

Insight Securities (Private) Limited
Financial Statements
For the period ended March 31, 2026

Insight Securities (Private) Limited
Balance Sheet
As at March 31, 2026

	Un-audited Mar. - 2026 Rupees	Audited Jun. -2025 Rupees
<u>ASSETS</u>		
Non-Current Assets		
Property & equipment	33,985,076	32,715,055
Intangible assets	3,283,332	3,613,332
Long Term Deposits	1,695,826	1,695,826
Total Non-current Assets	38,964,234	38,024,213
Current Assets		
Trade Debts	501,939,492	105,214,458
Trade Deposits and short term prepayments	99,337,994	174,625,955
Loan and Other Receivable	62,930,805	23,851,220
Short term investments	1,439,091,062	1,218,756,968
Cash & Bank balances	1,201,314,420	390,360,655
Total current Assets	3,304,613,773	1,912,809,256
TOTAL ASSETS	3,343,578,007	1,950,833,469
SHARE HOLDER'S EQUITY		
Share capital and reserves		
12,000,000 (June 2025: 12,000,000) ordinary shares of Rs. 10/- each	120,000,000	120,000,000
Issued, subscribed and paid-up capital	126,000,000	120,000,000
Premium on Share Capital	66,000,000	-
Total reserves	1,528,972,200	1,209,682,119
Total equity	1,720,972,200	1,329,682,119
LIABILITIES		
Non Current Liabilities		
Deferred Liabilities	13,238,441	24,428,109
Current Liabilities		
Trade and other payable	1,465,047,975	574,162,604
Taxation - net	144,319,391	22,560,637
Total current liabilities	1,609,367,366	596,723,241
Total shareholder's equity and liabilities	3,343,578,007	1,950,833,469
Contingencies and commitments	-	-

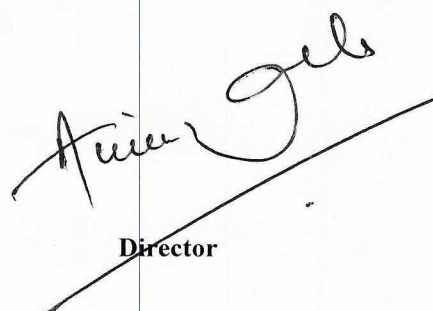

Chief Executive


Director

Insight Securities (Private) Limited
Profit & Loss Accounts
For the Half Year ended March 31, 2026

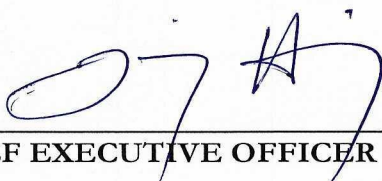
	FOR PERIOD ENDED		FOR QUARTER ENDED	
	Rupees Mar. - 2026	Rupees Mar. - 2025	Rupees Mar. - 2026	Rupees Mar. - 2025
<u>REVENUE</u>				
Operating revenue	314,577,275	148,162,233	126,700,721	44,435,627
Gain / (Loss) on remeasurement of Investment	(143,821,350)	154,981,626	(258,443,953)	(172,179,176)
	170,755,925	303,143,859	(131,743,232)	(127,743,549)
Administrative expenses	176,129,317	82,458,928	88,646,292	27,689,238
Finance Cost	178,350	124,737	47,667	11,086
	176,307,667	82,583,665	88,693,959	27,700,324
Operating profit / (loss)	(5,551,742)	220,560,194	(220,437,191)	(155,443,873)
Other Income	548,101,539	482,423,930	232,562,738	127,662,704
Profit/ (loss) before taxation	542,549,797	702,984,124	12,125,547	(27,781,169)
Taxation	(223,259,716)	(150,706,588)	(76,550,286)	(16,238,725)
Profit/ (loss) after taxation	319,290,081	552,277,536	(64,424,739)	(44,019,894)

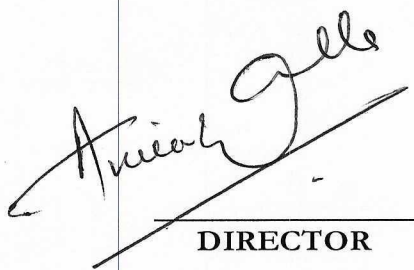

Chief Executive


Director

Insight Securities (Private) Limited
Statement of Comprehensive Income
For the Half Year ended March 31, 2026

	Rupees Mar. - 2026	Rupees Mar. - 2025
(Loss)/profit for the half year	319,290,081	552,277,536
Other comprehensive income :		
<i>Items that may be reclassified subsequently to statement of profit or loss</i>	-	-
<i>Items that will not be reclassified subsequently to statement of profit or loss</i>	-	-
	-	-
Total comprehensive (loss)/income for the nin months ended	319,290,081	552,277,536


 CHIEF EXECUTIVE OFFICER

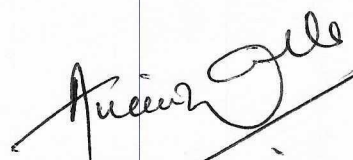

 DIRECTOR

Insight Securities (Private) Limited
Statement of Changes in Equity
For the Half Year ended March 31, 2026

	Issued, subscribed and paid-up share capital	Unappropri d profit	Total shareholders' equity
	-----Rupees-----		
Balance as at July 01, 2024	120,000,000	545,681,442	665,681,442
(Loss)/profit for the nine months ended March 31, 2025	-	552,277,536	552,277,536
Other comprehensive income	-	-	-
Total comprehensive income	-	552,277,536	552,277,536
Balance as at March 31, 2025	120,000,000	1,097,958,978	1,217,958,978
(Loss)/profit for the year ended June 30, 2025	-	112,164,344	112,164,344
Other comprehensive income	-	(441,203)	(441,203)
Total comprehensive income	-	111,723,141	111,723,141
Balance as at June 30, 2025	120,000,000	1,209,682,119	1,329,682,119
(Loss)/profit for the nine months ended March 31, 2026	-	319,290,081	319,290,081
Other comprehensive income	-	-	-
Issuance of Share	6,000,000	-	6,000,000
Premium on Share	66,000,000	-	66,000,000
Total comprehensive income	72,000,000	319,290,081	391,290,081
Balance as at March 31, 2026	192,000,000	1,528,972,200	1,720,972,200



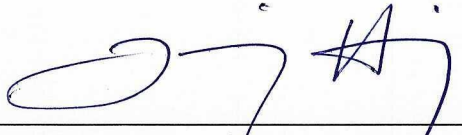
CHIEF EXECUTIVE OFFICER

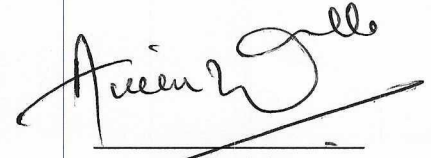


DIRECTOR

Insight Securities (Private) Limited
Statement of Cash Flows
For the half year ended March 31, 2026

	Rupees Mar. - 2026	Rupees Mar. - 2025
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss)/profit before taxation	542,549,797	702,984,124
Adjustments for non-cash items:		
Depreciation	4,678,818	4,215,176
Amortization on intangible assets	330,000	-
Unrealized loss / (gain) on re-measurement of investments at fair value through profit or loss - net	143,821,350	(154,981,626)
Capital loss / (gain) on sale of short term investments	(478,390,564)	(441,802,878)
Dividend income	(42,014,858)	(27,220,096)
Provision of gratuity expense	3,815,231	2,854,037
Bank charges	178,350	124,737
	(367,581,673)	(616,810,650)
Operating cash flows before changes in working capital	174,968,124	86,173,474
Decrease/(Increase) in current assets		
Trade debts	(396,725,034)	106,336,634
Trade deposits and short-term prepayments	75,287,961	47,279,459
Loan and Other Receivable	(39,079,585)	(11,130,771)
(Decrease) / Increase in current liabilities		
Trade and other payables	890,885,371	(116,541,682)
Loan from Director	-	15,000,000
	530,368,713	40,943,640
Cash generated from operations	705,336,837	127,117,114
Income tax paid	(116,505,860)	(118,847,682)
Bank charges paid	(178,350)	(124,737)
Net cash generated from operating activities	588,652,627	8,144,695
CASH FLOWS FROM INVESTING ACTIVITIES		
Property and equipment - net	(5,948,839)	(13,188,391)
Intangible Asset	-	130,000
Dividend received	42,014,858	27,220,096
Short term investments - net	114,235,120	44,132,585
Net cash generated from / (used in) investing activities	150,301,139	58,294,290
CASH FLOWS FROM FINANCING ACTIVITIES		
Issue of Shares with premium	72,000,000	-
Net cash used in financing activities	72,000,000	-
Net increase in cash and cash equivalents	810,953,766	66,438,985
Cash and cash equivalents at the beginning of the period	390,360,655	120,490,119
Cash and cash equivalents at the end of the half year	1,201,314,420	186,929,104


CHIEF EXECUTIVE OFFICER


DIRECTOR

INSIGHT SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED MARCH 31, 2026

1. THE COMPANY AND ITS OPERATIONS

Insight Securities (Private) Limited (the Company) was incorporated in Pakistan on March 6, 2006 as a private limited company under the repealed Companies Ordinance, 1984. The registered office of the Company is situated at 509, Business and Finance Centre, I.I. Chundrigar Road, Karachi, Pakistan. The company is engaged in the business of financial consultancy, brokerage, underwriting and investment counselling. The company is a Trading Right Entitlement Certificate (TREC) Holder of the Pakistan Stock Exchange Limited.

2. BASIS OF PREPARATION

Statement of compliance

These condensed interim financial of the Company have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards applicable in Pakistan comprise of Interim Financial Reporting Standards (IFRS Standards) issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017 and Provisions of and directives issued under the Companies Act, 2017. Where provisions of and directives issued under the Companies Act, 2017 differ from the IFRS Standards, the provisions of and directives issued under the Companies Act, 2017 have been followed.

These condensed interim financial information does not include all the information required for full annual financial statements and should be read in conjunction with the annual audited financial statements of the company as at and for the year ended June 30, 2025.

3. SIGNIFICANT ACCOUNTING POLICIES

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

4. FINANCIAL RISK MANGEMENT

The financial risk management objectives and policies are consistent with those applied in the preparation of annual audited financial statements for the year ended June 30, 2025.

INSIGHT SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED MARCH 31, 2026

	Mar 31, 2026 (Un-audited)	Jun 30, 2025 (Audited)
	----- Rupees -----	
PROPERTY AND EQUIPMENT		
Opening Written value value	32,715,055	24,339,658
Addition / (Disposal) during the period		
Motor Vehicle	-	12,130,000
Furniture & Fixture	43,260	178,330
Office equipment	1,773,607	768,810
Computer equipment	4,131,972	1,130,482
	5,948,839	14,207,622
Less: Depreciation for the period / year	(4,678,818)	(5,832,225)
	<u>33,985,076</u>	<u>32,715,055</u>
INTANGIBLE ASSET		
Trading Right Entitlement Certificate - PSX	2,500,000	2,500,000
Software	783,332	1,113,332
	<u>3,283,332</u>	<u>3,613,332</u>
LONG TERM DEPOSITS		
Deposits with:		
Central Depository Company of Pakistan Ltd (CDC)	100,000	100,000
National Clearing Company of Pakistan Ltd (NCCPL)	1,500,000	1,500,000
Others	95,826	95,826
	<u>1,695,826</u>	<u>1,695,826</u>
TRADE DEBTS		
<i>Considered good</i>		
- Client	275,824,112	69,078,785
- Related Party	12,471,219	39,060,407
- Receivable from National Clearing Company of Pakistan	216,568,895	-
	504,864,226	108,139,192
Allowance for expected credit loss	(2,924,734)	(2,924,734)
	<u>501,939,492</u>	<u>105,214,458</u>
TRADE DEPOSITS AND SHORT TERM PREPAYMENTS		
Exposure deposit with National Clearing Company of Pakistan Limited (NCCPL)	96,562,383	173,725,744
Prepayments	2,775,611	900,211
	<u>99,337,994</u>	<u>174,625,955</u>
LOAN & OTHER RECEIVABLES		
Loan to employyes	1,026,667	2,244,270
<i>Considered good</i>		
Receivable against future market profit	61,643,912	17,136,697
Research income receivable	-	1,342,425
Receivable from NCCPL	-	1,225,819
Receivable from Bank	-	1,684,153
Others	260,226	217,856
	<u>62,930,805</u>	<u>23,851,220</u>

INSIGHT SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED MARCH 31, 2026

	Mar 31, 2026 (Un-audited)	Jun 30, 2025 (Audited)
	----- Rupees -----	
SHORT TERM INVESTMENTS		
Financial assets at fair value through profit or loss	<u>1,439,091,062</u>	<u>1,218,756,968</u>
CASH AND BANK BALANCES		
Cash in hand	29,263	31,347
Balances with banks		
- Current accounts	238,219,492	85,654,002
- Deposit accounts	<u>963,065,665</u>	<u>304,675,306</u>
	<u>1,201,314,420</u>	<u>390,360,655</u>
DEFERRED LIABILITIES		
Deferred tax liability	-	15,004,899
Deferred liability - Staff gratuity	<u>13,238,441</u>	<u>9,423,210</u>
	<u>13,238,441</u>	<u>24,428,109</u>
TRADE AND OTHER PAYABLES		
Trade Creditors	1,457,672,143	325,535,936
Payable to National Clearing Company of Pakistan Ltd	1,648,181	48,150,615
Accrued Liabilities	-	173,677,913
Other liabilities	1,535,445	23,097,177
With Holding tax payable	1,611,606	1,000,392
Sales tax payable	<u>2,580,600</u>	<u>1,717,429</u>
	<u>1,465,047,975</u>	<u>574,162,604</u>
	Mar 31, 2026 (Un-audited)	Mar 31, 2025 (Un-audited)
	----- Rupees -----	
BROKERAGE INCOME		
Brokerage income - share trading	361,763,892	170,386,578
Less: Sales tax	<u>(47,186,617)</u>	<u>(22,224,345)</u>
	314,577,275	148,162,233
OTHER INCOME		
Dividend income	42,014,858	27,220,096
Income on Deposit from Bank	22,449,607	10,187,730
Income on deposit with NCCPL	2,784,073	2,312,943
Research Services	2,420,467	890,085
Gain / (loss) on sale of investment - net	478,390,564	441,802,878
Gain / (loss) on foreign exchange	(8,260)	10,198
<i>From Other than Financial Asset</i>		
Gain on sale of property and equipment	50,230	-
	<u>548,101,539</u>	<u>482,423,930</u>
TAXATION		
Current tax	238,264,615	139,314,522
Deferred tax	(15,004,899)	11,922,148
Prior tax	-	(530,082)
	<u>223,259,716</u>	<u>150,706,588</u>

These financial statements were authorized for issue in the Board of Directors meeting held **April 23, 2026**.

GENERAL

The figures have been rounded off to nearest rupee.


CHIEF EXECUTIVE


DIRECTOR