>CURRENT ASSETS</b>  |      |                           |                           |
| Trade Receivables  | 9    | 296,916                   | 992,809                   |
| Short Term Investment  | 10   | 107,456,148               | 36,211,886                |
| Advances, Deposits and Other Receivables                     | 11   | 17,268,403                | 26,259,971                |
| Cash and Bank Balances                                       | 12   | 3,610,369                 | 35,223,528                |
|  |      | <u>128,631,836</u>        | <u>98,688,194</u>         |
| <b>TOTAL ASSETS</b>  |      | <u><u>171,540,487</u></u> | <u><u>134,638,892</u></u> |
| <b>EQUITY AND LIABILITIES</b>                                |      |                           |                           |
| <b>SHARE CAPITAL AND RESERVES</b>                            |      |                           |                           |
| Authorized capital   |      | 300,000,000               | 300,000,000               |
| 30,000,000 (2024: 30,000,000) ordinary shares of Rs. 10 each |      |                           |                           |
| Issued, subscribed and paid up capital                       | 13   | 97,226,250                | 97,226,250                |
| Revenue Reserve  | 14   | 62,615,518                | 34,380,808                |
|  |      | <u>159,841,768</u>        | <u>131,607,058</u>        |
| <b>LIABILITIES</b>   |      |                           |                           |
| <b>NON CURRENT LIABILITIES</b>                               |      |                           |                           |
| <b>CURRENT LIABILITIES</b>                                   |      |                           |                           |
| Accrued Expenses & Other Liabilities                         | 15   | 4,566,913                 | 2,789,375                 |
| Short Term Borrowing   | 16   | 7,131,806                 | 242,459                   |
|  |      | <u>11,698,719</u>         | <u>3,031,834</u>          |
| <b>CONTINGENCIES AND COMMITMENTS</b>                         | 17   |                           |                           |
| <b>TOTAL EQUITY AND LIABILITIES</b>                          |      | <u><u>171,540,487</u></u> | <u><u>134,638,892</u></u> |

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

  
**CHIEF EXECUTIVE OFFICER**

  
**DIRECTOR**



**AMPLE SECURITIES (PRIVATE) LIMITED.**  
**STATEMENT OF PROFIT OR LOSS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

|  | Note | 2025<br>Note | 2024<br>Note |
|--|------|--------------|--------------|
| Operating Revenue                      | 18   | 12,364,972   | 9,204,421    |
| Capital gain on sale of securities     | 19   | 16,783,771   | 33,156,353   |
| Fair Value Adjustment                  |      | 8,903,416    | 5,022,358    |
| Gross profit                           |      | 38,052,159   | 47,383,132   |
| Administrative expenses                | 20   | (14,843,656) | (9,643,399)  |
| Finance Cost                           | 21   | (369,504)    | (399,501)    |
|  |      | (15,213,160) | (10,042,900) |
| Profit from operation                  |      | 22,838,999   | 37,340,232   |
| Other income                           | 22   | 8,095,263    | 11,667,261   |
| Profit Before Levies And Taxation      |      | 30,934,262   | 49,007,492   |
| Levies                                 | 23   | (2,699,552)  | -            |
| Profit Before Taxation                 |      | -            | (1,840,893)  |
| Taxation                               | 23   | -            | (1,840,893)  |
| Profit for the year                    |      | 28,234,710   | 47,166,600   |
| Earnings per share - basic and diluted | 24   | 2.90         | 4.85         |

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

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CHIEF EXECUTIVE OFFICER



DIRECTOR

AMPLE SECURITIES (PRIVATE) LIMITED.

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED JUNE 30, 2025

|   | Note | 2025<br>Rupees | 2024<br>Rupees |
|---|------|----------------|----------------|
| Profit for the year                     |      | 28,234,710     | 47,166,600     |
| Other comprehensive income for the year |      | -              | -              |
| Total comprehensive income for the year |      | 28,234,710     | 47,166,600     |

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

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CHIEF EXECUTIVE OFFICER

DIRECTOR



**AMPLE SECURITIES (PRIVATE) LIMITED.**

**STATEMENT OF CHANGES IN EQUITY**

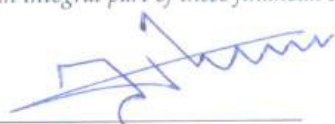
**FOR THE YEAR ENDED JUNE 30, 2025**

| Particulars                             | Share capital | Revenue Reserve               | Total equity |
|---|---------------|-------------------------------|--------------|
|   |               | Unappropriated Profit/ (loss) |              |
| Balance as at July 01, 2023             | 97,226,250    | (12,785,791)                  | 84,440,459   |
| Total comprehensive income for the year |               |                               |              |
| Profit for the year                     | -             | 47,166,600                    | 47,166,600   |
| Other comprehensive income for the year | -             | -                             | -            |
|   | -             | 47,166,600                    | 47,166,600   |
| Balance as at June 30, 2024             | 97,226,250    | 34,380,808                    | 131,607,058  |
| Total comprehensive income for the year |               |                               |              |
| Profit for the year                     | -             | 28,234,710                    | 28,234,710   |
| Other comprehensive income for the year | -             | -                             | -            |
|   | -             | 28,234,710                    | 28,234,710   |
| Balance as at June 30, 2025             | 97,226,250    | 62,615,518                    | 159,841,768  |

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



CHIEF EXECUTIVE OFFICER



DIRECTOR



**AMPLE SECURITIES (PRIVATE) LIMITED.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

|  | Note | 2025<br>Rupees | 2024<br>Rupees |
|--|------|----------------|----------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>              |      |                |                |
| Profit Before Levies And Taxation                        |      | 30,934,262     | 49,007,492     |
| Adjustments for:   |      |                |                |
| Depreciation   |      | 2,054,047      | 781,208        |
| Capital (gain) on disposal of securities                 |      | (16,783,771)   | (33,156,353)   |
| Unrealized (gain) on remeasurement of investments        |      | (8,903,416)    | (5,022,358)    |
| Accrued Profit   |      | (1,736,695)    | -              |
| Allowance for expected credit loss                       |      | 3,132          | 1,000          |
| Finance cost   |      | 369,504        | 399,501        |
|  |      | (24,997,199)   | (36,997,002)   |
| Profit before working capital changes                    |      | 5,937,063      | 12,010,490     |
| Decrease / (Increase) in current assets                  |      |                |                |
| Trade Receivables  |      | 692,761        | (993,752)      |
| Advances, Deposits and Other Receivables                 |      | 11,583,621     | (15,986,423)   |
| Short Term Investment                                    |      | (45,557,074)   | 60,249,529     |
|  |      | (33,280,692)   | 43,269,354     |
| Increase in current liabilities                          |      |                |                |
| Accrued Expenses & Other Liabilities                     |      | 1,777,538      | 567,722        |
|  |      | 1,777,538      | 567,722        |
| Cash (used in) / generated from operations               |      | (31,503,155)   | 43,837,076     |
| Finance cost paid  |      | (369,504)      | (399,501)      |
| Income Tax   |      | (3,554,908)    | (1,840,893)    |
|  |      | (3,924,412)    | (2,240,394)    |
| Net cash (used in) / generated from operating activities |      | (35,427,567)   | 41,596,683     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>              |      |                |                |
| Addition in property, plant and equipment                |      | (9,012,000)    | (9,000,000)    |
| Addition in Investments                                  |      | -              | (20,960,250)   |
| Net cash (used in) investing activities                  |      | (9,012,000)    | (29,960,250)   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>              |      |                |                |
| Increase in Short Term Borrowing                         |      | 6,889,346      | 242,459        |
| Net cash generated from financing activities             |      | 6,889,346      | 242,459        |
| Net (decrease) / increase in cash and cash equivalents   |      | (31,613,159)   | 23,889,382     |
| Cash and cash equivalents at the beginning of the year   |      | 35,223,528     | 11,334,146     |
| Cash and cash equivalents at the end of the year         | 12   | 3,610,369      | 35,223,528     |

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

CHIEF EXECUTIVE OFFICER

DIRECTOR



**AMPLE SECURITIES (PRIVATE) LIMITED****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED JUNE 30, 2025****1 LEGAL STATUS AND NATURE OF BUSINESS**

Ample Securities (Private) Limited (the Company) was incorporated as a private limited company under the repealed Companies Ordinance, 1984 (Now Companies Act, 2017) on June 12, 2002. The registered office of the Company is situated at Room No.s 512-514, 5th Floor, Stock Exchange Main Building, Stock Exchange Road, Karachi, Pakistan. The Company is engaged in the business of Stock Brokerage. The Company is a Trading Right Certificate Holder of the Pakistan Stock Exchange Limited and member of Pakistan Mercantile Exchange Limited.

**2 BASIS OF PREPARATION****2.1 Statement of compliance**

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The approved accounting and reporting standards applicable in Pakistan comprise of International Financial Reporting Standards issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and Provisions of and directives issued under the Companies Act, 2017. Where provisions of and directives issued under the Companies Act, 2017 differ from the IFRS, the provisions of and directives issued under the Companies Act, 2017 have been followed.

**2.2 Basis of measurement**

These financial statements have been prepared under the historical cost convention, except otherwise stated. Further, accrual basis of accounting is followed.

**2.3 Functional and presentation currency**

The financial statements are presented in Pak Rupees, which is also the Company's functional currency.

**2.4 Critical Accounting Estimates and Judgments**

The preparation of financial statements in conformity with approved accounting standards, as applicable in Pakistan, requires management to make judgments, estimates and assumptions that affect the application of policies and the reported amounts of assets, liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**2.5 Standards, Interpretations And Amendments To The Approved Accounting Standards**

25.1 There are certain amendments and interpretations to the accounting and reporting standards which are mandatory for the Company's annual accounting period which began on July 1, 2024. However, these do not have any significant impact on the Company's financial statements except as disclosed in note 3 to these financial statements.

25.2 Standards, amendments and interpretations to existing standards that are not yet effective and have not been early adopted by the Company:

|  | Effective date (annual reporting periods beginning on or after |
|--|--|
| IFRS 7 Financial Instruments: Disclosures (Amendments)   | 01-Jan-26  |
| IFRS 17 Insurance Contracts  | 01-Jan-26  |
| IFRS 9 Financial Instruments – Classification and Measurement of Financial Instruments (Amendments)                    | 01-Jan-26  |
| Annual improvements to IFRS 7, IFRS 9, IFRS 10 (Consolidated Financial Statements) and IAS 7 (Statement of Cash Flows) | 01-Jan-26  |

25.3 The above standards, amendments to approved accounting standards and interpretations are not likely to have any material impact on the Company's financial statements

25.4 Other than the aforesaid standards, interpretations and amendments, International Accounting Standards Board (IASB) has also issued the following standards and interpretation, which have not been notified locally or declared exempt by the Securities and Exchange Commission of Pakistan (SECP) as at 30 June 2025;

|          |  |
|----------|--|
| IFRS 1   | First-time Adoption of International Financial Reporting Standards |
| IFRIC 12 | Service Concession Arrangement                                     |
| IFRS 18  | Presentation and Disclosures in Financial Statements               |
| IFRS 19  | Subsidiaries without Public Accountability: Disclosures            |

3 MATERIAL ACCOUNTING POLICY INFORMATION

The material accounting policies set out below have been applied consistently to all periods presented in these financial statements

3.1 Property and equipment

These are initially measured at cost. Subsequent to initial recognition these are measured at cost less accumulated depreciation and impairment loss if any. Depreciation is charged to statement of profit or loss using the reducing method at the rates specified in the relevant note. Monthly depreciation is charged on additions during the month while no depreciation is charged on assets in the month of disposal.

Maintenance and normal repairs are charged to income as and when incurred while major improvements, if any, are capitalized. Maintenance and normal repairs are charged to statement of profit or loss as and when incurred. Major renewals and improvements are capitalized.

An item of property and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of asset) is included in the statement of profit or loss in the year in which the asset is derecognized.

3.2 Intangible assets

An intangible asset is recognized as an assets if it is probable that economic benefits attributable to the assets will flow to the company and cost of the assets can be measured reliably.

Intangible assets having finite useful lives are stated at cost less accumulated amortization and accumulated impairment losses, if any.

An intangible asset with an indefinite useful life is not amortized. However, the carrying amount is reviewed at each reporting date or whenever there is an indication that the asset may be impaired, to assess whether it is in excess of its recoverable amount, and where the carrying value exceeds the estimated recoverable amount, it is written down to its estimated recoverable amount.

3.3 Financial assets

3.3.1 Classification:

Initial measurement

The Company classifies its financial assets into following three categories:

- Fair value through other comprehensive income (FVOCI);
- Fair value through profit or loss (FVTPL); and
- Measured at amortized cost

The following assessments have been made on the basis of the facts and circumstances that existed at the date of initial application:

- The determination of business model within which a financial asset is held; and
- The designation and revocation of previous designation of certain financial assets as measured at FVTPL.

A financial asset is measured at amortized cost if it meets both of the following conditions and is not designated as at fair value through profit or loss:

- It is held within business model whose objective is to hold assets to collect contractual cash flows; and
- Its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on principal amount outstanding.
- Such financial assets are initially measured at fair value plus transaction costs that are directly

A financial asset is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

- It is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- Its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

For assets measured at fair value, gains and losses will either be recorded in the statement of profit or loss or other comprehensive income. For investments in equity instruments that are not held for trading, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at FVOCI.

All financial assets not classified as measured at amortized cost or FVOCI as described above are measured at FVTPL. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortized cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise. A financial asset is initially measured at fair value plus, for an item

Subsequent Measurement

Financial assets at Fair Value Through Profit or Loss

These assets are subsequently measured at fair value. Net gains and losses, including any interest / markup or dividend income, are recognized in profit or loss.



**AMPLE SECURITIES (PRIVATE) LIMITED**  
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**Financial assets measured at Amortized Cost**

These assets are subsequently measured at amortized cost using the effective interest method. The amortized cost is reduced by impairment losses. Interest/markup income, foreign exchange gains and losses and impairment are recognized in the statement of profit or loss.

**Financial assets measured at Fair Value through Other Comprehensive Income**

These assets are measured at fair value, with gains or losses arising from changes in fair value recognised in other comprehensive income / (loss).

**332 De-recognition**

Financial assets are de-recognized when the rights to receive cash flows from the financial assets have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership.

**333 Impairment**

The Company recognises loss allowances for ECLs in respect of financial assets measured at amortised cost.

The Company applies the simplified approach to recognise lifetime expected credit losses for trade debts. The Company assesses on a forward looking basis the expected credit losses associated with its financial assets.

Company assesses whether the credit risk on a financial instrument has increased significantly since initial recognition. When making the assessment, company uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, company compare the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and consider reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

Loss allowances for financial assets measured at amortised cost are deducted from the Gross carrying amount of the assets.

An entity shall directly reduce the gross carrying amount of a financial asset when the entity has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. A write-off constitutes a derecognition event of company.

**334 Offsetting**

Financial assets and liabilities are offset when the Company has a legally enforceable right to offset and intends to settle either on a net basis or to realise the asset and settle liability simultaneously.

**34 Financial liabilities**

Financial liabilities are classified as measured at amortized cost or 'at fair value through profit or loss' (FVTPL). A financial liability is classified as at FVTPL if it is classified as held for trading, it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognized in the statement of profit or loss.

Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in the statement of profit or loss. Any gain or loss on de-recognition is also recognized in the statement of profit or loss.

Financial liabilities are derecognized when the contractual obligations are discharged or cancelled or have expired or when the financial liability's cash flows have been substantially modified.

**35 Trade Debts**

These are classified at amortized cost and are initially recognised when they are originated and measured at fair value of consideration receivable. These assets are written off when there is no reasonable expectation of recovery.

Actual credit loss experience over past years is used to base the calculation of expected credit loss (ECL).

Trade receivables in respect of securities sold on behalf of client are recorded at settlement date of transaction.

**36 Loans, advances, deposits and prepayments**

Loans, advances, deposits and prepayments are non-derivative financial assets with fixed and determinable payments. These are included in current assets, except those with maturities greater than twelve months after the reporting date, which are classified as non-current assets.

**37 Share Capital**

Ordinary Shares are classified as equity and recognized at their face value. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

**38 Provisions**

A provision is recognized in the balance sheet when the Company has a legal or constructive obligation as a result of a past events, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation.

**39 Taxation**

**39.1 Current**

The charge for current taxation is based on taxable income at the current rate of taxation after taking into account applicable tax credit, rebates and exemptions available, if any, or minimum tax on turnover or Alternate Corporate Tax, whichever is higher.

**130. Deferred**

Deferred tax accounted for using the liability method for all temporary differences arising between the tax bases of assets and liabilities and their carrying values for the financial reporting purpose.

Deferred tax liability is recognized for all taxable temporary differences and deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the asset can be utilized. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realized. Deferred tax is calculated at the rates that are expected to apply to the periods when differences reverse based on tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is charged or credited in the income statement, except in the case of items credited or charged to the equity in which case it is included in equity.

The tax charged under Income Tax Ordinance, 2001 which is not based on taxable income or any amount paid /payable in excess of the calculation based on taxable income, which is not adjustable against the future tax liability, is classified as levy in the statement of profit or loss and other comprehensive income as these levies fall under the scope of IFRIC 12/IAS 37.

**131. Levy**

The amount calculated on taxable income using the notified tax rate is recognized as current income tax expense for the year in statement of profit or loss account. Any excess of expected income tax paid or payable for the year under the Ordinance over the amount designated as current income tax for the year, is then recognized as a levy.

**132. Trade and other payables**

Liabilities for trade and other payables are measured at cost which is the fair value of the consideration to be paid in future for goods and services.

**133. Foreign currency translation**

Foreign currency transaction is translated at the rate of exchange ruling on the date of those transactions. Monetary assets and liabilities in foreign currencies are translated into rupees at the rate of exchange prevailing at the balance sheet date. Exchange gains and losses are taken to the profit and loss account.

**134. Functional and presentation currency**

Items included in the financial statements are measured using the currency of the primary economic environment in which the Company operates. The financial statements are presented in Pakistani Rupees, which is the Company's functional and presentation currency.

**135. Cash and cash equivalent**

Cash and cash equivalents are carried in the balance sheet at cost. For the purposes of statement of cash flows, cash and cash equivalents comprise cash in hand and bank balances.

**136. Related party transactions**

Transactions with related parties are carried out at arm's length.

**137. Revenue Recognition**

According to the core principles of IFRS-15, the company recognizes the revenue from sale when the company satisfies a performance obligation (at a point of time) by transferring promised services to customers being when the services are rendered to customers. Revenue is measured at fair value of the consideration received or receivable and is reduced for allowances such as taxes, duties, commission, sales returns and discounts.

- Interest income is recognized on the basis of constant periodic rate of return.
- Dividend income is recognized when the right to receive dividend is established i.e. the book closure date of the investee company declaring the dividend.

**138. Earnings per Share**

The Company presents basic earnings per share (EPS) data for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year.

**139. Capital Management**

The company's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. The board of directors monitors the return on capital and level of dividends to ordinary shareholders. The company seeks to keep a balance between the higher return that might be possible with higher level of borrowings and the advantages and security afforded by a sound capital position. There were no changes in the company's approach to capital management during the year. Further, the company is not subject to externally imposed capital requirements.

**140. Trade Date Accounting**

All "regular way" purchases and sales of financial assets are recognized on the trade date, i.e. the date on which the Company commits to purchase or sell an asset. Regular way purchases or sales of financial assets are those, the contract for which requires delivery of assets within the time frame generally established by regulation or convention in the market.



PROPERTY and Equipment

| 2025       | 2024      |
|------------|-----------|
| Rupees     | Rupees    |
| 15,463,401 | 8,505,448 |

| 2025                           |           |          |                                |   |                                     |            |   |   |                                  |
|--------------------------------|-----------|----------|--------------------------------|---|-------------------------------------|------------|---|---|----------------------------------|
| Cost as at<br>July 01,<br>2024 | Additions | Disposal | Cost as at<br>June 30,<br>2025 | Accumulated<br>depreciation<br>as at July 01,<br>2024 | Depreciation<br>charge for the year | Adjustment | Accumulated<br>depreciation<br>as at June 30,<br>2025 | Book value<br>as at<br>June 30,<br>2025 | Annual<br>depreciation<br>rate % |
| Rupees                         |           |          |                                |   |                                     |            |   |   |                                  |
| Owned Assets                   |           |          |                                |   |                                     |            |   |   |                                  |
| 2,730,000                      | -         | -        | 2,730,000                      | 2,727,743   | 677                                 | -          | 2,728,420   | 1,580                                   | 30%                              |
| 686,790                        | -         | -        | 686,790                        | 612,681   | 7,411                               | -          | 620,092   | 66,698                                  | 10%                              |
| 2,078,493                      | -         | -        | 2,078,493                      | 2,076,120   | 712                                 | -          | 2,076,832   | 1,661                                   | 30%                              |
| 1,187,403                      | -         | -        | 1,187,403                      | 1,020,454   | 16,695                              | -          | 1,037,149   | 150,254                                 | 10%                              |
| 121,013                        | 9,012,000 | -        | 9,133,013                      | 111,253   | 1,203,552                           | -          | 1,314,805   | 7,818,208                               | 20%                              |
| 9,000,000                      | -         | -        | 9,000,000                      | 750,000   | 825,000                             | -          | 1,575,000   | 7,425,000                               | 10%                              |
| 15,803,699                     | 9,012,000 | -        | 24,815,699                     | 7,298,251   | 2,054,047                           | -          | 9,352,298   | 15,463,401                              |                                  |
| Total                          |           |          |                                |   |                                     |            |   |   |                                  |

| 2024                           |           |          |                                 |   |                                     |            |   |   |                                  |
|--------------------------------|-----------|----------|---------------------------------|---|-------------------------------------|------------|---|---|----------------------------------|
| Cost as at<br>July 01,<br>2023 | Additions | Disposal | Cost as at:<br>June 30,<br>2024 | Accumulated<br>depreciation<br>as at July 01,<br>2023 | Depreciation<br>charge for the year | Adjustment | Accumulated<br>depreciation<br>as at June 30,<br>2024 | Book value<br>as at<br>June 30,<br>2024 | Annual<br>depreciation<br>rate % |
| Rupees                         |           |          |                                 |   |                                     |            |   |   |                                  |
| 2,730,000                      | -         | -        | 2,730,000                       | 2,726,776   | 967                                 | -          | 2,727,743   | 2,257                                   | 30%                              |
| 686,790                        | -         | -        | 686,790                         | 604,447   | 8,234                               | -          | 612,681   | 74,109                                  | 10%                              |
| 2,078,493                      | -         | -        | 2,078,493                       | 2,075,103   | 1,017                               | -          | 2,076,120   | 2,373                                   | 30%                              |
| 1,187,403                      | -         | -        | 1,187,403                       | 1,001,904   | 18,550                              | -          | 1,020,454   | 166,949                                 | 10%                              |
| 121,013                        | -         | -        | 121,013                         | 108,814   | 2,440                               | -          | 111,253   | 9,760                                   | 20%                              |
| -                              | 9,000,000 | -        | 9,000,000                       | -   | 750,000                             | -          | 750,000   | 8,250,000                               | 10%                              |
| 6,803,699                      | 9,000,000 | -        | 15,803,699                      | 6,517,043   | 781,208                             | -          | 7,298,251   | 8,505,448                               |                                  |
| Total                          |           |          |                                 |   |                                     |            |   |   |                                  |

4.1 Depreciation for the year has been allocated as follows

Administrative expenses

| Note | 2025<br>Rupees | 2024<br>Rupees |
|------|----------------|----------------|
| 20   | 2,054,047      | 781,208        |

**AMPLE SECURITIES (PRIVATE) LIMITED.**  
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|   | Note  | 2025<br>Rupees    | 2024<br>Rupees    |
|---|-------|-------------------|-------------------|
| <b>5 INTANGIBLE ASSETS</b>  |       |                   |                   |
| Trading Right Entitlement Certificate - Pakistan Stock Exchange Limited   | 5.1   | 1,000,000         | 1,000,000         |
| Membership card - Pakistan Mercantile Exchange Limited  | 5.2   | 250,000           | 250,000           |
| Booths - Pakistan Stock Exchange Limited  |       | 440,000           | 440,000           |
|   |       | <u>1,690,000</u>  | <u>1,690,000</u>  |
| 13. This represents Trading Right Entitlement Certificate (TREC) received from Pakistan Stock Exchange Limited (PSX) in accordance with the requirements of the Stock Exchanges (Corporatization, Demutualization and Integration) Act, 2012. |       |                   |                   |
| 12. This represents cost of membership card of Pakistan Mercantile Exchange Limited (PMEX) with indefinite useful life.   |       |                   |                   |
| <b>6 LONG TERM DEPOSITS</b>   |       |                   |                   |
| NCEL Building Management Limited  |       | 2,500,000         | 2,500,000         |
| Central Depository Company of Pakistan Limited  |       | 100,000           | 100,000           |
| National Clearing Company of Pakistan Limited   |       | 1,400,000         | 1,400,000         |
| Pakistan Mercantile Exchange Limited  |       | 750,000           | 750,000           |
| Telephone Deposit   |       | 45,000            | 45,000            |
|   |       | <u>4,795,000</u>  | <u>4,795,000</u>  |
| <b>7 LONG TERM INVESTMENTS</b>  |       |                   |                   |
| Pakistan Investment Bonds (PIBs)  |       | 20,960,250        | 20,960,250        |
|   |       | <u>20,960,250</u> | <u>20,960,250</u> |
| 11. These represent investments in local currency PIBs. Rs. 20.96m of the investments are due to mature after 12 months. The PIBs carry mark up at 12% per annum payable half yearly in arrears.  |       |                   |                   |
| <b>8 DEFERRED TAX</b>   |       |                   |                   |
| Deferred tax asset / (liability) comprises of the following:  |       |                   |                   |
| Deductible / (Taxable) Temporary differences  |       |                   |                   |
| Accelerated tax depreciation  |       | (89,212)          | (47,207)          |
| Carry forward losses  |       | 6,819,919         | 7,772,496         |
| Accrued profit  |       | (347,339)         | -                 |
| Unrealized (Loss)   |       | (1,335,512)       | -                 |
| Difference of minimum & normal tax  |       | 164,531           | -                 |
| Allowance for ECL   |       | 8,398             | 7,490             |
|   |       | <u>5,220,785</u>  | <u>7,732,779</u>  |
| 11. During the year deferred tax asset of Rs.5.220 Million arised but it is not probable that taxable profits will flow to the entity in future, therefore it is not recognized in the books of accounts.                                     |       |                   |                   |
| <b>9 TRADE RECEIVABLES</b>  |       |                   |                   |
| Unsecured-Considered good   |       | 296,916           | 823,064           |
| Considered doubtful   |       | 28,958            | 25,826            |
| Less: Allowance for ECL   | 9.1   | (28,958)          | (25,826)          |
|   |       | <u>296,916</u>    | <u>823,064</u>    |
| From Clearing House   |       | -                 | 169,745           |
|   |       | <u>296,916</u>    | <u>992,809</u>    |
| <b>11.1 Particulars of allowance for ECL on doubtful receivables</b>  |       |                   |                   |
| Balance at beginning of the year  |       | 25,826            | 24,826            |
| Allowance no longer required / recovered  |       | -                 | -                 |
| Charge during the year  |       | 3,132             | 1,000             |
| Balance at the end of the year  | 9.1.1 | <u>28,958</u>     | <u>25,826</u>     |
| 11.1 The aging analysis of trade receivable past due are as follows:  |       |                   |                   |
| Up to 90 days   |       | 298,145           | 823,064           |
| 90 to 180 days  |       | 802               | -                 |
| 180 to 360 days   |       | 1,100             | -                 |
| More than 360 days  |       | 25,826            | 25,826            |
|   |       | <u>325,873</u>    | <u>848,890</u>    |

AMPLE SECURITIES (PRIVATE) LIMITED.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

|   | Note | 2025<br>Rupees | 2024<br>Rupees |
|---|------|----------------|----------------|
| 12 This includes Balance Rs. 213 (2024: NIL) & 1,221 (2024: NIL) from from Mr. Muhammad Hussain & Muhammad Amir both Directors (Related Party) for business purposes respectively which are neither past due nor impaired. Maximum aggregate amount outstanding at any time during the year calculated by reference to month end balances was Rs. 52,930,307 /- (2024: Rs. 9,991,492 /-) and Rs. 1,503 /- (2024: Rs. NIL) respectively. |      |                |                |
| 13 Total value of securities pertaining to clients held in the Central Depository Company   |      | 1,397,194,052  | 959,059,017    |
| 14 Value of Pledge Securities of clients with National Clearing Company of Pakistan Limited   |      | 128,247,281    | 97,456,410     |
| 15 Value of Pledge Securities of clients with Financial Institutions  |      | 95,870,000     | 53,625,000     |

II SHORT TERM INVESTMENT

Investment at fair value through profit or loss

|                          |      |            |            |
|--------------------------|------|------------|------------|
| Quoted equity securities |      | 74,865,307 | 31,189,529 |
| Fair Value Adjustment    |      | 8,903,416  | 5,022,358  |
| Market Value             | 10.1 | 83,768,723 | 36,211,886 |

Investment at amortized Cost

|                              |  |             |            |
|------------------------------|--|-------------|------------|
| Investment in treasury bills |  | 23,687,425  | -          |
|                              |  | 107,456,148 | 36,211,886 |

| 2025             | 2024      | Symbol | Number of Shares                        | 2025                   | 2024       |
|------------------|-----------|--------|---|------------------------|------------|
| Number of Shares |           |        |   | Market Value in Rupees |            |
| 200,000          | 200,000   | ANSM   | Ansari Sugar Mills Limited              | -                      | -          |
| 30,000           | -         | ATRL   | Attock Refinery Limited                 | 20,382,600             | -          |
| 5,000            | -         | EFERT  | Engro Fertilizers Limited               | 927,950                | -          |
| 50,000           | -         | FCCL   | Fauji Cement Company Limited            | 2,233,500              | -          |
| 2,000            | -         | JSIL   | JS Investments Limited                  | 48,700                 | -          |
| 22,000           | -         | MLCF   | Maple Leaf Cement Factory Limited       | 1,854,160              | -          |
| 20,000           | -         | NBP    | National Bank Of Pakistan               | 2,173,800              | -          |
| 6,000            | -         | OGDC   | Oil & Gas Development Company Limited   | 1,323,360              | -          |
| 106,842          | -         | PPL    | Pakistan Petroleum Limited              | 18,181,303             | -          |
| 69,100           | -         | PSO    | Pakistan State Oil Company Limited      | 26,087,323             | -          |
| 182,558          | -         | SAIF   | Saif Textile Mills Limited              | 3,483,207              | -          |
| -                | 86,000    | DFML   | Dewan Farooque Motors Limited           | -                      | 3,482,140  |
| -                | 20,000    | DGKC   | D.G. Khan Cement Company Limited        | -                      | 1,805,400  |
| -                | 70,000    | EPQL   | Engro Powergen Qadirpur Limited         | -                      | 1,967,000  |
| -                | 177,833   | FCL    | Fast Cables Limited                     | -                      | 4,251,987  |
| -                | 2,502,726 | FCSC   | First Capital Securities Corporation    | -                      | 3,328,626  |
| 100,000          | -         | FFL    | Fauji Foods Limited                     | 1,548,000              | -          |
| -                | 50,000    | GHGL   | Ghani Glass Limited                     | -                      | 1,303,000  |
| -                | 48,818    | IMAGE  | Image Pakistan Limited                  | -                      | 645,374    |
| -                | 193,000   | MERIT  | Merit Packaging Limited                 | -                      | 2,507,070  |
| -                | 5,000     | NETSOL | Netsol Technologies Limited             | -                      | 678,800    |
| -                | 100,208   | PSX    | Pakistan Stock Exchange Limited         | -                      | 1,283,664  |
| -                | 150,000   | PTC    | Pakistan Telecommunication Company Ltd. | -                      | 1,801,500  |
| -                | 585,000   | QUICE  | Quice Food Industries Limited           | -                      | 2,462,850  |
| 1,000            | 8,000     | SAZEW  | Sazgar Engineering Works Limited        | 1,139,820              | 6,659,680  |
| -                | 305,105   | SSGC   | Sui Southern Gas Company Limited        | -                      | 2,892,395  |
| 50,000           | 20,000    | SEARL  | The Searle Company Limited              | 4,385,000              | 1,142,400  |
| 844,500          | 4,521,690 |        |   | 83,768,723             | 36,211,886 |

12 Shares having market value of Rs. 33.503 Million (2024: 15.35 Million) are pledged as security with PSX / NCCPL against borrowings and base minimum capital and Exposure Demand.



AMPLE SECURITIES (PRIVATE) LIMITED.  
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|  | Note             | 2025<br>Rupees  | 2024<br>Rupees    |
|--|------------------|---|-------------------|
| <b>11 ADVANCES, DEPOSITS AND OTHER RECEIVABLES</b>   |                  |   |                   |
| Income tax refundable  | 11.1             | 10,028,177  | 9,172,821         |
| Advance to Staff   |                  | 45,000  | 28,000            |
| PSX Laga Advance   |                  | 100,000   | -                 |
| Future Stock Exchange  |                  | 4,890,404   | 3,517,080         |
| Future Exposure Deposit  |                  | -   | 11,500,000        |
| GEM Margin Trade Deposit   |                  | 468,127   | 477,927           |
| Accrued Profit   |                  | 1,736,695   | 1,564,143         |
|  |                  | <u>17,268,403</u>   | <u>26,259,971</u> |
| <b>11.1 Income tax refundable</b>  |                  |   |                   |
| Opening balance  |                  | 9,172,821   | 9,200,383         |
| Tax deducted during the period   |                  | 3,554,908   | 1,813,331         |
|  |                  | <u>12,727,728</u>   | <u>11,013,714</u> |
| Less:  |                  |   |                   |
| Provision for current year   |                  | (2,699,552)   | 1,840,893         |
|  |                  | <u>(2,699,552)</u>  | <u>1,840,893</u>  |
|  |                  | <u>10,028,177</u>   | <u>9,172,821</u>  |
| <b>12 CASH AND BANK BALANCES</b>   |                  |   |                   |
| Cash in hand   |                  | 25,000  | 25,000            |
| Cash in bank   |                  |   |                   |
| - in current account   |                  | 3,580,369   | 761,325           |
| - in savings account   | 12.2             | 5,000   | 34,437,203        |
|  |                  | <u>3,585,369</u>  | <u>35,198,528</u> |
|  |                  | <u>3,610,369</u>  | <u>35,223,528</u> |
| <b>12.1 Bank Balances pertains to:</b>   |                  |   |                   |
| Clients  |                  | 3,472,277   | 652,169           |
| Brokerage House  |                  | 113,092   | 34,546,359        |
|  |                  | <u>3,585,369</u>  | <u>35,198,528</u> |
| 12.2 The return on these balances ranges between 4.5% to 11.5% (2024: 15% to 18%) per annum on daily product basis.  |                  |   |                   |
| <b>13 ISSUED, SUBSCRIBED AND PAID UP CAPITAL</b>   |                  |   |                   |
|  |                  | 2025  | 2024              |
|  |                  | Number of shares  |                   |
| 6,772,625  | 6,772,625        | Ordinary shares of Rs. 10 each allotted for consideration paid in cash    | 67,726,250        |
| 2,950,000  | 2,950,000        | Ordinary shares of Rs. 10 each allotted for consideration other than cash | 29,500,000        |
| <u>9,722,625</u>   | <u>9,722,625</u> | <u>97,226,250</u>   | <u>97,226,250</u> |
| 13.1 The shareholders are entitled to receive all distributions to them including dividend and other entitlements in the form of bonus and right shares as and when declared by the Company. All shares carry "one vote" per share without restriction.                              |                  |   |                   |
| <b>14 REVENUE RESERVES</b>   |                  |   |                   |
| Accumulated profit   | 14.1             | 62,615,518  | 34,380,808        |
| 14.1 This represents unappropriated profit and is available for distribution.  |                  |   |                   |
| <b>15 ACCRUED EXPENSES &amp; OTHER LIABILITIES</b>   |                  |   |                   |
| Accrued expenses   |                  | 372,448   | 311,736           |
| Trade Payable  | 15.1             | 3,472,277   | 652,169           |
| Future Profit Held   |                  | 620,505   | 1,688,050         |
| Sindh Sales tax Payable  |                  | 63,365  | 125,802           |
| Withholding tax Payable  |                  | 38,318  | 11,619            |
|  |                  | <u>4,566,913</u>  | <u>2,789,375</u>  |
| 15.1 This includes Balance Rs. 13,177 ( 2024: NIL ) from Muhammad Amin respectively which are neither past due nor impaired. Maximum aggregate amount outstanding at any time during the year calculated by reference to month end balances was Rs.43,570 /- (2024: Rs. 309,206 /-). |                  |   |                   |
| <b>16 SHORT TERM BORROWING</b>   |                  |   |                   |
| Running Finance  |                  | 7,131,806   | 242,459           |
|  |                  | <u>7,131,806</u>  | <u>242,459</u>    |
| 16.1 These facilities are subject to mark-up at 3 month KIBOR + 2% per annum during the year on the balance outstanding.   |                  |   |                   |
| 16.2 The company has obtained Rs. 70m running finance facility from Habib metropolitan bank to meet working capital requirements. The facility will be expired on March 31, 2026 and is secured against  |                  |   |                   |
| - Pledge of quoted Shares as per bank's approved list at minimum 40% margin or bank's approved margin requirements whichever is higher from Ample Securities or / & Directors Sub Account  |                  |   |                   |
| - Lien over premium deposit on accounts of director with 10% margin.   |                  |   |                   |

**AMPLE SECURITIES (PRIVATE) LIMITED.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

|   | Note | 2025<br>Rupees    | 2024<br>Rupees    |
|---|------|-------------------|-------------------|
| <b>17 CONTINGENCIES AND COMMITMENTS</b>   |      |                   |                   |
| <i>Contingencies</i>  |      |                   |                   |
| There are no contingencies as on reporting date.  |      |                   |                   |
| <i>Commitments</i>  |      |                   |                   |
| The company have Rs. 10m Letter of Guarantee facility issued in favour of National Clearing Company of Pakistan Limited from Habib Metropolitan Bank, will be expired / reviewed on March 31, 2026, secured against Counter Guarantees. |      |                   |                   |
| <b>18 OPERATING REVENUE</b>   |      |                   |                   |
| <i>Operating Revenue</i>  |      |                   |                   |
| Brokerage Commission including Sales Tax on services  |      | 14,219,717        | 10,400,996        |
| Less: Sales tax on services   |      | (1,854,746)       | (1,196,575)       |
| <b>Net Brokerage Commission excluding Sales Tax on services</b>   |      | <b>12,364,972</b> | <b>9,204,421</b>  |
|   |      | <u>12,364,972</u> | <u>9,204,421</u>  |
| <b>18.1 Brokerage Income - net of Sales Tax</b>   |      |                   |                   |
| <i>Equity Brokerage</i>   |      |                   |                   |
| - Retail clients  |      | 12,364,972        | 9,204,421         |
|   |      | <u>12,364,972</u> | <u>9,204,421</u>  |
| <b>19 CAPITAL GAIN ON SALE OF SECURITIES</b>  |      |                   |                   |
| Capital gain realized during the audit period Rs. 16,783,771 from Sale & Purchase of the Listed Securities.   |      |                   |                   |
| <b>20 ADMINISTRATIVE EXPENSES</b>   |      |                   |                   |
| Salaries, wages and other benefits  |      | 5,273,452         | 3,925,790         |
| Commission expense  |      | 161,759           | 51,663            |
| Utility and communication charges   |      | 510,915           | 537,249           |
| Rent, rates and taxes   |      | 601,522           | 511,970           |
| Fee & subscriptions   |      | 720,299           | 470,534           |
| Service and translation charges   |      | 2,110,919         | 1,335,992         |
| Auditor's remuneration  | 20.1 | 185,000           | 160,000           |
| Legal and professional charges  |      | 438,000           | 378,650           |
| Printing & Stationery   |      | 20,177            | 20,655            |
| Charity & Donations   |      | 200,000           | -                 |
| Insurance   |      | 135,180           |                   |
| Repair & maintenance  |      | 324,750           | 233,736           |
| Computer, internet & software charges   |      | 1,579,701         | 1,057,594         |
| Traveling & conveyance  |      | 223,484           | 8,000             |
| Entertainment   |      | 27,359            | 27,400            |
| Allowance for ECL   | 9.1  | 3,132             | 1,000             |
| Depreciation  | 4.1  | 2,054,047         | 781,208           |
| Other Expenses  |      | 273,960           | 141,957           |
|   |      | <u>14,843,656</u> | <u>9,643,399</u>  |
| <b>20.1 Auditor's remuneration</b>  |      |                   |                   |
| Annual Audit fee  |      | 150,000           | 125,000           |
| Certificates  |      | 35,000            | 35,000            |
|   |      | <u>185,000</u>    | <u>160,000</u>    |
| <b>21 FINANCE COST</b>  |      |                   |                   |
| Markup on short term borrowings   |      | 283,842           | 364,051           |
| Bank Charges  |      | 85,662            | 35,450            |
|   |      | <u>369,504</u>    | <u>399,501</u>    |
| <b>22 OTHER INCOME</b>  |      |                   |                   |
| IPO commission  |      | 1,155             | 55,744            |
| Profit on savings account   |      | 2,892,050         | 3,292,113         |
| Profit on exposure deposit  |      | 598,537           | 401,652           |
| Interest income on treasury bills   |      | 1,433,514         | 1,914,388         |
| Interest income on PIBs   |      | 3,000,000         | 6,000,000         |
| Other Income  |      | 170,007           | 3,364             |
|   |      | <u>8,095,263</u>  | <u>11,667,261</u> |

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**AMPLE SECURITIES (PRIVATE) LIMITED.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

|  | Note | 2025<br>Rupees   | 2024<br>Rupees   |
|--|------|------------------|------------------|
| <b>23 LEVIES &amp; TAXATION</b>        |      |                  |                  |
| <i>Levies</i>                          |      |                  |                  |
| - levies                               |      | 2,699,552        | -                |
|  |      | <u>2,699,552</u> | <u>-</u>         |
| <i>Taxation</i>                        |      |                  |                  |
| - Current                              |      | -                | 1,840,893        |
|  |      | <u>-</u>         | <u>1,840,893</u> |
| <b>23.1 Tax Charges Reconciliation</b> |      |                  |                  |
| Total Tax as per Applicable Rate       |      | 2,699,552        | 1,840,893        |
|  |      | <u>2,699,552</u> | <u>1,840,893</u> |

23.2 The income tax returns of the Company have been filled upto tax year 2024 under the Universal Self Assessment Scheme. This scheme provides that the return filled is deemed to be an assessment order. The returns may be selected for audit within five years. The Income Tax Commissioner may ammend assessment if my objective is raised during audit.

23.3 For tax year 2016, an ammended assessment order has been passed under section 122(5A) of the Ordinance by the Additional Commissioner Inland Revenue (ACIR). Through the said order, the ACIR raised demand amounting to Rs. 3,323,140. Upon appeal filed, Commissioner Appeals-III (CIR-A) confirmed the ACIR's order vide its order dated December 04, 2019. In pursuance of the order of CIR-A, the Company has filled appeal before Appellate Tribunal and the proceedings thereof are pending till date. The management is confident that the eventual outcome of the matter will be decided in favour of the Company, therefore, no provision has been made in this regard.

|   | 2025       | 2024       |
|---|------------|------------|
| <b>24 EARNINGS PER SHARE</b>  |            |            |
| <i>Basic earnings per share</i>   |            |            |
| Profit for the year   | 28,234,710 | 47,166,600 |
| Weighted average number of ordinary shares outstanding during the year                                      | 9,722,625  | 9,722,625  |
| Earnings per share - basic  | 2.90       | 4.85       |
| <i>Diluted earnings per share</i>   |            |            |
| There were no convertible diluted potential ordinary shares in issue as at June 30, 2025 and June 30, 2024. |            |            |

**25 REMUNERATION OF CHIEF EXECUTIVES, DIRECTORS & EXECUTIVES**

|                         | For the year ended<br>June 30, 2025 |           |            | For the year ended<br>June 30, 2024 |           |            |
|-------------------------|-------------------------------------|-----------|------------|-------------------------------------|-----------|------------|
|                         | Rupees                              |           |            |                                     |           |            |
|                         | Chief Executive                     | Directors | Executives | Chief Executive                     | Directors | Executives |
| Managerial remuneration | -                                   | 1,012,500 | -          | -                                   | -         | -          |
| Number of persons       | 1                                   | 1         | -          | 1                                   | -         | -          |

25.1 Chief executive & other executives have waived their remuneration

**26 CASH AND CASH EQUIVALENTS**

Cash and cash equivalents at the end of the reporting year as shown in the cash flow statement are reconciled to the realted items in the statement of financial position as follows:

|                        |    |                  |                   |
|------------------------|----|------------------|-------------------|
| Cash and Bank Balances | 12 | 3,610,369        | 35,223,528        |
|                        |    | <u>3,610,369</u> | <u>35,223,528</u> |

**27 FINANCIAL INSTRUMENTS BY CATEGORY**

*Financial assets as per statement of financial position*

|  |    |                    |                    |
|--|----|--------------------|--------------------|
| Long term deposits                       | 6  | 4,795,000          | 4,795,000          |
| Long term investments                    | 7  | 20,960,250         | 20,960,250         |
| Trade Receivables                        | 9  | 296,916            | 992,809            |
| Short Term Investment                    | 10 | 107,456,148        | 36,211,886         |
| Advances, Deposits and Other Receivables | 11 | 7,240,226          | 26,259,971         |
| Cash and Bank Balances                   | 12 | 3,610,369          | 35,223,528         |
|  |    | <u>144,358,908</u> | <u>124,443,444</u> |

*Financial liabilities as per statement of financial position*

|                                      |    |                   |                  |
|--------------------------------------|----|-------------------|------------------|
| Accrued Expenses & Other Liabilities | 15 | 4,465,230         | 2,651,955        |
| Short Term Borrowing                 | 16 | 7,131,806         | 242,459          |
|                                      |    | <u>11,597,036</u> | <u>2,894,414</u> |



18 FAIR VALUES OF FINANCIAL ASSETS AND LAIBILITIES

(a) Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arms length transaction.

The carrying values of all financial assets and liabilities reflected in the financial statements approximate their fair values.

(b) Fair Value Estimation

The Company discloses the financial instruments measured in the balance sheet at fair value in accordance with the following fair value hierarchy:

|          |  |
|----------|--|
| Level 1: | Quoted prices (unadjusted) in active markets for identical assets or liabilities.  |
| Level 2: | Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices). |
| Level 3: | Inputs for the asset or liability that are not based on observable market data (unobservable inputs).  |

As at the year end, the Company does not hold any financial instruments that require classification in the above levels.

29 FINANCIAL INSTRUMENTS AND RELATED DISCLOSURES

The company has exposures to the following risks from its use of financial instruments.

- 29.1 Credit risk
- 29.2 Liquidity risk
- 29.3 Market risk
- 29.4 Operational risk

The board of directors has overall responsibility for the establishment and oversight of company's risk management framework. The board is also responsible for developing and monitoring the company's risk management policies.

29.1 Credit risk

29.1.1 Exposure to credit risk

Credit risk represents the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Carrying amounts of financial assets represent the maximum credit exposure. Credit risk of the Company arises from trade receivable loans and advances and other receivables. The management assesses the credit quality of the customers, taking into account their financial position past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the Board. The utilisation of credit limits is regularly monitored.

The Company monitors the credit quality of its financial assets with reference to historical performance of such assets and available external credit ratings.

Carrying values of financial assets exposed to credit risk and which are neither past due nor impaired are as under:

|  | Note | 2025<br>Rupees     | 2024<br>Rupees     |
|--|------|--------------------|--------------------|
| <b>Financial Assets</b>                  |      |                    |                    |
| Long term deposits                       | 6    | 4,795,000          | 4,795,000          |
| Long term investments                    | 7    | 20,960,250         | 20,960,250         |
| Trade Receivables                        | 9    | 296,916            | 992,809            |
| Short Term Investment                    | 10   | 107,456,148        | 36,211,886         |
| Advances, Deposits and Other Receivables | 11   | 7,240,226          | 26,259,971         |
| Cash and Bank Balances                   | 12   | 3,610,369          | 35,223,528         |
|  |      | <u>144,358,908</u> | <u>124,443,444</u> |

29.1.2 Trade Receivables

The aging of Trade receivables and related movement in Expected Credit loss has been disclosed in note 9 of these financial statements.

## 29.2 Liquidity risk

Liquidity risk is the risk that the company will not be able to meet its financial obligations as they fall due. The company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damages to the company's reputation. The following are the contractual maturities of financial liabilities, including interest payments and excluding the impact of netting agreements:

| 2025                                   |                        |                    |                      |                   |                      |
|--|------------------------|--------------------|----------------------|-------------------|----------------------|
| Carrying Amount                        | Contractual Cash flows | Six months or less | Six to twelve months | Two to five years | More than five years |
| Rupees                                 |                        |                    |                      |                   |                      |
| Non - derivative Financial liabilities |                        |                    |                      |                   |                      |
| Accrued Expenses & Other Liabilities   | 4,465,230              | 4,465,230          | -                    | 4,465,230         | -                    |
| Short Term Borrowing                   | 7,131,806              | 7,131,806          | -                    | 7,131,806         | -                    |
|  | 11,597,036             | 11,597,036         | -                    | 11,597,036        | -                    |

## Non - derivative Financial liabilities

Accrued Expenses & Other Liabilities  
Short Term Borrowing

| 2024                                   |                        |                    |                      |                   |                      |
|--|------------------------|--------------------|----------------------|-------------------|----------------------|
| Carrying Amount                        | Contractual Cash flows | Six months or less | Six to twelve months | Two to five years | More than five years |
| Rupees                                 |                        |                    |                      |                   |                      |
| Non - derivative Financial liabilities |                        |                    |                      |                   |                      |
| Accrued Expenses & Other Liabilities   | 2,651,955              | 2,651,955          | -                    | 2,651,955         | -                    |
| Short Term Borrowing                   | 242,459                | 242,459            | -                    | 242,459           | -                    |
|  | 2,894,414              | 2,894,414          | -                    | 2,894,414         | -                    |

The contractual cash flows relating to the above financial liabilities have been determined on the basis of mark up rates effective as at June 30. The rates of mark up have been disclosed in relevant notes to these financial statements.

## 29.3 Market risk

Market risk is the risk that the value of the financial instrument may fluctuate as a result of changes in market interest rates, foreign exchange rates or the equity prices due to a change in credit rating of the issuer or the instrument, change in market sentiments, speculative activities, supply and demand of securities and liquidity in the market.

Under market risk, the Company is exposed to currency and price risk.

### (a) Currency risk management

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Currency risk arises mainly where receivables and payables exist due to transactions entered in foreign currencies. The Company is exposed to foreign currency risk on sales and purchase which are entered in a currency other than Pak Rupees.

### (b) Price risk

Price risk represents the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. Currently, the Company does not hold any financial instrument that expose it to price risk.

## 29.4 Operational risks

Operational risk is the risk of direct or indirect loss arising from a wide variety of causes associated with the processes, technology and infrastructure supporting the Company's activities, either internally within the Company or externally at the Company's service providers, and from external factors other than credit, market and liquidity risks such as those arising from legal and regulatory requirements and generally accepted standards of operation behaviour. Operational risks arise from all of the Company's activities. The Company's objective is to manage operational risk so as to balance limiting of financial losses and damage to its reputation while achieving its business objective and generating returns for investors.

Primary responsibility for the development and implementation of controls over operational risk rests with the management of the company. This responsibility encompasses the controls in the following areas:

- requirements for appropriate segregation of duties between various functions, roles and responsibilities;
- requirements for the reconciliation and monitoring of transactions;
- compliance with regulatory and other legal requirements;
- documentation of controls and procedures;
- requirements for the periodic assessment of operational risks faced, and the adequacy of controls and procedures to address the risks identified;
- ethical and business standards;
- risk mitigation, including insurance where this is effective; and
- operational and qualitative track record of the plant and equipment supplier and related service providers.

AMPLE SECURITIES (PRIVATE) LIMITED.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

30 CAPITAL RISK MANAGEMENT

The company's prime object when managing capital is to safeguard its ability to continue as a going concern in order to provide adequate returns for shareholder and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the company may adjust the amount of dividends paid to shareholders, issue new shares or sell asset to reduce debt.

Consistent with others in the industry, the company monitors capital on the basis of the gearing ratio. The ratio is calculated as total borrowings divided by total capital employed. Borrowings represent long term financing and short term borrowings. Total capital employed includes total equity as shown in the balance sheet plus borrowings.

|                        | 2025<br>Rupees | 2024<br>Rupees |
|------------------------|----------------|----------------|
| Short Term Borrowing   | 7,131,806      | 242,459        |
| Total equity           | 159,841,768    | 131,607,058    |
| Total capital employed | 166,973,574    | 131,849,517    |
| Gearing ratio          | 4.27%          | 0.18%          |

31 TRANSACTIONS WITH RELATED PARTIES

The related parties comprises of associated companies, directors and key management personnel. Amounts due to related parties are shown in the relevant notes to the financial statements. The company continues to have a policy whereby all transactions with related parties are entered at arm's length.

32 Pattern of Shareholding

| Name of Shreholders      | 2025             | 2024      | 2025                   | 2024   |
|--------------------------|------------------|-----------|------------------------|--------|
|                          | Number of Shares |           | Percentage of Holdings |        |
| Muhammad Hussain         | 8,167,675        | 8,167,675 | 84.01%                 | 84.01% |
| Abdul Hameed             | 577,750          | 577,750   | 5.94%                  | 5.94%  |
| Aslam Meghijani          | -                | 93,750    | 0.00%                  | 0.96%  |
| Yasmeen Aslam            | -                | 81,250    | 0.00%                  | 0.84%  |
| Muhammad Amin            | 450,000          | 450,000   | 4.63%                  | 4.63%  |
| Muhammad Zahid           | 350,000          | 350,000   | 3.60%                  | 3.60%  |
| Abdul Hunain             | 175,100          | 100       | 1.80%                  | 0.00%  |
| Aamir S/o Yaqoob Aba Ali | 100              | 100       | 0.00%                  | 0.00%  |
| Muhammad Yasin           | 1,000            | 1,000     | 0.01%                  | 0.01%  |
| Nabila Hussain           | 1,000            | 1,000     | 0.01%                  | 0.01%  |
|                          | 9,722,625        | 9,722,625 | 100%                   | 100%   |

B Capital Adequacy level

|                                 | Note | 2025<br>Rupees | 2024<br>Rupees |
|---------------------------------|------|----------------|----------------|
| Total Assets                    |      | 171,540,487    | 134,638,892    |
| Less: Total Current Liabilities |      | (11,698,719)   | (3,031,834)    |
| Capital Adequacy Level          | 33.1 | 159,841,768    | 131,607,057    |

33.1 While determining the value of total assets of the TREC Holder, Notional value of the TRE certificate held by the company as at June 30, 2025, as determined by Pakistan Stock Exchange has been considered.



**AMPLE SECURITIES (PRIVATE) LIMITED.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**4 Net Capital Balance**

Net Capital Balance of the Company, as at June 30, 2025, in accordance with the Second Schedule of the Securities Brokers (Licensing and Operations) Regulations, 2016 and the guidebook issued by the Securities and Exchange Commission of Pakistan is **Rs. 115,014,230** /-.

| Description  | 30-Jun-25  |             |
|--|------------|-------------|
| <b>CURRENT ASSETS</b>  |            |             |
| Cash in hand   |            | 25,000      |
| <b>Bank balances</b>   |            |             |
| Bank balances pertaining to brokerage house                  | 113,092    |             |
| Bank balances pertaining to clients                          | 3,472,277  | 3,585,369   |
| Other Cash deposit   |            | 5,358,531   |
| <b>Trade Receivables</b>                                     |            |             |
| Book value   | 325,873    |             |
| Less: Overdue for more than 14 days                          | 29,179     | 296,694     |
| Receivable From PSX  |            | 100,000     |
| Securities purchased for client                              |            | 23,476      |
| <b>Investment in listed securities in the name of broker</b> |            |             |
| Securities on the exposure list                              | 83,768,723 |             |
| Less: 15% adjustment (as required)                           | 12,565,308 | 71,203,414  |
| PIBs (Marked to Market less 5% discount)                     |            | 22,211,855  |
| Treasury Bill  |            | 23,908,608  |
|  | A          | 126,712,948 |
| <b>CURRENT LIABILITIES</b>                                   |            |             |
| <b>Trade Payables</b>  |            |             |
| Book value   | 3,472,277  |             |
| Less: Overdue for more than 30 days                          | 2,027,746  | 1,444,531   |
| <b>Other liabilities</b>                                     |            |             |
| Accrued expenses and other liabilities                       |            | 10,254,187  |
| <b>Total Current Liabilities</b>                             | B          | 11,698,719  |
| <b>NET CAPITAL BALANCE</b>                                   | (A-B)      | 115,014,229 |

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AMPLE SECURITIES (PRIVATE) LIMITED.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

35 Liquid Capital Balance

Liquid Capital Balance of the Company, as at June 30, 2025, in accordance with the Third Schedule of the Securities Brokers (Licensing and Operations) Regulations, 2016 is Rs. 108,525,157.

| S.No.            | Head of Account  | Value in Pak Rupees | Hair Cut / Adjustments | Net Adjusted Value |
|------------------|--|---------------------|------------------------|--------------------|
| <b>1. Assets</b> |  |                     |                        |                    |
| 1.1              | Property & Equipment   | 15,463,401          | 100.00%                | -                  |
| 1.2              | Intangible Assets  | 1,690,000           | 100.00%                | -                  |
| 1.3              | Investment in Govt. Securities   | 44,647,675          | 2,641,833              | 47,289,508         |
|                  | <b>Investment in Debt Securities</b>   |                     |                        |                    |
|                  | <b>If listed than:</b>   |                     |                        |                    |
|                  | i. 5% of the balance sheet value in the case of tenure upto 1 year.  | -                   | 5.00%                  | -                  |
|                  | ii. 7.5% of the balance sheet value, in the case of tenure from 1-3 years.   | -                   | 7.50%                  | -                  |
|                  | iii. 10% of the balance sheet value, in the case of tenure of more than 3 years.   | -                   | 10.00%                 | -                  |
|                  | <b>If unlisted than:</b>   |                     |                        |                    |
|                  | i. 10% of the balance sheet value in the case of tenure upto 1 year.   | -                   | 10.00%                 | -                  |
|                  | ii. 12.5% of the balance sheet value, in the case of tenure from 1-3 years.  | -                   | 12.50%                 | -                  |
|                  | iii. 15% of the balance sheet value, in the case of tenure of more than 3 years.   | -                   | 15.00%                 | -                  |
|                  | <b>Investment in Equity Securities</b>   |                     |                        |                    |
| 1.5              | i. If listed 15% or VaR of each securities on the cutoff date as computed by the Securities Exchange for respective securities whichever is higher. (Provided that if any of these securities are pledged with the securities exchange for base minimum capital requirement, 100% haircut on the value of eligible securities to the extent of minimum required value of Base minimum capital. | 83,768,723          | 13,095,094             | 70,673,628         |
|                  | ii. If unlisted, 100% of carrying value.   | -                   | 100.00%                | -                  |
| 1.6              | Investment in subsidiaries   | -                   | 100.00%                | -                  |
|                  | <b>Investment in associated companies/undertaking</b>  |                     |                        |                    |
| 1.7              | i. If listed 20% or VaR of each securities as computed by the Securities Exchange for respective securities whichever is higher.   | -                   | -                      | -                  |
|                  | ii. If unlisted, 100% of net value.  | -                   | 100.00%                | -                  |
|                  | <b>Statutory or regulatory deposits/basic deposits with the exchanges, clearing house or central depository or any other entity.</b>   |                     |                        |                    |
| 1.8              | (i) 100% of net value, however any excess amount of cash deposited with securities exchange to comply with requirements of base minimum capital may be taken in the calculation of LC  | 4,795,000           | 100.00%                | -                  |
| 1.9              | Margin deposits with exchange and clearing house.  | 5,358,531           | -                      | 5,358,531          |
| 1.10             | Deposit with authorized intermediary against borrowed securities under SLB.  | -                   | -                      | -                  |
| 1.11             | Other deposits and prepayments   | -                   | 100.00%                | -                  |
|                  | Accrued interest, profit or mark-up on amounts placed with financial institutions or debt securities etc.(Nil)   | 1,736,695           | -                      | 1,736,695          |
| 1.12             | 100% in respect of markup accrued on loans to directors, subsidiaries and other related parties  | -                   | 100.00%                | -                  |
| 1.13             | Dividends receivables.   | -                   | -                      | -                  |
|                  | Amounts receivable against Repo financing.   | -                   | -                      | -                  |
| 1.14             | Amount paid as purchaser under the REPO agreement. (Securities purchased under repo arrangement shall not be included in the investments.)   | -                   | -                      | -                  |
|                  | <b>Receivables other than trade receivables</b>  |                     |                        |                    |
|                  | (i) No haircut may be applied on the short term loan to employees provided these loans are secured and due for repayments within 12 months.  | 45,000              | -                      | -                  |
| 1.15             | (ii) No haircut may be applied to the advance tax to the extent it is netted with provision of taxation.   | 10,028,177          | 100.00%                | -                  |
|                  | (iii) In all other cases 100% of net value   | -                   | 100.00%                | -                  |
|                  | <b>Receivables from clearing house or securities exchange(s)</b>   |                     |                        |                    |
| 1.16             | 100% value of claims other than those on account of entitlements against trading of securities in all markets including MtM gains.   | 100,000             | -                      | 100,000            |
|                  | <b>Receivables from customers</b>  |                     |                        |                    |
|                  | i. In case receivables are against margin financing, the aggregate if (i) value of securities held in the blocked account after applying VAR based Haircut, (ii) cash deposited as collateral by the financee (iii) market value of any securities deposited as collateral after applying VaR based haircut.   | -                   | -                      | -                  |
|                  | <b>i. Lower of net balance sheet value or value determined through adjustments.</b>  |                     |                        |                    |

AMPLE SECURITIES (PRIVATE) LIMITED.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

|      |  |                    |         |                    |
|------|--|--------------------|---------|--------------------|
|      | ii. Incase receivables are against margin trading, 5% of the net balance sheet value.<br><i>ii. Net amount after deducting haircut</i>   | -                  | 5.00%   | -                  |
|      | iii. Incase receivables are against securities borrowings under SLB, the amount paid to NCCPL as collateral upon entering into contract.<br><i>iii. Net amount after deducting haircut</i>   | -                  | -       | -                  |
| 1.17 | iv. Incase of other trade receivables not more than 5 days overdue, 0% of the net balance sheet value.<br><i>iv. Balance sheet value</i>   | 43,855             | -       | 43,855             |
|      | v. Incase of other trade receivables are overdue, or 5 days or more, the aggregate of (i) the market value of securities purchased for customers and held in sub-accounts after applying VAR based haircuts, (ii) cash deposited as collateral by the respective customer and (iii) the market value of securities held as collateral after applying VaR based haircuts.<br><i>v. Lower of net balance sheet value or value determined through adjustments</i>   | 280,585            | 276,102 | 276,102            |
|      | <i>vi. 100% haircut in the case of amount receivable from related parties.</i>   | 1,434              | 100.00% | -                  |
|      | <b>Cash and Bank balances</b>  |                    |         |                    |
| 1.18 | i. Bank Balance-proprietary accounts   | 113,092            | -       | 113,092            |
|      | ii. Bank balance-customer accounts   | 3,472,277          | -       | 3,472,277          |
|      | iii. Cash in hand  | 25,000             | -       | 25,000             |
|      | <b>Subscription money against investment in IPO/ offer for sale (asset)</b>  |                    |         |                    |
| 1.19 | (i) No haircut may be applied in respect of amount paid as subscription money provided that shares have not been allotted or are not included in the investments of securities broker.   | -                  | -       | -                  |
|      | (ii) In case of Investment in IPO where shares have been allotted but not yet credited in CDS Account, 25% haircuts will be applicable on the value of such securities.  | -                  | -       | -                  |
|      | (iii) In case of subscription in right shares where the shares have not yet been credited in CDS account, 15% or VAR based haircut whichever is higher, will be applied on Right Shares.   | -                  | -       | -                  |
| 1.20 | <b>Total Assets</b>  | <b>171,569,444</b> |         | <b>129,088,688</b> |
|      | <b>2. Liabilities</b>  |                    |         |                    |
|      | <b>Trade Payables</b>  |                    |         |                    |
| 2.1  | i. Payable to exchanges and clearing house   | -                  | -       | -                  |
|      | ii. Payable against leveraged market products  | -                  | -       | -                  |
|      | iii. Payable to customers  | 3,472,277          | -       | 3,472,277          |
|      | <b>Current Liabilities</b>   |                    |         |                    |
| 2.2  | i. Statutory and regulatory dues   | -                  | -       | -                  |
|      | ii. Accruals and other payables  | 1,094,636          | -       | 1,094,636          |
|      | iii. Short-term borrowings   | 7,131,806          | -       | 7,131,806          |
|      | iv. Current portion of subordinated loans  | -                  | -       | -                  |
|      | v. Current portion of long term liabilities  | -                  | -       | -                  |
|      | vi. Deferred Liabilities   | -                  | -       | -                  |
| 2.2  | vii. Provision for bad debts   | -                  | -       | -                  |
|      | viii. Provision for taxation   | -                  | -       | -                  |
|      | ix. Other liabilities as per accounting principles and included in the financial statements  | -                  | -       | -                  |
|      | <b>Non-Current Liabilities</b>   |                    |         |                    |
| 2.3  | i. Long-Term financing   | -                  | -       | -                  |
|      | ii. Other liabilities as per accounting principles and included in the financial statements  | -                  | -       | -                  |
|      | iii. Staff retirement benefits   | -                  | -       | -                  |
|      | <b>Subordinated Loans</b>  |                    |         |                    |
| 2.4  | 100% of Subordinated loans which fulfill the conditions specified by SECP are allowed to be deducted   | -                  | -       | -                  |
|      | <b>Advance against shares for increase in capital of securities broker</b>   |                    |         |                    |
| 2.5  | 100% Haircut may be allowed in respect of advance against shares if :<br>(a) The existing authorized share capital allows the proposed enhanced share capital<br>(b) Board of Directors of the company has approved the increase in capital<br>(c) Relevant Regulatory approvals have been obtained<br>(d) There is no unreasonable delay in issue of shares against advance and all regulatory requirements relating to the increase in paid up capital have been completed<br>(e) Auditor is satisfied that such advance is against the increase of capital. | -                  | -       | -                  |
| 2.6  | <b>Total Liabilities</b>   | <b>11,698,719</b>  |         | <b>11,698,719</b>  |



AMPLE SECURITIES (PRIVATE) LIMITED.  
NOTES TO THE FINANCIAL STATEMENTS  
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3. Ranking Liabilities Relating to :

|  |   |   |           |           |
|--|---|---|-----------|-----------|
| <b>Concentration in Margin Financing</b>   |   |   |           |           |
| 3.1  | The amount calculated client-to- client basis by which any amount receivable from any of the financees exceed 10% of the aggregate of amounts receivable from total financees.  | - | -         | -         |
| <b>Concentration in securites lending and borrowing</b>  |   |   |           |           |
| The amount by which the aggregate of:  |   |   |           |           |
| 3.2  | (i) Amount deposited by the borrower with NCCPL   | - | -         | -         |
|  | (ii) Cash margins paid and  | - | -         | -         |
|  | (iii) The market value of securities pledged as margins exceed the 110% of the market value of shares borrowed  | - | -         | -         |
| <b>Net underwriting Commitments</b>  |   |   |           |           |
| (a) in the case of right issue ; if the market value of securites is less than or equal to the subscription price; the aggregate of:   |   |   |           |           |
| 3.3  | (i) the 50% of Haircut multiplied by the underwriting commitments and   | - | -         | -         |
|  | (ii) the value by which the underwriting commitments exceeds the market price of the securities.  | - | -         | -         |
| In the case of rights issue where the market price of securities is greater than the subscription price, 5% of the Haircut multiplied by the net underwriting  |   |   |           |           |
| (b) in any other case : 12.5% of the net underwriting commitments  |   |   |           |           |
| <b>Negative equity of subsidiary</b>   |   |   |           |           |
| 3.4  | The amount by which the total assets of the subsidiary ( excluding any amount due from the subsidiary) exceed the total liabilities of the subsidiary   | - | -         | -         |
| <b>Foreign exchange agreements and foreign currency positions</b>  |   |   |           |           |
| 3.5  | 5% of the net position in foreign currency.Net position in foreign currency means the difference of total assets denominated in foreign cuurency less total liabilities denominated in foreign currency   | - | -         | -         |
| 3.6  | Amount Payable under REPO   | - | -         | -         |
| <b>Repo adjustment</b>   |   |   |           |           |
| In the case of financier/purchaser the total amount receivable under Repo less the 110% of the market value of underlying securites.   |   |   |           |           |
| 3.7  | In the case of financee/seller the market value of underlying securities after applying haircut less the total amount received ,less value of any securites deposited as collateral by the purchaser after applying haircut less any cash deposited by the purchaser. | - | -         | -         |
| <b>Concentrated proprietary positions</b>  |   |   |           |           |
| 3.8  | If the market value of any security is between 25% and 51% of the total proprietary positions then 5% of the value of such security .If the market of a security exceeds 51% of the proprietary position,then 10% of the value of such security                       | - | 1,304,366 | 1,304,366 |
| <b>Opening Positions in futures and options</b>  |   |   |           |           |
| i. In case of customer positions, the total margin requiremnets in respect of open postions less the amount of cash deposited by the customer and the value of securites held as collateral/pledged with securities exchange after applyiong VaR haircuts  |   |   |           |           |
| 3.9  | ii. In case of proprietary positions , the total margin requirements in respect of open positions to the extent not already met   | - | 7,560,447 | 7,560,447 |
| <b>Short selll positions</b>   |   |   |           |           |
| i. Incase of customer positions, the market value of shares sold short in ready market on behalf of customers after increasing the same with the VaR based haircuts less the cash deposited by the customer as collateral and the value of securities held as collateral after applying VAR based Haircuts |   |   |           |           |
| 3.10   | ii. Incase of proprietary positions, the market value of shares sold short in ready market and not yet settled increased by the amount of VAR based haircut less the value of securities pledged as collateral after applying haircuts.                               | - | -         | -         |
| 3.11   | <b>Total Ranking Liabilities</b>  | - | -         | 8,864,813 |

Calculations Summary of Liquid Capital

|  |                    |                    |
|--|--------------------|--------------------|
| (i) Adjusted value of Assets (serial number 1.20)            | 171,569,444        | 129,088,688        |
| (ii) Less: Adjusted value of liabilities (serial number 2.6) | (11,698,719)       | (11,698,719)       |
| (iii) Less: Total ranking liabilities (series number 3.11)   | -                  | (8,864,813)        |
| <b>LIQUID CAPITAL BALANCE</b>                                | <b>159,870,726</b> | <b>108,525,157</b> |

AMPLE SECURITIES (PRIVATE) LIMITED.  
NOTES TO THE FINANCIAL STATEMENTS  
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36 CORRESPONDING FIGURES

Comparative information has been rearranged and reclassified, wherever necessary, for better presentation and comparison.

37 NUMBER OF EMPLOYEES

Number of employees as on June 30  
Average number of employees during the year

| 2025 | 2024 |
|------|------|
| 9    | 6    |
| 8    | 6    |

38 RECLASSIFICATION

Corresponding figures have been rearranged and reclassified to reflect more appropriate presentation of events and transactions of the purposes of comparison.

39 DATE OF AUTHORIZATION FOR ISSUE

These financial statements were authorized for issue on 03 OCT 2025 by the board of directors of the company.

40 GENERAL

Figures have been rounded off to the nearest Rupee.

  
CHIEF EXECUTIVE  
DIRECTOR