

BMA CAPITAL MANAGEMENT LIMITED
UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2024

	Note	June 30, 2024	June 30, 2023
		Rupees	
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
10,000,000 (June 30, 2024: 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, 2024: 6,600,000)	5	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		419,046,041	90,877,341
Revaluation surplus		146,010,610	154,372,451
Total shareholder's equity		1,056,316,651	736,509,792
LIABILITIES			
Non- current liabilities			
Liabilities against assets subject to finance lease	6	12,733,372	504,297
Liabilities against diminishing musharakah	7	26,073,323	-
Deferred taxation - net	8	-	2,920,510
Long term loan - secured	9	400,000,000	250,000,000
		438,806,695	253,424,807
Current liabilities			
Current portion of liabilities against assets subject to finance lease	6	9,524,504	5,230,511
Current portion of liabilities against diminishing musharakah	7	3,058,164	210,295,388
Short term running finance under mark up arrangement - secured	10	296,063,833	722,212,706
Creditors against trading of shares	11	1,457,380,514	122,393,170
Creditors, accrued and other liabilities	11	230,274,674	1,996,301,689
	12		1,060,131,775
Contingencies and commitments			
Total equity and liabilities		3,491,425,035	2,050,066,374
ASSETS			
Non current assets			
Property and equipment	13	270,278,924	265,353,043
Right of use assets	13.3.1	33,041,857	18,576,544
Intangible assets	14	2,975,276	3,444,029
Deferred taxation - net	8	38,104,245	-
Long term investments	15	153,000,000	153,000,000
Advances against property - unsecured (considered good)	16	2,500,000	2,500,000
Long term deposits	16	12,852,763	7,850,313
Loan to subsidiary	17		30,000,000
		512,753,065	480,723,929
Current assets			
Receivables from customers	18	343,422,280	232,106,249
Advances - secured	19	2,812,568	3,832,979
Deposits and prepayments	20	693,570,581	735,162,175
Receivables from related party	21	8,877,299	22,227,333
Other receivables	22	18,977,876	20,400,666
Short term investments	23	475,367,567	348,600,459
Taxation - net	24	202,023,947	178,305,459
Bank balances	25	1,233,619,852	28,707,125
		2,978,671,970	1,569,342,445
Total assets		3,491,425,035	2,050,066,374

The annexed notes from 1 to 46 form an integral part of these unconsolidated financial statements.

Munawar
Chief Executive


Director

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BMA CAPITAL MANAGEMENT LIMITED
UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2024

	Note	June 30, 2024	June 30, 2023
		Rupees	
Operating revenue	26	688,417,013	331,777,186
Gain from quoted securities	27	135,361,842	83,923,858
Income from clients on margin finance		22,799,423	12,624,848
Unrealized gain / (loss) on remeasurement of investments carried at fair value through profit or loss	23.4	105,269,045	(34,372,260)
		951,847,323	393,953,632
Administration and distribution expenses	28	(784,487,396)	(551,201,516)
Operating profit / (loss)		167,359,927	(157,247,884)
Other operating charges	29	(7,298,823)	(2,035,200)
Financial charges	30	(94,216,781)	(77,736,058)
		(101,515,604)	(79,771,258)
		65,844,323	(237,019,142)
Other income	31	237,897,989	130,251,593
Profit before income and final taxes		303,742,312	(106,767,549)
Final taxes	32.1	(1,782,241)	(1,167,784)
Profit before Income Tax		301,960,071	(107,935,333)
Income tax			
Current Tax- For the year		(23,177,967)	(8,475,928)
-Prior year		-	-
Deferred tax	32.2	41,024,755	(6,258,605)
		17,846,788	(14,734,533)
Profit / (loss) after taxation		319,806,859	(122,669,865)
Earning / (loss) per share - basic and diluted	33	48.46	(18.59)

The annexed notes from 1 to 46 form an integral part of these unconsolidated financial statements.

Amritpal

Chief Executive

Jaswant Singh

Director

BMA CAPITAL MANAGEMENT LIMITED
UNCONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2024

	June 30, 2024	June 30, 2023
	Rupees-----	
Profit / (loss) after taxation	319,806,859	(122,669,865)
Other comprehensive income	-	-
Items that will not be reclassified to profit or loss:		
Surplus on revaluation of property and equipment	-	154,372,451
Total comprehensive income	319,806,859	31,702,586

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hmarie
Chief Executive

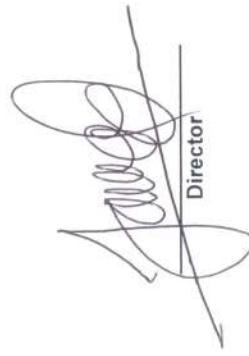

Director

BMA CAPITAL MANAGEMENT LIMITED
UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2024

	Issued, subscribed and paid-up capital	Capital reserve	Reserves			Total Equity
			Share premium	General Reserve	Revenue reserve	
(Rupees)						
Balance as on July 01 2022	66,000,000	370,760,000	54,500,000	-	213,547,206	638,807,206
Loss after taxation	-	-	-	-	(122,669,865)	(122,669,865)
Fair value adjustment - office premises	-	-	-	154,372,451	-	154,372,451
Balance as at June 30, 2023	66,000,000	370,760,000	54,500,000	154,372,451	90,877,341	670,509,792
Profit after taxation	-	-	-	-	319,806,859	319,806,859
Transfer of incremental depreciation	-	-	-	(8,361,841)	8,361,841	-
Balance as at June 30, 2024	66,000,000	370,760,000	54,500,000	146,010,610	419,046,041	990,316,651
						1,056,316,651

The annexed notes from 1 to 46 form an integral part of these unconsolidated financial statements.

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Director


Chief Executive