

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

AS AT DECEMBER 31, 2023		December 31, 2023 (Unaudited)	June 30, 2023 (Audited)
	Note	-----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		
Total Equity and Liabilities		2,867,302,706	2,050,066,374
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	7	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.

Munir
Chief Executive



Ahmed
Director

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

		December 31, 2023	December 31 2022
	Note	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	31.03	(12.12)

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.


Chief Executive




Director

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

	Issued, subscribed and paid-up capital	Reserves					Total reserves	Total Equity
		Capital reserve	Share premium	General Reserve	Revenue reserve	Revaluation Surplus	Unappropriated profit	
		(Rupees)						
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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Amir Ameer
 Chief Executive



Ali Ahmed
 Director