



ABBASI & COMPANY (PRIVATE) LIMITED.

CONDENSED INTERIM FINANCIAL STATEMENTS  
FOR THE NINE MONTH ENDED MARCH 31, 2025

**ABBASI & COMPANY (PRIVATE) LIMITED**

**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**

**AS AT MARCH 31, 2025**

	Note	March 31, 2025 Un-Audited	June 30, 2024 Audited
		————— Rupees —————	
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property and equipment	5	211,897,494	210,242,221
Intangible assets	6	1,868,313	2,258,501
Long term investment	7	-	1,507,500
Long term deposits	8	5,561,700	5,361,700
Deffered tax assets		-	-
		<b>219,327,507</b>	<b>219,369,922</b>
<b>Current assets</b>			
Trade receivables - net	9	6,905,501	5,530,004
Advances, deposits and prepayments	10	19,443,915	30,247,538
Short term investments	11	78,188,397	62,754,679
Tax refunds due from government	12	6,648,335	7,334,994
Cash and cash equivalents	13	370,411,031	201,908,680
		<b>481,597,179</b>	<b>307,775,895</b>
<b>Total assets</b>		<b>700,924,686</b>	<b>527,145,817</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
Authorized share capital		200,000,000	200,000,000
20,000,000 Ordinary shares of Rs. 10 each.			
Issued, subscribed and paid up share capital	14	70,110,000	70,110,000
Share premium	15	98,350,000	98,350,000
General reserve	16	200,000,000	200,000,000
Fair value reserve		(0)	(1,074,807)
Retained earnings		(17,646,832)	(20,013,359)
		<b>350,813,167</b>	<b>347,371,834</b>
<b>Current liabilities</b>			
Trade and other payables	17	350,111,519	179,773,983
		<b>350,111,519</b>	<b>179,773,983</b>
Contingencies and commitments	18	-	-
<b>Total liabilities</b>		<b>350,111,519</b>	<b>179,773,983</b>
<b>Total equity and liabilities</b>		<b>700,924,686</b>	<b>527,145,817</b>

The annexured note 1 to 24 from an intergral part of these Condensed Interim Financial Information.

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Chief Executive Officer

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Director

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sd  
Chief Financial Officer

**ABBASI & COMPANY (PRIVATE) LIMITED**  
**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)**  
**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025**

	Note	Nine Months Period Ended		For the Quarter Ended	
		March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited
		Rupees		Rupees	
Operating revenue	19	71,374,587	50,467,282	19,587,338	17,427,635
Realized gain/(loss) on sale of investment at fair value through profit or loss		(110,219)	(18,472)	(139,208)	2,845,383
Unrealized gain/(loss) on remeasurement of investment at fair value through profit or loss		3,528,795	2,208,315	(397,875)	(7,538,246)
		<b>74,793,163</b>	<b>52,657,125</b>	<b>19,050,255</b>	<b>12,734,772</b>
Administrative and operating expenses	20	(78,529,813)	(66,192,823)	(29,215,514)	(23,701,624)
<b>Operating loss</b>		<b>(3,736,650)</b>	<b>(13,535,698)</b>	<b>(10,165,259)</b>	<b>(10,966,852)</b>
Other income	21	14,441,697	14,255,369	2,912,484	5,073,502
Finance costs	22	(590,882)	(106,577)	(62,185)	(42,190)
		13,850,815	14,148,792	2,850,299	5,031,312
<b>Profit before levies and tax</b>		<b>10,114,165</b>	<b>613,094</b>	<b>(7,314,960)</b>	<b>(5,935,540)</b>
Minimum and final tax levies		-	-	-	-
<b>Profit before tax</b>		<b>10,114,165</b>	<b>613,094</b>	<b>(7,314,960)</b>	<b>(5,935,540)</b>
Taxation		(1,460,273)	(179,487)	1,656,916	172,627
<b>Profit after tax</b>		<b>8,653,892</b>	<b>433,607</b>	<b>(5,658,044)</b>	<b>(5,762,913)</b>
Earning per share	23	1.24	0.06	(0.80)	(0.83)

The annexured note 1 to 24 from an integral part of these Condensed Interim Financial Information.

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Chief Executive Officer

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Director

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Chief Financial Officer

**ABBASI & COMPANY (PRIVATE) LIMITED**  
**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)**  
**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025**

Note	Nine Months Period Ended		For the Quarter Ended	
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited
	Rupees		Rupees	
Profit after tax	8,653,892	433,607	(7,314,960)	7,617,821
Other comprehensive income				
<i>Items that may be subsequently reclassified to profit or loss</i>	-	-	-	-
<i>Items that will not be subsequently reclassified to profit or loss</i>				
Unrealized gain/(loss) on remeasurement of investments at fair value through other comprehensive income	1,074,807	-	-	-
Net loss/gain on sale of investments at FVTOCI	(1,029,115)	(4,976,522)	-	(1,941,434)
	45,691	(4,976,522)	-	(1,941,434)
Other comprehensive income / (loss)	45,691	(4,976,522)	-	(1,941,434)
Total comprehensive income / (loss) for the year	8,699,584	(4,542,915)	(7,314,960)	5,676,387

The annexured note 1 to 24 from an intergral part of these Condensed Interim Financial Information.

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Chief Executive Officer

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Director

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Chief Financial Officer

**ABBASI & COMPANY (PRIVATE) LIMITED**  
**CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)**  
**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025**

	Note	Nine Months Period Ended	
		MARCH 31, 2025	March 31, 2024 Un-Audited
		----- Rupees -----	
<b>Cash flows from operating activities</b>			
Profit before levies and tax		10,114,165	6,548,634
Adjustments for:			
Depreciation	5	6,688,526	4,426,438
Amortisation	6	390,188	270,569
Charge / reversal of provision for expected credit loss		-	-
Gain on sale of property and equipment	21	(2,246,648)	(1,910,739)
Dividend income		(1,165,574)	(351,237)
Realized loss on sale of investments at fair value through profit or loss		110,219	2,863,855
Unrealized gain/loss on remeasurement of investments at FV through profit or loss	11.1	(3,528,795)	(9,746,561)
		<b>247,916</b>	<b>(4,447,675)</b>
<b>Operating profit before working capital changes</b>		<b>10,362,081</b>	<b>2,100,959</b>
<b>Effect of working capital changes</b>			
<b>(Increase) / decrease in current assets</b>			
Trade receivables - net	9	(1,375,497)	(3,513,052)
Advances, deposits and prepayments	10	10,803,623	(15,464,172)
		9,428,126	(18,977,224)
<b>Increase / (decrease) in current liabilities</b>			
Trade and other payables	17	170,337,536	77,326,740
<b>Cash generated from operations</b>		<b>190,127,743</b>	<b>60,450,475</b>
Income tax and levies paid	12	(773,614)	(463,314)
<b>Net cash inflows from operating activities</b>		<b>189,354,129</b>	<b>59,987,161</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment	5	(16,867,141)	(6,042,545)
Payment for intangible asset		-	-
Proceeds from sale of property, plant and equipment	5	10,769,990	4,295,716
Proceeds from long term deposits paid		(200,000)	-
Dividends received	21	1,165,574	351,237
Investment made in financial assets at fair value through profit or loss		(185,735,167)	16,827,515
Investment made in financial assets at amortized cost		2,720,309	-
Proceeds from sale of financial assets at fair value through profit and loss		170,999,716	-
Investment made in financial assets at fair value through other comprehensive income		-	-
Proceeds from sale of Investment in financial assets at fair value through other comprehensive income		1,553,191	-
<b>Net cash (outflows) / inflows from investing activities</b>		<b>(15,593,528)</b>	<b>15,431,923</b>
<b>Cash flows from financing activities</b>			
Dividend Paid		(5,258,250)	-
<b>Net cash (outflows) / inflows from financing activities</b>		<b>(5,258,250)</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>168,502,351</b>	<b>75,419,084</b>
Cash and cash equivalents at the beginning of the year		201,908,680	106,449,392
<b>Cash and cash equivalents at end of the year</b>		<b>370,411,031</b>	<b>181,868,476</b>

The annexured note 1 to 24 from an intergral part of these Condensed Interim Financial Information.

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Chief Executive Officer

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Director

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Chief Financial Officer

**ABBASI & COMPANY (PRIVATE) LIMITED**  
**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025**

	Issued, subscribed and paid up share capital	Share premium	General reserve	Fair value reserve	Retained earnings	Total share capital and reserves
Rupees						
Balance as at July 01, 2023	70,110,000	98,350,000	200,000,000	(3,327,302)	(8,863,847)	356,268,851
Loss for the year	-	-	-	-	(4,381,601)	(4,381,601)
Other comprehensive loss for the year	-	-	-	(4,515,416)	-	(4,515,416)
Transferred to retained earnings on derecognition of financial instrument at fair value through other comprehensive income	-	-	-	6,767,911	(6,767,911)	-
<b>Balance as at June 30, 2024</b>	<b>70,110,000</b>	<b>98,350,000</b>	<b>200,000,000</b>	<b>(1,074,807)</b>	<b>(20,013,359)</b>	<b>347,371,834</b>
Balance as at July 01, 2024	70,110,000	98,350,000	200,000,000	(1,074,807)	(20,013,359)	347,371,834
Profit for the year	-	-	-	-	8,653,892	8,653,892
Other comprehensive income for the year	-	-	-	45,691	-	45,691
<b>Transaction with Owner</b>						
Interim Dividend for the quarter ended September 30, 2024 @ Rs.0.75 per share	-	-	-	-	(5,258,250)	(5,258,250)
Transferred to retained earnings on derecognition of financial instrument at fair value through other comprehensive income	-	-	-	1,029,115	(1,029,115)	-
<b>Balance as at MARCH 31, 2025</b>	<b>70,110,000</b>	<b>98,350,000</b>	<b>200,000,000</b>	<b>(0)</b>	<b>(17,646,832)</b>	<b>350,813,167</b>

The annexured note 1 to 24 from an integral part of these Condensed Interim Financial Information.

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Chief Executive Officer

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Director

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sd  
Chief Financial Officer

**1 Status and nature of business**

Abbasi & Company (Private) Limited (the Company) was incorporated in Pakistan on February 13, 1999 as a Private Limited Company under the repealed Companies Ordinance, 1984 (repealed with the enactment of the Companies Act, 2017). The Company is a TREC holder of Pakistan Stock Exchange Limited (PSX) and has also acquired membership of the Pakistan Mercantile Exchange Limited (PMEX). The company is principally engaged in the business of brokerage, underwriting, buying and selling of stocks, shares and modaraba certificates etc. The registered office of the Company is situated at 6-Shadman, Lahore.

**2 Basis of preparation**

- 2.1 These condensed interim financial information do not include all the information and disclosure required in the Annual Financial Statements, and should read in conjunction with the Company's Annual Financial Statements for the year ended June 30, 2024
- 2.2 These condensed interim financial information of the Company for the period ended March 31, 2025 have been prepared in accordance with the approved accounting standards of the International Accounting Standard 34 - "Interim Financial Reporting" and provision of the Companies Act, 2017 and directive issued by the Securities and Exchange Commission of Pakistan (SECP). Wherever the requirements differ, the provision of the Companies Act, 2017 and the said directives have been followed.
- 2.3 These condensed interim information are un-audited.

**3 Use of judgments, estimates and assumptions**

- 3.1 The preparation of these condensed interim financial statements in conformity with the accounting and reporting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company's accounting policies. Estimates and judgements are continually evaluated and are based on historic experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognized prospectively commencing from the period of revision.
- 3.2 Judgements and estimates made by management in the preparation of these condensed interim financial information are the same as those that were applied to the financial statements as at end of the year ended June 30, 2024

**4 Standards, amendments and interpretations****4.1 Standards, amendments and interpretations adopted during the year**

The accounting policies adopted in the preparation of these condensed interim financial statements are consistent with those of the previous financial year ended June 30, 2024

ABBASI & COMPANY (PRIVATE) LIMITED

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UN-AUDITED)

FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025

5 Property and equipment	Note	March 31, 2025	June 30, 2024
		Un-Audited	Audited
		----- Rupees -----	
Operating fixed assets	5.1	211,897,494	210,242,221
		<b>211,897,494</b>	<b>210,242,221</b>

5.1 Operating fixed assets

Owned assets						Total assets
Freehold Land	Building on Freehold Land	Furniture and Fixture	Office Equipment	Computers	Vehicles	
----- Rupees -----						

Cost

Balance as at July 01, 2023	164,257,807	52,112,577	3,320,201	21,451,311	26,564,039	39,313,640	307,019,575
Additions during the year	-	-	-	1,781,974	736,300	6,032,060	8,550,334
Disposals	-	-	-	-	-	(4,082,987)	(4,082,987)
<b>Balance as at June 30, 2024</b>	<b>164,257,807</b>	<b>52,112,577</b>	<b>3,320,201</b>	<b>23,233,285</b>	<b>27,300,339</b>	<b>41,262,713</b>	<b>311,486,921</b>
Balance as at July 01, 2024	164,257,807	52,112,577	3,320,201	23,233,285	27,300,339	41,262,713	311,486,922
Additions during the year	-	-	-	1,124,788	749,200	14,993,153	16,867,141
Disposals	-	-	-	-	-	(15,006,143)	(15,006,143)
<b>Balance as at MARCH 31, 2025</b>	<b>164,257,807</b>	<b>52,112,577</b>	<b>3,320,201</b>	<b>24,358,073</b>	<b>28,049,539</b>	<b>41,249,723</b>	<b>313,347,920</b>

Depreciation

Balance as at July 01, 2023	-	41,175,630	2,326,307	13,652,632	21,107,484	15,484,460	93,746,513
Charge for the year	-	1,093,695	99,389	814,971	1,739,754	5,273,753	9,021,562
Depreciation on disposals	-	-	-	-	-	(1,523,374)	(1,523,374)
<b>Balance as at June 30, 2024</b>	<b>-</b>	<b>42,269,325</b>	<b>2,425,696</b>	<b>14,467,603</b>	<b>22,847,238</b>	<b>19,234,839</b>	<b>101,244,701</b>
Balance as at July 01, 2024	-	42,269,325	2,425,696	14,467,603	22,847,238	19,234,839	101,244,701
Charge for the year	-	738,918	67,149	731,534	1,056,007	4,094,918	6,688,526
Depreciation on disposals	-	-	-	-	-	(6,482,801)	(6,482,801)
<b>Balance as at MARCH 31, 2025</b>	<b>-</b>	<b>43,008,243</b>	<b>2,492,845</b>	<b>15,199,137</b>	<b>23,903,245</b>	<b>16,846,956</b>	<b>101,450,426</b>

Rate of depreciation

	10%	10%	10%	30%	20%
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Written down value as at June 30, 2024

	164,257,807	9,843,252	894,505	8,765,682	4,453,101	22,027,874	210,242,221
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Written down value as at MARCH 31, 2025

	164,257,807	9,104,334	827,356	9,158,936	4,146,294	24,402,767	211,897,494
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**ABBASI & COMPANY (PRIVATE) LIMITED**
**NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UN-AUDITED)**
**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025**

Note	Nine Months Period Ended	
	March 31, 2025 Un-Audited	June 30, 2024 Audited
	Rupees	
<b>5 Depreciation for the nine months has been allocated as under:</b>		
Administrative and operating expenses	6,688,526	9,021,562
	<b>6,688,526</b>	<b>9,021,562</b>
<b>6 Intangible assets</b>		
Computer software	6.1 1,228,313	1,618,501
Trading Rights Entitlement Certificate (TREC)	6.2 640,000	640,000
	<b>1,868,313</b>	<b>2,258,501</b>
<b>6.1 Financial Software</b>		
<b>Net carrying value basis</b>		
Opening net book value (NBV)	1,618,501	2,155,227
Amortization charge	(390,188)	(536,726)
Additions	-	-
Closing net book value (NBV)	<b>1,228,313</b>	<b>1,618,501</b>
<b>Gross carrying value basis</b>		
Cost	9,765,909	9,765,909
Accumulated amortization	(8,537,596)	(8,147,408)
	<b>1,228,313</b>	<b>1,618,501</b>
<b>Amortization Rate</b>	<b>20%</b>	<b>20%</b>
<b>6.2 Trading Rights Entitlement Certificate(TREC)</b>		
Pakistan Stock Exchange Limited	640,000	640,000
	<b>640,000</b>	<b>640,000</b>
<b>7 Long term investment</b>		
<b>Listed securities</b>		
LSE Ventures Limited	-	1,507,500
<b>8 Long term deposits</b>		
Security deposit with NCCPL	100,000	100,000
Security deposit - Murabaha shares	100,000	100,000
Security deposit with NCCPL - DFCs	1,000,000	1,000,000
Initial margin deposit with NCCPL	200,000	200,000
Security deposit NCCPL - MSF	100,000	100,000
Security deposit with PMEX - Offices	2,500,000	2,500,000
Security deposit against PMEX membership card	750,000	750,000
Deposit with Pakistan State Oil Company Ltd.	600,000	400,000
Security deposit - Telecommunication	101,500	101,500
Security deposit with WAPDA and SNGPL	110,200	110,200
	<b>5,561,700</b>	<b>5,361,700</b>

**ABBASI & COMPANY (PRIVATE) LIMITED**

**NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UN-AUDITED)**

**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025**

Note	Nine Months Period Ended	
	March 31, 2025 Un-Audited	June 30, 2024 Audited
----- Rupees -----		
<b>9 Trade receivables - net</b>		
Considered good	6,905,501	5,530,004
Considered doubtful	1,518,413	1,518,413
	8,423,914	7,048,417
Less: Allowance for expected credit loss	(1,518,413)	(1,518,413)
	<u>6,905,501</u>	<u>5,530,004</u>
<b>9.1 Ageing Analysis</b>		
Upto Fourteen days	5,871,101	1,395,174
More than fourteen days	2,552,813	5,653,243
	<u>8,423,914</u>	<u>7,048,417</u>
<b>10 Advances, deposits and prepayments</b>		
Advances to employees against salary	12,877,800	10,871,000
Short term security deposits	5,800,530	18,732,117
Prepaid insurance	400,742	280,933
Prepaid PSO Bill	200,000	
Other receivable	164,843	363,488
	<u>19,443,915</u>	<u>30,247,538</u>
<b>10.1 This includes the clearing deposit with PMEX and margin deposit with NCCPL</b>		
Clearing deposit with PMEX	5,800,530	9,261,584
Margin deposit with NCCPL/PSX	-	23,050,000
Deposit with PSX for Base Minimum Capital	-	15,200,000
	<u>5,800,530</u>	<u>47,511,584</u>
<b>10.2 This deposit represents trade exposure from members on behalf of clients' trades with PMEX.</b>		
<b>11 Short term investments</b>		
Investments in equity instruments at fair value through profit or loss	56,217,764	38,075,737
Investment in Pakistan Mercantile Exchange at fair value through profit or loss	250,269	238,269
Investment in Margin Trading System (MTS) - at amortized cost	21,720,364	24,440,673
	<u>78,188,397</u>	<u>62,754,679</u>
<b>11.1 Cost of the investments</b>	57,461,440	42,848,208
Unrealized gain / (loss) on remeasurement of investments:		
Opening balance	(4,772,471)	(19,234,580)
Unrealized gain / (loss)	3,528,795	14,462,109
	<u>(1,243,676)</u>	<u>(4,772,471)</u>
	<u>56,217,764</u>	<u>38,075,737</u>

**ABBASI & COMPANY (PRIVATE) LIMITED**
**NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UN-AUDITED)**
**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025**

Note	Nine Months Period Ended			
	March 31, 2025 Un-Audited	June 30, 2024 Audited		
————— Rupees —————				
<b>12 Tax refunds due from government</b>				
Opening Balance	7,334,994	7,127,851		
Advance income tax paid	773,614	1,222,987		
Provision for the year	(1,460,273)	(1,015,844)		
	<b>6,648,335</b>	<b>7,334,994</b>		
<b>13 Cash and cash equivalents</b>				
Cash in hand	2,943,488	1,320,137		
Balances with banks in:				
- current accounts	352,361,760	171,261,285		
- deposit accounts	15,105,783	29,327,258		
	<b>367,467,543</b>	<b>200,588,543</b>		
	<b>370,411,031</b>	<b>201,908,680</b>		
<b>14.1 Balances with banks is further segregated as follows:</b>				
- House account	19,754,209	22,432,105		
- Clients account	347,713,334	178,156,438		
	<b>367,467,543</b>	<b>200,588,543</b>		
<b>14 Issued, subscribed and paid up share capital</b>				
	<b>March 31, 2025 Un-Audited</b>	<b>June 30, 2024 Audited</b>	<b>March 31, 2025 Un-Audited</b>	<b>June 30, 2024 Audited</b>
	Number of shares		————— Rupees —————	
Ordinary shares of Rs. 10 each.				
- Fully paid in cash	6,611,000	6,611,000	66,110,000	66,110,000
- Fully paid other than cash	400,000	400,000	4,000,000	4,000,000
	<b>7,011,000</b>	<b>7,011,000</b>	<b>70,110,000</b>	<b>70,110,000</b>
<b>15 Share premium</b>				
It represents share premium received on issue of new shares.				
<b>16 General reserve</b>				
It represents amount transferred from accumulated profits to general reserves with no specific purpose of utilization.				
<b>17 Trade and other payables</b>				
Trade payables			347,713,334	178,156,438
CGT Payable			1,577,895	634,659
WHT Liabilities			-	-
Sales tax payable			711,057	822,886
Regulatory Charges			27,233	-
Advance from customer			82,000	160,000
			<b>350,111,519</b>	<b>179,773,983</b>
<b>18 Contingencies and commitments</b>				
Contingencies				

18.1 Letter of Gurantees

- Guarantee issued by Bank Al Habib Limited in favour of Pakistan Stock Exchange Limited (PSX) on behalf of the company were amounted to Rs. 34 Millions. (2025: Nil)
- Guarantee issued by Bank Al Habib Limited in favour of National Clearing Company Limited (NCCPL) on behalf of the company were amounted to Rs. 56 Millions. (2025: Nil)

Nine Months Period Ended	
MARCH 31, 2025	December 31, 2023
----- Rupees -----	

19 Operating revenue

Brokerage income-PSX  
Brokerage income-PMEX  
Brokerage income-MTS

Gross revenue

Less: sales tax

Net revenue

69,476,250	49,255,144
8,104,185	6,232,119
5,214,086	3,505,743
<b>82,794,521</b>	<b>58,993,006</b>
(11,419,934)	(8,525,724)
<b>71,374,587</b>	<b>50,467,282</b>

20 Administrative and operating expenses

Salaries and other benefits  
Directors remuneration  
Utilities  
Fee and subscription  
Legal and professional charges  
Business promotion expenses  
Internal Audit Fee  
Research and staff training  
Vehicle running and maintenance  
Travelling and conveyance  
Communication  
Repair and maintenance  
Postage and courier  
Insurance  
Newspaper and periodicals  
Printing and stationery  
Entertainment  
Rent, rates & taxes  
Computer expenses  
Donations  
CDC & NCCPL Charges  
Allowance for expected credit loss  
Depreciation  
Amortization  
Miscellaneous

34,722,948	29,724,055
8,545,489	6,866,201
1,648,303	1,925,448
956,606	1,029,101
4,040,420	2,948,281
1,340,876	887,359
561,750	519,750
664,335	571,529
5,148,764	4,018,202
429,534	48,013
2,437,284	2,497,242
2,257,141	982,568
321,073	362,163
488,846	424,229
87,623	51,100
909,321	546,244
879,418	984,921
1,302,569	272,458
213,525	390,279
3,575,964	2,324,763
425,549	1,528,212
-	-
6,688,525	6,683,133
390,188	403,278
493,762	204,294
-	-
<b>78,529,813</b>	<b>66,192,823</b>

ABBASI & COMPANY (PRIVATE) LIMITED

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UN-AUDITED)

FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025

Note

Nine Months Period Ended

March 31, 2025 Un-Audited	June 30, 2024 Audited
————— Rupees —————	

21 Other income

Income from financial assets

Profit on deposits with bank  
Dividend income  
Return on margin trading system  
IPO/Investment Commission  
Return on exposure and cash deposit  
Return on clearing deposit-PMEX

594,965	428,614
1,165,574	705,218
2,947,707	2,509,678
6,261	-
2,077,361	5,784,368
292,181	98,252
<b>7,084,049</b>	<b>9,526,130</b>

Income from non-financial assets

Gain on sale of vehicle  
Client account maintenance fee

2,246,648	1,910,739
5,111,000	2,818,500
<b>7,357,648</b>	<b>4,729,239</b>
<b>14,441,697</b>	<b>14,255,369</b>

22 Finance costs

Bank Charges  
Bank guarantee commission

190,882	106,577
400,000	-
<b>590,882</b>	<b>106,577</b>

23 Earning per share

Nine Months Period Ended

	Profit after tax		Total shares in issue		Earnings per share	
	March 31, 2025 Un-Audited	March 31, 2024 Un-Audited	March 31, 2025 Un-Audited	March 31, 2024 Un-Audited	March 31, 2025 Un-Audited	March 31, 2024 Un-Audited
	————— Rupees —————		Number of shares		————— Rupees —————	
Basic	8,653,892	433,607	7,011,000	7,011,000	1.24	0.06
	<b>8,653,892</b>	<b>433,607</b>	<b>7,011,000</b>	<b>7,011,000</b>	<b>1.24</b>	<b>0.06</b>

Earning per share

For the Quarter Ended

	Profit after tax		Total shares in issue		Earnings per share	
	Jan. - Mar. 2025	Jan. - Mar. 2024	Jan. - Mar. 2025	Jan. - Mar. 2024	Jan. - Mar. 2025	Jan. - Mar. 2024
	————— Rupees —————		Number of shares		————— Rupees —————	
Basic	(5,658,044)	(5,762,913)	7,011,000	7,011,000	(0.80)	(0.83)
	<b>(5,658,044)</b>	<b>(5,762,913)</b>	<b>7,011,000</b>	<b>7,011,000</b>	<b>(0.80)</b>	<b>(0.83)</b>

24 Date of Authorization

These condensed interim financial information have authorized for issue by Board of Directors of the Company on May 05, 2025

\_\_\_\_\_  
sd  
Chief Executive Officer

\_\_\_\_\_  
sd  
Director

\_\_\_\_\_  
sd  
Chief Financial Officer

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