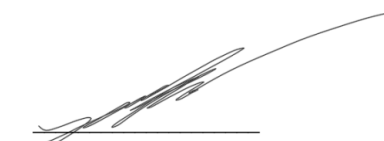


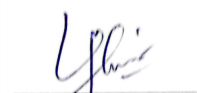
KP SECURITIES (PRIVATE) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

		30-Sep-25	30-Jun-25
		Un-Audited	Audited
	Note	----- Pak Rupees -----	
Non-Current Assets			
Property and equipment	7	206,552	164,875
Intangible asset	8	2,500,000	2,500,000
Long-term investments	9	41,076,391	41,076,391
		43,782,943	43,741,266
Current Assets			
Loan and advances	10	7,452,846	5,854,078
Deposits	11	1,085,775	1,099,583
Short term investment		324,230	-
Income tax - net	12	644,512	644,512
Cash and bank balances	13	32,504	20,876
		9,539,867	7,619,048
		<u>53,322,810</u>	<u>51,360,314</u>
Equity and Liabilities			
Share capital and reserves			
Share capital	14	37,419,100	37,419,100
Unappropriated profit		12,513,248	13,638,041
		49,932,348	51,057,141
Current Liabilities			
Trade and other payables	15	320,182	303,173
Provision for taxation	16	-	-
		320,182	303,173
Contingencies and commitments	17	-	-
		<u>50,252,530</u>	<u>51,360,314</u>

The annexed notes from 1 to 26 form an integral part of these financial statements.


Chief Executive Officer

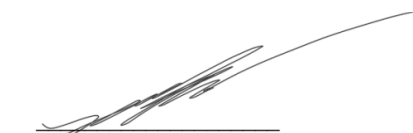



Director

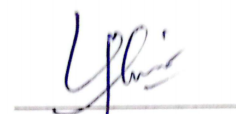
KP SECURITIES (PRIVATE) LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

		30-Sep-25	30-Jun-25
		Un-Audited	Audited
	Note	----- Pak Rupees -----	-----
Revenue		164,465	92,868
Unrealized gain/(loss) on investments		-	2,694,728
Realized capital gain		-	148,949
		<u>164,465</u>	<u>2,936,545</u>
Operating and administrative expenses	18	<u>(1,310,416)</u>	<u>(3,647,520)</u>
Operating profit		<u>(1,145,951)</u>	<u>(710,975)</u>
Bank charges		-	-
Other income and losses	19	<u>21,158</u>	<u>1,209,742</u>
Profit before taxation		<u>(1,124,793)</u>	<u>498,767</u>
Tax expense	20	<u>-</u>	<u>(178,816)</u>
Profit for the year		<u><u>(1,124,793)</u></u>	<u><u>319,950</u></u>

The annexed notes from 1 to 26 form an integral part of these financial statements.


Chief Executive Officer

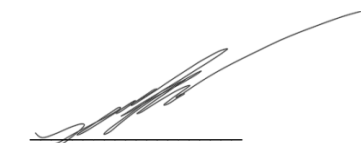



Director

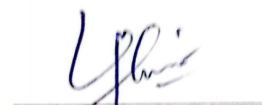
KP SECURITIES (PRIVATE) LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

	30-Sep-25 Un-Audited	30-Jun-25 Audited
Note	----- Pak Rupees -----	-----
Profit for the year	(1,124,793)	319,950
Other comprehensive income	-	-
Total comprehensive income/(loss) for the year	<u>(1,124,793)</u>	<u>319,950</u>

The annexed notes from 1 to 26 form an integral part of these financial statements.


 Chief Executive Officer




 Director

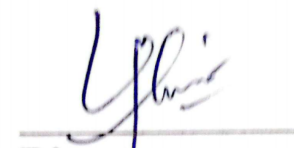
KP SECURITIES (PRIVATE) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

	Share Capital	Advance against issuance of share capital	Unappropriated profit/(loss) - Revenue Reserve	Total
	----- Pak Rupees -----			
Balance as at 30 June 2024	37,419,100		13,318,092	50,737,192
Profit/(loss) for the year	-	-	319,950	319,950
Advance against of issuance of share capital	-	-	-	-
Other comprehensive income/(loss) for the year	-	-	-	-
Balance as at 30 June 2025	37,419,100		13,638,042	51,057,142
Profit/(loss) for the year	-	-	(1,124,794)	(1,124,794)
Other comprehensive income/(loss) for the year	-	-	-	-
Balance as at 30 September 2025	37,419,100	-	12,513,248	49,932,348

The annexed notes from 1 to 26 form an integral part of these financial statements.


Chief Executive Officer




Director

KP SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

1 LEGAL STATUS AND NATURE OF BUSINESS

KP Securities (Private) Limited (the "Company") was incorporated in Pakistan on June 20, 2007 as a private limited company under the Companies Ordinance, 1984. The Company's registered office is situated at Islamabad Stock Exchange Tower. The Company is principally engaged in the business of investment advisory, purchase and sale of securities, financial consultancy, brokerage, underwriting, portfolio management and securities research.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards applicable in Pakistan comprise of:

International Financial Reporting Standards for Small and Medium Sized Entities (SMEs) 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 Standards, the provisions of and directives issued under the Companies Act, 2017 have been followed

3 USE OF ESTIMATES AND JUDGEMENTS

The preparation of financial statements in conformity with approved accounting standards requires management to make judgments, estimates and assumptions that affect the application of accounting 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 judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period, or in the period of revision and future periods in other cases. Judgments made by management in the application of approved accounting standards that may have a significant effect on the financial statements and estimates with significant risk of material adjustment in the next year are discussed in respective policy notes. The areas where various assumptions and estimates are significant to the Company's financial statements or where judgement was exercised in application of accounting policies are as follows:

- (i) Estimates of useful lives and residual values of items of property, plant and equipment;
- (ii) Estimates of useful lives of intangible assets;
- (iii) Provision against doubtful debts;
- (iv) Classification, recognition, measurement / valuation of financial instruments; and
- (v) Provision for taxation

4 BASIS OF MEASUREMENT

These financial statements have been prepared under the historical cost convention except where disclosed otherwise.

4.1 Property and equipment

Items of property and equipment are stated at cost less accumulated depreciation (if any) and impairment losses (if any). Cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. Where such subsequent costs are incurred to replace parts and are capitalized, the carrying amount of replaced parts is derecognized. All other repair, maintenance and day-to-day servicing expenditures are charged to the profit and loss account during the year in which they are incurred.

KP SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

Depreciation on all items of property and equipment is calculated using the reducing balance method in accordance with the rates specified in note 7 to these financial statements and after taking into account residual value, if material. Residual values and useful lives are reviewed and adjusted, if appropriate, at each balance sheet date. Depreciation is charged on an asset from when the asset is available for use until the asset is disposed of.

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

The Company reviews the useful life and residual value of property, plant and equipment on a regular basis. Any change in estimates in future years might affect the carrying amounts of the respective items of property, plant and equipment with a corresponding effect on depreciation charge and impairment.

4.2 Intangible assets

Intangible assets with indefinite useful lives, including Trading Right Entitlement Certificate ("TREC"), are stated at cost less accumulated impairment losses, if any. An intangible asset is considered as having an indefinite useful life when, based on an analysis of all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows for the Company. An intangible asset with an indefinite useful life is not amortized. However, it is tested for impairment at each balance sheet date or whenever there is an indication that the asset may be impaired. Gains or losses on disposal of intangible assets, if any, are recognized in the profit and loss account during the year in which the assets are disposed of.

4.3 Financial Instruments

Financial assets and financial liabilities are recognized when the company becomes a party to the contractual provisions of the instrument and assets and liabilities are stated initially at cost which is the fair value of consideration given or received. The financial assets are subsequently measured at fair value, amortized cost or cost as the case may be with classifications into i) at fair value through profit or loss (FVTPL) and ii) at amortized cost. Subsequently:

i) Financial assets and liabilities at amortized cost

Financial assets and liabilities at amortized cost are initially recognized at fair value, and subsequently carried at amortized cost, and in the case of financial assets, less any impairment.

ii) Financial assets and liabilities at FVTPL

Financial assets and liabilities carried at FVTPL are initially recorded at fair value and transaction costs are expensed in the statement of profit or loss and other comprehensive income. Realized and unrealized gains and losses arising from changes in the fair value of the financial assets and liabilities held at FVTPL are included in the statement of profit or loss and other comprehensive income in the period in which they arise.

Where management has opted to recognize a financial liability at FVTPL, any changes associated with the Company's own credit risk will be recognized in Statement of Profit or loss. Currently, there are no financial liabilities designated at FVTPL.

4.3.1 Impairment of financial assets

The financial assets other than those that are carried at fair value are assessed at each reporting date to determine whether there is any objective evidence of their impairment. A financial asset is impaired if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset, and that loss event(s) had an impact on the estimated future cash flows of that asset that can be estimated reliably. The impairment loss is recognized immediately in the statement of profit or loss and the carrying amount of the related financial asset is reduced accordingly. An impairment loss is reversed only if the reversal can be related objectively to an event occurring after the impairment loss was recognized.

KP SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

4.3.2 Derecognition of financial instruments

The Company de-recognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred, or it neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control over the transferred asset. Any interest in such derecognized financial assets that is created or retained by the Company is recognized as a separate asset or liability. The Company de-recognizes a financial liability (or a part of financial liability) from its statement of financial position when the obligation specified in the contract is discharged or cancelled or expires.

4.4 Taxation

Current

Provision for current taxation is based on taxable income for the year determined in accordance with the prevailing law for taxation of income. The charge for current tax is calculated using rates enacted or substantively enacted at the reporting date, and takes into account tax credits, exemptions and rebates available, if any. The charge for current tax also includes adjustments, where necessary, relating to prior years which arise from assessments framed / finalized during the year. The charge for current tax is recognized in profit or loss except to the extent that it relates to items recognized directly in equity or in other comprehensive income.

Deferred

Deferred tax is recognized using the balance sheet liability method in respect of temporary differences arising from differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax is calculated using rates that are expected to apply to the period when the differences reverse based on tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred tax liabilities are recognized for all taxable temporary differences. A deferred tax asset is recognized only to the extent that it is probable that future taxable profits will be available against which the asset can be utilized. Deferred tax asset is reduced to the extent that it is no longer probable that the related tax benefits will be realized. Deferred tax is not recognized on temporary differences arising from the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss, and differences arising on the initial recognition of goodwill.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity.

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

The Company takes into account current income tax law and decisions taken by tax authorities. In instances where the Company's views differ from the income tax department at the assessment stage and where the Company considers that its view on items of material nature is in accordance with law, the relevant amounts are disclosed as contingent liabilities.

4.5 Cash and cash equivalents

Cash and cash equivalents are carried at cost and include cash in hand, balances with banks in current and deposit accounts.

4.6 Trade and other payables

Trade and other payables are recognized initially at fair value plus directly attributable cost, if any, and subsequently measured at amortized cost using the effective interest method. They are classified as current if payment is due within twelve months of the reporting date, and as non-current otherwise.

KP SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

4.7 Provisions

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the obligation can be made. The amount recognized represents the best estimate of the expenditure required to settle the obligation at the balance sheet date. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

4.8 Revenue recognition

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Company and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of any direct expenses. Revenue is recognized on the following basis:

- Brokerage and commission income is recognized when brokerage services are rendered
- Dividend income is recognized when the right to receive the dividend is established.
- Underwriting commission (if any) is recognized when the agreement is executed. Take-up commission is recognized at the time the commitment is fulfilled.
- Return on deposits is recognized using the effective interest method.
- Income on fixed term investments is recognized using the effective interest method.
- Gains / (losses) arising on sale of investments are included in the profit and loss account in the period in which they arise.
- Unrealized capital gains / (losses) arising from marking to market financial assets classified as financial assets at fair value through profit or loss are included in profit and loss during the period in which they arise.
- Income / profit on exposure deposits is recognized using the effective interest rate.

4.9 Foreign currency transactions and translation

Monetary assets and liabilities in foreign currencies are translated into functional currency at the rates of exchange prevailing at the balance sheet date. Transactions in foreign currencies are translated into functional currency at the rates of exchange prevailing on the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in income.

4.10 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 Rupee, which is the Company's functional and presentation currency.

4.11 Related party transactions

All transactions involving related parties arising in the normal course of business are conducted at arm's length at normal commercial rates on the same terms and conditions as third party transactions using valuation modes, as admissible, except in extremely rare circumstances where, subject to the approval of the Board of Directors, it is in the interest of the Company to do so.

KP SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

7 PROPERTY AND EQUIPMENT

30-Sep-25	Cost			Accumulated Depreciation			Written down value as at 30 September 2025	Rate of Depreciation
	As at 1 July 2025	Additions/ (Deletions)	As at 30 September 2025	As at 1 July 2025	For the year	As at 30 September 2025		
----- Pak Rupees -----								
Computer equipment	154,250	-	154,250	79,747	5,588	85,335	68,915	0.3
Furniture and fixtures	513,000	-	513,000	376,707	5,111	381,818	131,182	0.15
Vehicles	36,000	-	36,000	29,205	340	29,545	6,455	0.2
	703,250	-	703,250	485,659	11,038	496,698	206,552	

30-Jun-25	Cost			Accumulated Depreciation			Written down value as at 30 June 2025	Rate of Depreciation
	As at 1 July 2024	Additions/ (Deletions)	As at 30 June 2025	As at 1 July 2024	For the year	As at 30 June 2025		
----- Pak Rupees -----								
Computer equipment	85,750	68,500	154,250	79,747	30,913	110,661	43,589	0.3
Furniture and fixtures	513,000	-	513,000	376,707	20,444	397,151	115,849	0.15
Vehicles	36,000	-	36,000	29,205	1,359	30,564	5,436	0.2
	634,750	68,500	703,250	485,659	52,716	538,376	164,875	

KP SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

		30-Sep-25	30-Jun-25
	Note	Un-Audited	Audited
8 INTANGIBLE ASSET		----- Pak Rupees -----	
Trading Right Entitlement Certificate ("TREC")	8.1	2,500,000	2,500,000
		<u>2,500,000</u>	<u>2,500,000</u>

- 8.1** Pursuant to the Stock Exchange (Corporatization, Demutualization and Integration) Act, 2012, stock exchanges operating as guarantee limited companies were converted to public limited companies. Ownership rights in exchanges were segregated from the right to trade on an exchange. As a result of such demutualization and corporatization, the Company received shares of the relevant exchange and a Trading Rights Entitlement Certificate ("TREC") against its membership card.

The TREC has been recorded as an indefinite-life intangible asset pursuant to the provisions and requirements of IAS 38. As the TREC is not a commonly tradable instrument, the value approved by the Board of Directors of the Pakistan Stock Exchange Limited ("PSX") post-mutualization was used as the initial value of the intangible. The TREC, which has been pledged with the PSX to meet Base Minimum Capital ("BMC") requirements, is assessed for impairment in accordance with relevant approved accounting standards.

		30-Sep-25	30-Jun-25
	Note	Un-Audited	Audited
9 LONG-TERM INVESTMENTS		----- Pak Rupees -----	
Investments available for sale			
ISE Towers Reit Management Limited - opening balance		41,076,391	38,381,663
Unrealised gain for remeasurement to fair value		-	2,694,728
ISE Towers Reit Management Limited (unquoted) - fair value	9.1	41,076,391	41,076,391

- 9.1** As a result of the demutualization and corporatization of stock exchanges as detailed in note 8.1, the Company received 3,034,603 shares of ISE Towers REIT Management Limited. Of these, 60% (1,820,762 shares) were held in a separate Central Depository Company Limited ("CDC") sub-account, blocked until they are sold to strategic investors, financial institutions and/or the general public. The remaining shares (40% of total, or 1,123,842 shares) were allotted to the Company which have been sold during the financial year 2019 and resultantly company hold 1,820,762 shares at year end. The related deferred tax has not been provided on unrealized gain since the market value taken here is break up value as per accounts of investee and its real market value is not available however some recent transactions these shares privately have been made at below cost.

These shares are neither listed on any exchange nor are they actively traded. As a result, fair value has been estimated by reference to the latest break-up or net asset value per share of these shares notified by ISE Towers REIT Management Limited (PKR 22.56 / per share as at June 30, 2025, compared to PKR 21.08 /per share as at June 30, 2024).

These shares of ISE Towers REIT Management Limited are pledged with the PSX to meet BMC requirements. The related deferred tax has not been provided on unrealized gain since the market value taken here is break up value as per accounts of investee and its real market value is not available however some recent transactions these shares privately have been made at below cost.

KP SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

		30-Sep-25 Un-Audited	30-Jun-25 Audited
	Note	----- Pak Rupees -----	
10 LOANS AND ADVANCES			
Staff advances - unsecured, considered good		23,000	23,000
Advance income tax		775,841	-
Receivables from Related party :			
-From directors - net	10.1	6,654,005	5,831,078
		<u>7,452,846</u>	<u>5,854,078</u>
10.1 Receivables from Related party :			
Receivable from the director		4,920,724	5,831,005
Payable to director	10.1.1	1,337,000	73
		<u>3,583,724</u>	<u>5,831,078</u>
10.1.1 This represents payments received from Director for office expenses.			
		30-Sep-25 Un-Audited	30-Jun-25 Audited
	Note	----- Pak Rupees -----	
11 DEPOSITS			
Security deposit with NCCPL		350,000	-
Exposure Detail		735,775	1,046,700
Margin deposit with NCCPL/ECLEAR		-	52,883
		<u>1,085,775</u>	<u>1,099,583</u>
11.1 This represents amount deposited against exposure with National Clearing Company of Pakistan Limited.			
		30-Sep-25 Un-Audited	30-Jun-25 Audited
	Note	----- Pak Rupees -----	
12 INCOME TAX REFUNDABLE			
Balance at the beginning of the year		644,512	592,839
Add: Current year additions		-	230,489
		<u>644,512</u>	<u>823,328</u>
Less: Adjustment against provision for taxation		-	(178,816)
Balance at the end of the year		<u>644,512</u>	<u>644,512</u>
13 CASH AND BANK BALANCES			
Cash in hand		-	-
Cash at bank:			
Current accounts		16,238	20,009
Savings accounts		16,266	867
		<u>32,504</u>	<u>20,876</u>
		<u>32,504</u>	<u>20,876</u>

KP SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

	Note	30-Sep-25 Un-Audited	30-Jun-25 Audited
----- Pak Rupees -----			
14 SHARE CAPITAL			
14.1 Authorized capital			
1,000,000 (2025: 1,000,000) ordinary shares of PKR 100/ each.		100,000,000	100,000,000
14.2 Issued, subscribed and paid-up share capital			
374,191 (2025: 374,191) ordinary shares of PKR 100/- each, issued for cash		37,419,100	37,419,100
		<u>37,419,100</u>	<u>37,419,100</u>

14.3 Shareholders holding 5% or more of total shareholding					
	Number of Shares		Percentage		
	2025	2025	2025	2025	
Mr. Muhammad Fayyaz Ali	346,012	346,012	92%	92%	
Mr. Mubashir Nazir	22,095	22,095	6%	6%	

14.4 All shares carry equal voting, dividend and bonus rights.

	Note	30-Sep-25 Un-Audited	30-Jun-25 Audited
----- Pak Rupees -----			
15 TRADE AND OTHER PAYABLES			
Trade creditors		-	-
Accrued expenses		170,182	145,360
Auditor's remuneration payable		150,000	150,000
Other payables		-	7,813
		<u>320,182</u>	<u>303,173</u>

16 PROVISION FOR TAXATION

Provision for taxation have been recorded on the basis of the minimum tax because of accumulated losses. No deferred tax asset has been recored over the accumulated losses because of the uncertainty regarding the future income to realize the tax benifts.

17 CONTINGENCIES AND COMMITMENTS

There are no contingencies or commitments of the Company as at Sept 30, 2025 (2025: Nil)

KP SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

		30-Sep-25	30-Jun-25
		Un-Audited	Audited
		----- Pak Rupees -----	
	Note		
18 ADMINISTRATIVE EXPENSES			
Staff salaries, allowances and other benefits		270,000	1,109,000
Rent, rates and taxes		531,468	1,030,729
Postage and courier expense		-	1,860
Printing and stationery		1,360	5,110
Software license fee		-	70,875
NCCPL charges		-	-
PSX charges / Eclear Charges		59,825	166,182
Legal and professional charges		51,885	202,000
Entertainment		14,771	72,420
Auditors' remuneration	18.1	39,571	150,000
Utilities		184,443	646,692
Travelling expenses		6,600	11,520
Fee and subscription		132,655	7,770
Depreciation	7	11,038	52,716
Misc. expenses		6,800	120,646
		<u>1,310,416</u>	<u>3,647,520</u>
18.1 Auditor's remuneration			
Statutory audit		-	150,000
Certifications and other charges		-	-
		-	150,000
19 OTHER INCOME AND LOSSES			
Dividend income		-	1,183,495
Miscellaneous income		21,158	10,500
Profit on bank balances		-	15,747
		<u>21,158</u>	<u>1,209,742</u>
20 TAXATION			
Current tax		-	178,816

No deferred tax asset is being charged due to uncertainty over the future operating results of the entity.

21 REMUNERATION OF CHIEF EXECUTIVE, DIRECTORS AND EXECUTIVES

The aggregate amounts charged in the financial statements for remuneration, including benefits, to the chief executive and directors of the Company as per the terms of their employment are as follows:

Chief Executive	-	Directors	-
	-		-

KP SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

22 FINANCIAL INSTRUMENTS BY CATEGORY

	30-Sep-25		
	At fair value through profit and loss	At amortized cost	Total
	-----Pak Rupees-----		
ASSETS			
Non-current assets			
Long term investment	41,076,391	-	41,076,391
Current assets			
Loans and advances	-	7,452,846	7,452,846
Deposits	-	1,085,775	1,085,775
Short term investment	324,230		
Bank balances	-	32,504	32,504
LIABILITIES			
Current liabilities			
Trade and other payables	-	320,182	320,182

	30-Jun-25		
	At fair value through profit and loss	At amortized cost	Total
	-----Pak Rupees-----		
ASSETS			
Non-current assets			
Long term investment	- 41,076,391	-	41,076,391
Current assets			
Short-term investments	-	-	-
Loans and advances	-	5,854,078	5,854,078
Deposits	-	1,099,583	1,099,583
Bank balances	-	36,223	36,223
LIABILITIES			
Current liabilities			
Trade and other payables	-	303,173	303,173

KP SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

23 EVENTS AFTER REPORTING PERIOD

No events occurred after the reporting period that would require adjustment or disclosure in the financial statements.

24 NUMBER OF EMPLOYEES

Total number of employees at the end of year was 02 (2025: 02). Average number of employees was 02 (2025: 02).

25 GENERAL

Amounts have been rounded off to the nearest rupee, unless otherwise stated.

26 AUTHORIZATION

These financial statements were authorized for issue on 15th October, 2025 by the Board of Directors of the Company.



Chief Executive Officer





Director