

BMA CAPITAL MANAGEMENT LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2024

	Note	September 30, 2024	June 30, 2024
		Rupees-----	
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorized share capital			
10,000,000 (June 30, 2021: 10,000,000)		<u>100,000,000</u>	<u>100,000,000</u>
Ordinary shares of Rs. 10/- each			
Issued, subscribed and paid up capital			
6,600,000 (June 30, 2021: 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		476,717,381	419,046,041
Revaluation Surplus		146,010,610	146,010,610
Total shareholder's equity		<u>1,113,987,991</u>	<u>1,056,316,651</u>
LIABILITIES			
Non- current liabilities			
Liabilities against assets subject to finance lease		12,733,372.00	12,733,372
Liabilities against diminishing musharakah		25,375,370.00	26,073,323
Long term loan - Secured		400,000,000	400,000,000
		438,108,742	438,806,695
Current liabilities			
Current portion of liabilities against assets subject to finance lease		9,524,504	9,524,504
Liabilities against diminishing musharakah		3,058,164	3,058,164
Short term running finance under mark up arrangement - secured		71,523,097	296,063,833
Creditors against trading of shares and commodities		1,074,196,960	1,457,380,514
Creditors, accrued and other liabilities		128,010,215	230,274,674
Book overdraft		-	-
Contingencies and commitments	4	1,286,312,940	1,996,301,689
Total Equity and Liabilities		<u>2,838,409,674</u>	<u>3,491,425,035</u>
ASSETS			
Non current assets			
Property and equipment	5	263,444,559	270,278,924
Right of use assets		32,881,462	33,041,857
Intangible assets		2,809,969	2,975,276
Long term investments		153,000,000	153,000,000
Advances against property - unsecured (considered good)		2,500,000	2,500,000
Long term deposits		13,306,663	12,852,763
Loan to subsidiary	6	-	-
Deferred Taxation - Net		38,104,245	38,104,245
		506,046,897	512,753,065
Current Assets			
Receivables from customers	5	625,645,989	343,422,280
Advances - unsecured		12,700,385	2,812,568
Deposits and prepayments		315,480,164	693,570,581
Receivables from a related party		39,602,580	8,877,299
Other receivables		14,960,843	18,977,876
Short term investments - FVTPL		338,789,024	475,367,567
Taxation - net		211,834,902	202,023,947
Bank balances	6	773,348,890	1,233,619,852
		2,332,362,777	2,978,671,970
Total Assets		<u>2,838,409,674</u>	<u>3,491,425,035</u>

The annexed notes from 1 to 18 form an integral part of these unconsolidated condensed interim financial statements.

Chief Executive

Director

BMA CAPITAL MANAGEMENT LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD ENDED SEPTEMBER 30, 2024

	Note	September 30, 2024	September 30 2023
		Rupees	
Operating revenue	7	185,696,874	105,267,170
Gain / (Loss) from quoted securities	8	977,944	10,718,323
Income from clients on margin finance		8,304,516	4,993,931
Total operating revenue		194,979,334	120,979,424
Other operating income	9	57,996,602	38,030,844
Other operating charges		(58,500)	-
Financial charges	10	(23,769,329)	(18,143,382)
Total other operating revenue		34,168,773	19,887,462
Administration and distribution expenses	11	(158,520,785)	(121,143,423)
Operating Profit / (loss)		70,627,322	19,723,463
Other Income	12	-	85,063
Unrealized gain / (loss) on remeasurement of investments carried at fair value through profit or loss		(11,428,451)	11,444,265
Profit / (loss) before tax		59,198,871	31,252,791
Taxation	13	(1,527,531)	(1,842,849)
Profit / (loss) after tax		57,671,340	29,409,942
Earnings / (Loss) per share - basic and diluted	14	8.74	4.46

The annexed notes from 1 to 18 form an integral part of these unconsolidated condensed interim financial statements.

Chief Executive

Director

BMA CAPITAL MANAGEMENT LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED SEPTEMBER 30, 2024

	September 30, 2024	September 30 2023
	Rupees-----	
Profit / loss after tax	57,671,340	29,409,942
Other comprehensive income:		
Items that will not be reclassified to profit or loss:		
Fair value adjustment - available for sales investment	-	-
Total comprehensive income / (loss)	57,671,340	29,409,942

The annexed notes from 1 to 18 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
FOR THE PERIOD ENDED SEPTEMBER 30, 2024

Issued, subscribed and paid-up capital	Reserves					Total reserves	Total Equity		
	Capital reserve		Revenue reserve						
	Share premium	General Reserve	Revaluation Surplus	Unappropriated profit					
-----(Rupees)-----									
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		
Loss after tax	-	-	-		319,806,859	319,806,859	319,806,859		
Fair value adjustment - Office premises				-		-	-		
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		
Profit after tax	-	-	-		57,671,340	57,671,340	57,671,340		
Balance as at September 30, 2024	66,000,000	370,760,000	54,500,000	146,010,610	476,717,381	1,047,987,991	1,113,987,991		

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Chief Executive

Director