

Moonaco Securities (Private) Limited
Un-Audited Financial Statements
For the Half Year ended December 31, 2025

MOONACO SECURITIES (PRIVATE) LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	Note	December 31, 2025 Rupees	June 30, 2025 Rupees
<u>ASSETS</u>			
Non-Current Assets			
Property and equipment	5	6,027,358	6,345,593
Intangible assets	6	2,500,000	2,500,000
Long term deposits	7	1,500,000	1,500,000
		<u>10,027,358</u>	<u>10,345,593</u>
Current Assets			
Trade debts	8	105,798,047	60,081,541
Short term investments	9	218,446,484	44,834,595
Advances, deposits and other receivables	10	14,758,806	61,548,144
Cash and bank balances	11	227,091,937	357,410,795
		<u>566,095,274</u>	<u>523,875,075</u>
Total Assets		<u><u>576,122,632</u></u>	<u><u>534,220,668</u></u>
<u>EQUITY AND LIABILITIES</u>			
Share Capital and Reserves			
Authorized Capital			
30,000,000 Ordinary shares of Rs.10 each		<u>300,000,000</u>	<u>300,000,000</u>
Issued, subscribed and paid up capital	12	226,025,600	226,025,600
Unappropriated profit		295,629,506	244,457,621
Shareholders' Equity		<u>521,655,106</u>	<u>470,483,221</u>
LIABILITIES			
Non-Current Liabilities			
Deferred tax liability	13	4,389,566	4,389,566
Current Liabilities			
Trade and other payables	14	50,040,288	57,080,655
Tax payable	15	37,672	2,267,226
		<u>50,077,960</u>	<u>59,347,881</u>
Total Equities and Liabilities		<u><u>576,122,632</u></u>	<u><u>534,220,668</u></u>




Chief Executive Officer

MOONACO SECURITIES (PRIVATE) LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

	December 31, 2025 Rupees	December 31, 2024 Rupees
Commission income	14,653,903	11,335,871
Profit on re-measurement of investments - net	32,821,964	26,976,595
Gain on sale of investments - net	12,677,151	12,017,968
Dividend income	2,954,610	1,747,663
	63,107,628	52,078,097
Administrative expenses	17 (14,810,596)	(16,114,282)
Profit from operations	48,297,032	35,963,815
Other income	18 7,407,141	9,166,369
Profit before taxation	55,704,173	45,130,184
Taxation	(4,532,288)	(1,435,922)
Profit after taxation	51,171,885	43,694,262




Chief Executive Officer

MOONACO SECURITIES (PRIVATE) LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

	December 31, 2025 Rupees	December 31, 2024 Rupees
Profit for the period	51,171,885	43,694,262
Other comprehensive income	-	-
Total comprehensive income for the period	<u>51,171,885</u>	<u>43,694,262</u>

 

Chief Executive Officer

MOONACO SECURITIES (PRIVATE) LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

Description	Issued, subscribed & paid up capital	Reserves Unappropriated profit ----- Rupees -----	Total
Balance as at June 30, 2025	226,025,600	244,457,621	470,483,221
Profit for the period	-	51,171,885	51,171,885
Balance as at December 31, 2025	226,025,600	295,629,506	521,655,106




Chief Executive Officer

MOONACO SECURITIES (PRIVATE) LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

	December 31, 2025 Rupees	December 31, 2024 Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	55,704,173	45,130,184
Adjustment for :		
Depreciation	318,236	353,796
Gain on sale of investments - net	(12,677,151)	(12,017,968)
Profit on re-measurement of investments - net	(32,821,964)	(26,976,595)
Profit on bank deposit	(6,024,503)	(8,389,129)
Dividend income	(2,954,610)	(1,747,663)
	(54,159,992)	(48,777,559)
Operating Profit/(Loss) before working capital	1,544,181	(3,647,375)
Effect of changes in working capital		
Decrease / (Increase) in current assets		
Trade debts	(45,716,506)	21,087,520
Advances, deposits and other receivables	42,780,013	31,848,182
Increase in current liabilities		
Trade and other payables	(7,040,367)	14,195,502
Cash generated from / (used in) operations	(8,432,679)	63,483,829
Tax paid during the period	(6,761,842)	(2,900,289)
Net cash generated from / (used in) operating activities	(15,194,521)	60,583,540
B. CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from disposal of investment - net	(128,112,774)	(172,186,764)
Interest received	10,033,828	9,772,642
Dividend received	2,954,610	1,747,663
Net cash (used in) / generated from investing activities	(115,124,336)	(160,666,459)
Net (decrease) / increase in cash and cash equivalent	(130,318,857)	(100,082,919)
Cash and cash equivalents at beginning of the year	357,410,795	304,102,693
Cash and cash equivalents at end of the year	227,091,938	204,019,774




Chief Executive Officer

MOONACO SECURITIES (PRIVATE) LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

1 LEGAL STATUS AND NATURE OF BUSINESS

Moonaco Securities (Private) Limited (the Company) was incorporated in Pakistan on August 24, 2006, as a Private Limited Company under the repealed Companies Ordinance, 1984 (Now Companies Act, 2017). The company is a TRE certificate holder of Pakistan Stock Exchange Limited and is principally engaged in the business of stock brokerage. The registered office and principal place of business is located at 410-411, 4th Floor, Stock Exchange Building, Stock Exchange Road, Karachi.

2 BASIS OF PREPARATION

2.1. Basis of Measurement

These financial statements have been prepared under the historical cost convention, except for investments which are carried at fair value without any adjustments for the effects of inflation or current values.

2.2. Functional and Presentation Currency

These financial statements are presented in Pak Rupees, which is the functional and presentation currency of the Company and rounded off to the nearest rupee.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and the method of computation adopted in the preparation of this condensed interim financial report are the same as those applied in the preparation of the financial statements for the year ended June 30, 2025

4 ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of condensed interim financial statements requires management to make judgements, estimates and assumption that affects the application of accounting policies and the reported amounts of assets and liabilities , income and expenses. Actual results may differ from these estimates. The significant judgement made by the management in applying the company's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the financial statements for the year ended June 30, 2025.

		December 31, 2025 Rupees	June 30, 2025 Rupees
8	TRADE DEBTS		
	Considered good - unsecured		
	Receivables from clients	105,798,047	60,081,541
	Future Retained profit withheld by NCCPL	-	-
		<u>105,798,047</u>	<u>60,081,541</u>
9	SHORT TERM INVESTMENTS		
	- At fair value through profit or loss		
	In shares of quoted company	<u>218,446,484</u>	<u>44,834,595</u>
10	ADVANCES, DEPOSITS AND OTHER RECEIVABLES		
	Advances		
	To company employees	1,376,998	1,424,498
	Deposits		
	Margin deposits with NCCPL	13,150,000	55,849,780
	Other Receivables		
	Future Retained Profit	231,808	264,541
	NCCPL RMS Profit	-	744,962
	Accrued Profit & Markup on bank deposit	-	3,264,363
		<u>14,758,806</u>	<u>61,548,144</u>
11	CASH AND BANK BALANCES		
	Cash in hand	72,060	16,546
	Cash at bank - current account	102,474,172	356,394,249
	Cash at bank - savings account	124,545,705	1,000,000
		<u>227,019,877</u>	<u>357,394,249</u>
		<u>227,091,937</u>	<u>357,410,795</u>
12	ISSUED, SUBSCRIBED AND PAID UP CAPITAL		
	Number of Shares		
	11,602,560 11,602,560 Ordinary shares of Rs. 10 each		
		116,025,600	116,025,600
	11,000,000 11,000,000 Ordinary shares of Rs. 10 each		
		110,000,000	110,000,000
		<u>226,025,600</u>	<u>226,025,600</u>
13	DEFERRED TAX LIABILITY		
	Unrecognised deferred tax asset	<u>4,389,566</u>	<u>4,389,566</u>
14	TRADE AND OTHER PAYABLES		
	Trade creditors	49,567,370	55,864,833
	Accrued and other liabilities	472,918	1,215,822
		<u>50,040,288</u>	<u>57,080,655</u>

15 TAX PAYABLE

Opening liability	2,267,226	1,464,951
Provision for the period	4,231,702	10,265,077
Prior year tax	300,586	(675,242)
Tax paid during the period	(4,231,702)	(8,035,523)
Admitted income tax for previous year	(2,530,140)	(752,037)
	<u>37,672</u>	<u>2,267,226</u>

16 Commitments

Commitment against unrecorded transactions executed before the period end having settlement date subsequent to period end are as follows:

	December 31, 2025 Rupees	June 30, 2025 Rupees
For purchase of shares	<u>50,283,868</u>	<u>120,976,526</u>
For sale of shares	<u>65,517,189</u>	<u>109,597,372</u>
	December 31, 2025 Rupees	December 31, 2024 Rupees

17 ADMINISTRATIVE EXPENSES

Salaries, wages and benefits	6,297,156	6,672,827
Commission expense	2,942,225	672,862
PSX clearing house charges	545,097	418,546
NCCPL charges	667,009	391,483
CDC charges	403,523	254,284
SECP charges	62,510	50,000
Electricity charges	217,203	294,221
Telephone and internet	250,709	194,231
Repairs and maintenance	57,220	178,590
Printing and stationery	51,485	29,830
Entertainment	624,056	599,571
Traveling and conveyance	1,295,570	4,220,085
Legal and professional charges	94,200	875,680
Fees and subscription charges	612,447	553,746
Software maintenance charges	297,000	291,000
Depreciation	318,236	353,796
Miscellaneous	74,950	63,530
	<u>14,810,596</u>	<u>16,114,282</u>

18 OTHER INCOME

Return on bank deposits	5,731,261	5,503,504
Profit on NCCPL / PSX deposits	293,242	2,885,625
Other income	1,382,638	777,240
	<u>7,407,141</u>	<u>9,166,369</u>




 Chief Executive Officer