



Bawany Securities (Pvt.) Limited

TREC Holder: Pakistan Stock Exchange
Pakistan Mercantile Exchange

February 14, 2025

General Manager
Trading & TREC Affairs
Pakistan Stock Exchange Limited
Karachi.

Subject :- Half Yearly Un Audited Financial Statement December 31, 2024

Dear Sir,

Please Find herewith enclosed documents of un Audited Financial Statement December 31, 2024.

Thanking You,

Bawany Securities Private Limited


Chief Executive

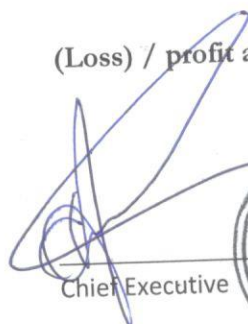
Bawany Securities Private Limited
Half Yearly Financial Statement (Un Audited)
As of December 31, 2024


Bawany Securities Private Limited

Statement of Profit or Loss (Un Audited)

For the year ended December 31, 2024

	Note	Dec-24
Operating revenue	11	18,237,340
Capital loss on sale of investments - net		-
Unrealised (loss) / gain on remeasurement of investments at fair value through profit or loss	12	15,270,654
		<u>33,507,994</u>
Administrative expenses	13	(9,785,766)
Financial Expense	16	(467,406)
		<u>(10,253,172)</u>
Operating (loss) / profit		<u>23,254,822</u>
Other income	14	6,200,993
		<u>6,200,993</u>
(Loss) / profit before taxation		29,455,815
Taxation	15	-
(Loss) / profit after taxation		<u><u>29,455,815</u></u>


Chief Executive



Bawany Securities (Private) Limited

Statement of Financial Position

As at December 31, 2024

ASSETS	Notes	Dec-24
Non-current assets		
Property and equipment	1	7,702,983
Intangible asset	2	3,328,289
Long term deposits	3	4,150,000
		<u>15,181,272</u>
Current assets		
Short term investments	4	193,921,716
Trade debts	5	65,617,179
Loans, deposits and other receivables	6	15,652,084
Taxation - net		92,925,300
Bank balances	7	368,116,279
		<u>383,297,551</u>
Total assets		<u><u>383,297,551</u></u>

EQUITY AND LIABILITIES

Share capital and reserves

Authorized capital

9,615,000 Ordinary shares
of Rs. 10/-

96,150,000

Issued, subscribed and paid up capital

8

96,150,000

Revenue reserve

Unappropriated profit

69,440,732

165,590,732

Non Current liabilities

Payable to Director

9

15,420,000

15,420,000

Current liabilities

Payable to Director

9

185,416,315

Trade and other payables

10

16,870,504

217,706,819

Contingencies and commitments

Total equity and liabilities

383,297,551

Chief Executive



Bawany Securities Private Limited

Statement of Changes in Equity
For the Year Ended as on 31 Dec, 2024

	Issued, subscribed and paid up capital	Unappropriated profit	Total
Balance as at June 30, 2023	96,150,000	39,984,917	136,134,917

Balance as at June 30, 2023

*Total comprehensive income for the
year ended June 30, 2023*

Profit after taxation	-	29,455,815	29,455,815
Other comprehensive income	-	-	-
		29,455,815	29,455,815
Balance as at Dec 31, 2024	96,150,000	69,440,732	165,590,732

Profit after taxation
Other comprehensive income

Balance as at Dec 31, 2024




Chief Executive

Bawany Securities Private Limited

Statement of Cash Flows

For the year Ended Decemeber 31, 2024

	Note	Dec-24 Rupees
(Loss) / profit before taxation		29,455,815
CASH FLOWS FROM OPERATING ACTIVITIES		
<i>Adjustment for non cash items:</i>		
Depreciation		-
Amortization		-
Capital loss on sale of investments - net		-
Unrealised loss / (gain) on remeasurement of investments at fair value through profit or loss		15,270,654
		<u>15,270,654</u>
Operating cash flows before working capital changes		14,185,161
<i>(Increase)/ decrease in current assets</i>		
Sale / (purchase) of Investment in quoted securities - net		24,868,866
Trade receivables		(41,408,465)
Loans, deposits and other receivables		1,850,132
<i>Increase/ (decrease) in current liabilities</i>		
Sales tax payable		-
Accrued Expenses & other Liabilities		24,556,179
Withholding tax payable		-
Trade and other payables		15,097,186
		<u>24,963,898</u>
		39,149,059
Taxes paid-net		-
Net cash used in operating activities		<u>39,149,059</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property & equipment		-
Long term deposits		250,000
Net cash used in investing activities		<u>250,000</u>
Net decrease in cash and cash equivalents during the year		39,399,059
Cash and cash equivalents at the beginning of the year		53,526,241
Cash and cash equivalents at the end of the year		<u>92,925,300</u>

Chief Executive



Bawany Securities Private Limited

Notes to the Financial Statements

For the Year Ended as on 31 Dec, 2024

1. PROPERTY AND EQUIPMENT

	Furniture and Fixtures	Office Equipment	Computer	Offices at PSX	Vehicle Motor	Total
Cost	224,275	17,974	260,465	3,400,691	3,799,578	7,702,983
Accumulated depreciation						
Net book value	224,275	17,974	260,465	3,400,691	3,799,578	7,702,983
<i>Movement during the year</i>						
Opening net book value	224,275	17,974	260,465	3,400,691	3,799,578	7,702,983
Additions	-	-	-	-	-	-
Depreciation for the year	-	-	-	-	-	-
Closing Net Book Value	224,275	17,974	260,465	3,400,691	3,799,578	7,702,983
As at December 31, 2024						
Cost	224,275	17,974	260,465	3,400,691	3,799,578	7,702,983
Accumulated depreciation						
Net book value	224,275	17,974	260,465	3,400,691	3,799,578	7,702,983

2. INTANGIBLE ASSETS

Trading Right Entitlement Certificate - PSX	5.1	2,500,000
Computer software	5.2	78,289
Membership of PMEX	5.3	750,000
		3,328,289



3 LONG TERM DEPOSITS

National Clearing Company of Pakistan Limited	1,400,000
Central Depository Company of Pakistan Limited	100,000
PMEX	750,000
ADAVANCE PMEX	1,900,000

4,150,000

4 SHORT TERM INVESTMENTS

Investment in govt. securities in T-BILL(13.1%)	17,701,920
Investment in quoted equity securities	176,219,796

193,921,716

5 TRADE DEBTS

Considered good

65,617,179

65,617,179

6 Loans, deposits and other receivables

FUTURE EXPOSURE	706,324
READY EXPOSURE	10,000,000
FUTURE LOSS	4,932,196
MTS LOSS	13,564
NCCPL Receivable	
Other receivables	

15,652,084

7 Bank Balances

JSBL RUNNING FINANCE	84,799,886
BANK ISLAMIC	1,862,557
HMB BANK LIMITED	282,079
JSBL PLUS ACCOUNT	526,034
JSBL CLIENT ACCOUNT	5,454,744

92,925,300

8 ISSUED, SUBSCRIBED AND PAID UP CAPITAL

---- Number of shares ----

9,615,000 Ordinary shares of Rs. 100/- each fully paid in cash

9,615,000

96,150,000

96,150,000



9 PAYABLE TO DIRECTOR LOAN

Payable to Director (Non-Current Liabilites)	15,420,000
Payable to Director (Current Liabilites)	185,416,315
Payable to Director	<u>200,836,315</u>

10 TRADE AND OTHER PAYABLES

Creditors	5,454,744
Sales tax payable	885,150
Other Taxes Payable	10,191,610
Graduaty Payable	339,000
Accrued expenses	-
Payable to NCCPL	-
	<u>16,870,504</u>

11 OPERATING REVENUE

Brokerage commission income	20,972,941
Less: Sales tax on services	3,145,941
	<u>18,237,340</u>
Other income	311,996
	<u>18,549,336</u>

12 Unrealised (loss) / gain on remeasurement of investments at fair value through profit or loss	171,234,876
	(155,964,222)
	<u>15,270,654</u>

13 ADMINSTRATIVE EXPENSES

SALARIES & OTHER BENEFITS	3,429,487
UTILITY	454,824
KSE & NCCPL CHARGES	1,505,496
PRINTING & STATIONARY	20,000
ENTERTAINMENT	199,835
SECP CHARGES AND OTHERS	290,123
CONSULTANCY FEE	145,000
FEES & SUBSRIPTIONS	5,000
COMMISSION EXPENSES	2,148,479
CDC MONTHALY CHARGES	266,597
COMPUTER EXPENSE	96,000
LEGAL AND PROFESSIONAL	183,600
CONVEINCE AND CARTRAGE	15,050
PSX IT SERVICE CHARGES	1,026,275

9,785,766



16 FINANCIAL EXPENSE

BANK MARKUP
BANK CHARGES

464,495

2,911

467,406

14 OTHER INCOME

TBILLS INCOME
Interest on savings accounts
PROFIT ON RMS

5,011,506

880,951

308,536

6,200,993

15 TAXATION

During the year

