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
ASSETS		
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
Loand 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
REVENUE				
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 :		
Items that may be reclassified subsequently to statement of profit or loss	-	-
Items that will not be reclassified subsequently to statement of profit or loss	-	-
	-	-
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	Unappropriated 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
Loand 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

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 appliable 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 annaual 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.

	Mar 31, 2026 (Un-audited)	Jun 30, 2025 (Audited)
PROPERTY AND EQUIPMENT	---------- Rupees ----------	
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: Depriciation for the period / year	**(4,678,818)**	(5,832,225)
	33,985,076	32,715,055
INTANGIBLE ASSET		
Trading Right Entitlement Certificate - PSX	**2,500,000**	2,500,000
Software	**783,332**	1,113,332
	3,283,332	3,613,332
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
	1,695,826	1,695,826
TRADE DEBTS		
Considered good		
- 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)
	501,939,492	**105,214,458**
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
	99,337,994	174,625,955
LOAN & OTHER RECEIVABLES		
Loan to employyes	**1,026,667**	2,244,270
Considered good		
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
	62,930,805	23,851,220

	Mar 31, 2026 (Un-audited)	Jun 30, 2025 (Audited)
	---------- Rupees ----------	
SHORT TERM INVESTMENTS		
Financial assets at fair value through profit or loss	**1,439,091,062**	1,218,756,968
CASH AND BANK BALANCES		
Cash in hand	**29,263**	31,347
Balances with banks		
- Current accounts	**238,219,492**	85,654,002
- Deposit accounts	**963,065,665**	304,675,306
	1,201,314,420	390,360,655
DEFERRED LIABILITIES		
Deferred tax liability	**-**	15,004,899
Deferred liability - Staff gratuity	**13,238,441**	9,423,210
	13,238,441	24,428,109
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	**2,580,600**	1,717,429
	1,465,047,975	574,162,604

	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	**(47,186,617)**	(22,224,345)
	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
From Other than Financial Asset		
Gain on sale of property and equipment	**50,230**	-
	548,101,539	482,423,930
TAXATION		
Current tax	**238,264,615**	139,314,522
Deferred tax	**(15,004,899)**	11,922,148
Prior tax	**-**	(530,082)
	223,259,716	150,706,588

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**