

Spectrum Securities Limited
Un-Audited Financial Statements
For the Period Ended September 30, 2025

Spectrum Securities Limited.
Balance Sheet
As On 30 September 2025

(Un-audited)
30/09/2025
-- (Rupees) --

(Audited)
30/06/2025
--- (Rupees) ---

Notes

ASSETS

Non-current assets

Property and equipments	1	36,940,604	37,598,313
Intangible assets	2	2,568,950	2,572,516
Deferred tax asset	3	-	-
Long term deposits	4	2,404,700	2,404,700
		41,914,254	42,575,529

Current assets

Trade debts	5	142,731,283	171,357,962
Short term investments	6	19,488,393	13,135,732
Deposits, prepayments and other receivables	7	534,913,088	428,072,982
Receivable against margin financing		62,525,180	10,194,437
Cash and bank balances	8	4,676,908	8,315,352
		764,334,852	631,076,465
		806,249,106	673,651,994

CAPITAL AND LIABILITIES

Authorized share capital

3,000,000 Ordinary Shares of Rs. 100/ each

		300,000,000	300,000,000
Issued, subscribed and paid-up capital	9	300,000,000	300,000,000
Capital Reserve		407,635	407,635
Reserves		146,321,399	122,928,056
		446,729,034	423,335,691
Long term loan			

Current liabilities

Trade Payables		325,255,315	217,996,402
Accrued Expenses & Other Liabilities	10	34,264,757	32,319,900
Taxation-net		-	-
		359,520,072	250,316,303

Contingencies and commitments

		-	-
		806,249,106	673,651,994


Chief Financial Officer
Spectrum Securities Ltd.



Spectrum Securities Limited.
Profit & Loss Account
As on 30 September 2025

	<u>Notes</u>	(Un-audited) 30/09/2025 -- (Rupees) --
<u>Revenue</u>		
Operating revenue	12	76,462,062
Capital (loss)/gain on Sale of investments		-
Gain/ (Loss) on Remeasurement of Investments- Net		-
		76,462,062
<u>Operating Expenses</u>		
Administrative and operating expenses	13	(61,399,325)
Financial Charges	14	(68,225)
		(61,467,550)
Operating Profit / Loss		14,994,512
Other Charges	15	-
Other Income	16	8,398,831
Profit / (Loss) before taxation		23,393,343
Taxation	17	
Profit after taxation		23,393,343
Earning per share - basic	18	7.80




Chief Financial Officer
Spectrum Securities Ltd.

Spectrum Securities Ltd
Notes of Accounts

I Property, Plant and Equipments

	Office	Office Equipment	Motor Vehicle	Furniture & Fixture	Computer Equipment	Total
<u>Net carrying value basis</u>						
Period Ended 30 SEP 2025						
Opening net book value (NBV)	18,690,572	4,733,959	10,385,871	1,741,153	2,046,758	37,598,313
Revaluation						
Addition (at cost)	-	312,633	-	20,000	205,665	538,298
Disposal (at NBV)	-	-	-	-	-	-
Depreciation Charges	(463,382)	(123,771)	(384,622)	(64,977)	(159,255)	(1,196,007)
Closing (NBV)	18,227,190	4,922,821	10,001,249	1,696,176	2,093,168	36,940,604

Gross carrying value basis

As at 30-09-2025

Cost	24,841,329	7,666,908	13,428,008	2,429,900	6,941,690	55,307,835
Accumulated Depreciation	(6,614,139)	(2,744,087)	(3,426,759)	(733,724)	(4,848,522)	(18,367,231)
Net Book Value (NBV)	18,227,190	4,922,821	10,001,249	1,696,176	2,093,168	36,940,604

Net carrying value basis

Year Ended JUN 30, 2025

Opening net book value (NBV)	20,767,302	3,340,777	3,030,451	2,048,415	1,408,303	30,595,248
Revaluation	-	-	-	-	-	-
Addition (at cost)	-	1,831,844	8,320,080	-	1,278,482	11,430,406
Disposal (at NBV)	-	-	-	-	-	-
Impairment loss at net book value	-	-	-	-	-	-
Depreciation Charges	(2,076,730)	(438,662)	(964,660)	(307,262)	(640,027)	(4,427,341)
	18,690,572	4,733,959	10,385,871	1,741,153	2,046,758	37,598,313
Impairment	-	-	-	-	-	-
Closing (NBV)	18,690,572	4,733,959	10,385,871	1,741,153	2,046,758	37,598,313

Gross carrying value basis

As at JUN 30, 2025

Cost	24,841,329	7,354,275	13,428,008	2,409,900	6,736,025	54,769,537
Accumulated Depreciation	(6,150,757)	(2,620,316)	(3,042,137)	(668,747)	(4,689,267)	(17,171,224)
	18,690,572	4,733,959	10,385,871	1,741,153	2,046,758	37,598,313
Impairment	-	-	-	-	-	-
Net Book Value (NBV)	18,690,572	4,733,959	10,385,871	1,741,153	2,046,758	37,598,313

Depreciation Rate (% per annum)

10 10 15 15 30

Spectrum Securities Limited
Notes of Accounts
as on 30-09-2025

	(Un-audited)	(Audited)
	30.09.2025	30.06.2025
2 Intangible Assets		
Trading Right Entitlement Certificate - KSE	2,500,000	2,500,000
Trading Right Entitlement Certificate - LSE	-	-
Computer Software	68,950	72,516
	2,568,950	2,572,516
2.1 Computer Software		
Acquisition cost	789,000	789,000
Accumulated Balance of Amortization	(716,484)	(698,355)
	72,516	90,645
Amortization for the Year	(3,566)	(18,129)
Net Carrying Value	68,950	72,516
3 Long Term Investment		
Investment in shares of Karachi Stock Exchange	-	-
Investment in shares of Lahore Stock Exchange	-	-
	-	-
4 Long Term Deposits		
Pakistan Stock Exchange	200,000	200,000
Central Depository Company	100,000	100,000
National Clearing Company	1,000,000	1,000,000
Deposit Lahore Office	954,700	954,700
Base Minimum Capital	-	-
NCCPL Marhaba Financing	100,000	100,000
Telenor deposit for SMS	50,000	50,000
	2,404,700	2,404,700
5 Trade Receivables - (Unsecured Considered Good)		
From Clients	142,731,283	171,357,962
	142,731,283	171,357,962
6 Short Term Investment		
Investment at fair values through profit & loss		
Listed Equity Securities		
Listed Securities	19,488,393	18,290,651
Unrealized Gain/(Loss) as a result of measurement at market value	-	(5,154,919)
	19,488,393	13,135,732
7 Advances, Deposits & Other Receivables		
Exposure Deposit	490,549,110	385,710,960
Bmc Deposit	28,000,000	27,500,000
Advance payment of Taxes	4,730,840	2,113,051
Advances for Expenses	3,382,167	2,413,349
Advances to Contractor	-	-
Staff Loan	1,753,000	1,028,500
Other Receivables	6,497,971	9,307,122
	534,913,088	428,072,982

14 Financial Charges

Bank Charges & Commission

68,225	82,339
<u>68,225</u>	<u>82,339</u>

15 Other Charges

Impairment Loss

-	-
<u>-</u>	<u>-</u>

16 Other Income

Profit on Exposure Deposits
Gain on disposal of fixed assets
IPO Commission
Recoveries
Profit on Margin financing
Reversal of expected credit loss
Profit on deposits against Margin Trading
Other

5,443,090	27,018,304
-	-
-	-
670,186	9,958,796
-	2,638,171
-	-
961,153	2,737,399
1,324,402	515
<u>8,398,831</u>	<u>42,353,185</u>

17 Taxation

Levies
Current
Prior
Deferred

-	2,590,667
-	13,275,530
-	(2,193,570)
-	3,288,528
<u>-</u>	<u>16,961,155</u>

18 Earning per Share - Basic

Profit/ (Loss) after Taxation
Weighted Average number of Shares at the end of the year

23,393,343	37,498,138
3,000,000	3,000,000
<u>7.80</u>	<u>12.50</u>

Chief Financial Officer
Spectrum Securities Ltd.

