

ABM SECURITIES (PVT.) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT DEC 31, 2023

	UN AUDITED DEC 2023 Rupees	UN AUDITED SEP 2023 Rupees
Note		
ASSETS		
NON CURRENT ASSETS		
Property and equipment	255,881	255,881
Intangible assets	1,562,433	1,562,433
Long term investment		
Long term deposits		
	1,818,314	1,818,314
CURRENT ASSETS		
Account Receiabies	3,630,734	2,324,827
Loans and advances	5,000	5,000
Investment at fair value through profit and loss	12,620,208	12,308,245
Trade deposits, short term prepayments and current account balance with statutory authorities	22,386	22,386
Cash and bank balances	114,296	17,466
	16,392,624	14,677,924
	18,210,938	16,496,238
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Share capital	18,300,000	15,000,000
Accumulated loss/profit	(1,516,292)	(2,123,567)
Fair value adjustment reserve		
	16,783,708	12,876,433
Share Deposit Money		
	16,783,708	3,300,000
	16,783,708	16,176,433
NON CURRENT LIABILITIES		
Deferred taxation	-	-
CURRENT LIABILITIES		
Deposits, accrued liabilities and advances		
Trade and other payables	73,405	145,980
Accrued mark-up	-	-
Loan from related parties	1,180,000	
Provision for Taxation	173,825	173,825
Provision for Doubtful Debit	-	-
	1,427,230	319,805
CONTINGENCIES AND COMMITMENTS		
	18,210,938	16,496,238

FOR ABM SECURITIES (PVT) LTD

ABM SECURITIES (PVT.) LIMITED
STATEMENT OF PROFIT OR LOSS ACCOUNT
AS AT DEC 31, 2023

	Note	UN AUDITED JUL-DEC 2023 Rupees	UN AUDITED JUL-SEP 2023 Rupees
Brokerage and commission		2,014,554	658,073
Dividend Income/ Capital gain on marketable securities		623,863	76,625
		2,638,417	734,698
Direct cost		<u>(408,926)</u>	<u>(176,076)</u>
		2,229,491	558,622
Operating expenses		(1,908,845)	(737,439)
Other operating expense		-	-
Other income		-	-
		<u>(1,908,845)</u>	<u>(737,439)</u>
LOSS/ PROFIT FROM OPERATIONS		320,646	(178,817)
Finance cost		<u>(4,466)</u>	<u>(2,088)</u>
LOSS/ PROFIT BEFORE TAXATION		316,180	(180,905)
Taxation		(8,219)	-
		<u></u>	<u></u>
LOSS/ PROFIT FOR THE YEAR		<u><u>307,961</u></u>	<u><u>(180,905)</u></u>
EARNINGS PER SHARE - BASIC AND DILUTED		<u><u>0.17</u></u>	<u><u>(0.10)</u></u>

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