

BMA CAPITAL MANAGEMENT LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023

Note	December 31, 2023 (Unaudited)	June 30, 2023 (Audited)
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-----Rupees-----

EQUITY AND LIABILITIES

Share capital and reserves

Authorized share capital

10,000,000 (June 30, 2023: 10,000,000)

100,000,000

100,000,000

Ordinary shares of Rs. 10/- each

Issued, subscribed and paid up capital

6,600,000 (June 30, 2023: 6,600,000)

3

66,000,000

66,000,000

Ordinary shares of Rs. 10/- each

Share premium

370,760,000

370,760,000

General reserve

54,500,000

54,500,000

Unappropriated profit

295,661,437

90,877,341

Revaluation Surplus

154,372,451

154,372,451

Total shareholder's equity

941,293,888

736,509,792

LIABILITIES

Non- current liabilities

Liabilities against assets subject to finance lease

2,407,476

504,297

Deferred Taxation - Net

2,920,510

2,920,510

Long term loan - Secured

400,000,000

250,000,000

405,327,986

253,424,807

Current liabilities

Current portion of liabilities against assets subject to finance lease

1,972,947

5,230,511

Short term running finance under mark up arrangement - secured

-

210,295,388

Creditors against trading of shares and commodities

1,397,735,944

722,212,706

Creditors, accrued and other liabilities

120,971,941

122,393,170

1,520,680,832

1,060,131,775

Contingencies and commitments

4

2,867,302,706

2,050,066,374

Total Equity and Liabilities

ASSETS

Non current assets

Property and equipment

5

284,498,260

265,353,043

Right of use assets

17,680,349

18,576,544

Intangible assets

3,811,712

3,444,029

Long term investments

153,000,000

153,000,000

Advances against property - unsecured

2,500,000

2,500,000

Long term deposits

6,852,763

7,850,313

Loan to subsidiary

30,000,000

30,000,000

498,343,084

480,723,929

Current Assets

Receivables from customers

6

343,940,958

232,106,249

Advances - unsecured

17,319,989

3,832,979

Deposits and prepayments

798,139,712

735,162,175

Receivables from a related party

24,797,271

22,227,333

Other receivables

18,072,957

20,400,666

Short term investments - FVTPL

392,264,671

348,600,459

Taxation - net

191,802,407

178,305,459

Bank balances

582,621,657

28,707,125

2,368,959,622

1,569,342,445

Total Assets

2,867,302,706

2,050,066,374

The annexed notes from 1 to 13 form an integral part of these unconsolidated condensed interim financial statements.

Junaid

Chief Executive



Ali Ahmed

Director

BMA CAPITAL MANAGEMENT LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS - (UNAUDITED)
FOR THE PERIOD ENDED DECEMBER 31, 2023

	Note	December 31, 2023	December 31 2022
		Rupees	
Operating revenue	8	333,358,672	187,869,079
Gain from quoted securities		68,522,287	12,632,291
Income from clients on margin finance		12,090,269	7,708,696
Total operating revenue		413,971,228	208,210,067
Other operating income		95,107,855	63,800,677
Other operating charges		-	(510,200)
Financial charges		(38,649,983)	(43,544,835)
Total other operating revenue		56,457,872	19,745,642
Administration and distribution expenses		(320,847,562)	(257,072,092)
Operating profit / (loss)		149,581,538	(29,116,383)
Other Income		2,386,527	6,361,323
Unrealized gain / (loss) on remeasurement of investments carried at fair value through profit or loss		57,775,142	(52,382,201)
Profit / (loss) before tax		209,743,207	(75,137,261)
Taxation		(4,959,111)	(4,884,600)
Profit / (loss) after tax		204,784,096	(80,021,861)
Earnings / (Loss) per share - basic and diluted	9	<u>31.03</u>	<u>(12.12)</u>

The annexed notes from 1 to 13 form an integral part of these unconsolidated condensed interim financial statements.

Amna Ali
Chief Executive



Ali Ahmed
Director

BMA CAPITAL MANAGEMENT LIMITED
 UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME - (UNAUDITED)
 FOR THE PERIOD ENDED DECEMBER 31, 2023

	December 31, 2023	December 31 2022
	Rupees	
Profit / (Loss) after tax	204,784,096	(80,021,861)
Other comprehensive income		
Items that will not be reclassified to profit or loss:		
Fair value adjustment - available for sales investment		
Total comprehensive income	<u>204,784,096</u>	<u>(80,021,861)</u>

The annexed notes from 1 to 13 form an integral part of these unconsolidated condensed interim financial statements.

Amna
 Chief Executive



Ali Ahmed
 Director

BMA CAPITAL MANAGEMENT LIMITED
 UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY - (UNAUDITED)
 FOR THE PERIOD ENDED DECEMBER 31, 2023

	Reserves					Total reserves	Total Equity
	Issued, subscribed and paid-up capital	Capital reserve	Share premium	General Reserve	Revaluation Surplus		
Balance as on July 01 2022	66,000,000	370,760,000	54,500,000	213,547,206	638,807,206	704,807,206	
Loss after tax	-	-	-	(80,021,861)	(80,021,861)	(80,021,861)	
Balance as at December 31, 2022	66,000,000	370,760,000	54,500,000	133,525,345	558,785,345	624,785,345	
Balance as on July 01 2023	66,000,000	370,760,000	54,500,000	154,372,451	90,877,341	670,509,792	736,509,792
Profit after tax	-	-	-	204,784,096	204,784,096	204,784,096	
Balance as at December 31, 2023	66,000,000	370,760,000	54,500,000	154,372,451	295,661,437	875,293,888	941,293,888

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Sunil Patel

Chief Executive

M. Ahmed

Director