

Half Yearly Accounts

Un-audited

For the period ended December 31, 2025

SIA Equities (Pvt) Limited

SIA Equities (Private) Limited
Condensed Interim Statement of Financial Position
As at December 31, 2025

	Notes	(Un-audited) Dec 31, 2025	(Audited) June 30, 2025
----- Rupees -----			
SHARE CAPITAL & RESERVES			
Authorized capital 25,000,000 ordinary shares of Rs. 10 each		250,000,000	250,000,000
Issued, subscribed and paid-up capital	4	30,000,000	30,000,000
Revenue reserve - unappropriated profit/loss		(5,522,664)	(5,483,284)
Loan from major shareholder		2,300,000	-
		26,777,336	24,516,716
CURRENT LIABILITIES			
Creditors, accrued and other liabilities	5	10,158,120	59,116,300
Contingencies and commitments			
Total equity and liabilities			
		36,935,456	83,633,016
NON-CURRENT ASSETS			
Operating fixed assets	7	665,736	682,732
Intangible assets	8	2,500,000	2,500,000
Long term deposits		5,000,000	5,000,000
		8,165,736	8,182,732
CURRENT ASSETS			
Short term investments	9	11,557,758	4,504,475
Taxation - net		202,156	442,205
Advances, deposits & prepayments		5,537,676	3,530,000
Cash and bank balances	10	11,472,131	66,973,604
		28,769,721	75,450,284
		36,935,456	83,633,016

The annexed notes 1 to 14 form an integral part of these financial statements.


Chief Executive Officer


Director

SIA Equities (Private) Limited
Condensed Interim Profit and Loss Account (Un-audited)
For the period ended December 31, 2025

	<i>Notes</i>	(Un-audited) Dec 31, 2025	(Un-audited) Dec 31, 2024
		---- Rupees ----	
Operating revenue	11	6,752,873	-
Operating and administrative expenses		(6,610,070)	-
Unrealized loss on fair value through profit and loss investments		24,725	
Operating Income for the period		167,528	-
Other income	12	397,450	-
Bank charges		(12,376)	-
Profit before taxation for the period		552,602	-
Taxation		(591,982)	-
Profit before taxation for the period		(39,380)	-
Profit / loss per share - basic and diluted		(0.01)	-

The annexed notes 1 to 14 form an integral part of these financial statements.


 Chief Executive Officer


 Director

SIA Equities (Private) Limited
Condensed Interim Statement Comprehensive Income (Un-audited)
For the period ended December 31, 2025

	Half year ended	
	December 31, 2025	December 31, 2024
	----- Rupees -----	
Profit / loss after taxation for the period	(39,380)	-
Other comprehensive income for the period	-	-
Total comprehensive income / loss for the period	(39,380)	-

The annexed notes 1 to 14 form an integral part of these financial statements.



Chief Executive Officer



Director

SIA EQUITIES (PRIVATE) LIMITED**Condensed Interim Statement of Changes in Equity (Un-audited)***For the period from July 1 to Dec 31, 2025*

	Issued, subscribed and paid-up capital	Loan from major shareholder	Unappropriated profit/loss	Total
	(Rupees)			
Balance as at July 01, 2024	-	-	-	-
Issuance of shares	30,000,000	-	-	30,000,000
Total comprehensive income/loss for the period	-	-	-	-
Balance as at Dec 31, 2024	<u>30,000,000</u>	<u>-</u>	<u>-</u>	<u>30,000,000</u>
Balance as at July 01, 2025	30,000,000	-	(5,483,284)	24,516,716
Loan from major shareholder	-	2,300,000	-	2,300,000
Total comprehensive income/loss for the period	-	-	(39,380)	(39,380)
Balance as at Dec 31, 2025	<u>30,000,000</u>	<u>2,300,000</u>	<u>(5,522,664)</u>	<u>26,777,336</u>

The annexed notes 1 to 14 form an integral part of these financial statements.


Chief Executive Officer
Director

SIA EQUITIES (PRIVATE) LIMITED
Condensed Interim Cash Flow Statement (Un-audited)
For the period ended December 31, 2025

	<i>Note</i>	(Un-audited) Dec 31, 2025	(Un-audited) Dec 31, 2024
----- Rupees -----			
CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before taxation for the period		552,602	-
<i>Adjustments for:</i>			
Depreciation		81,596	-
Un-realized loss on investment		(24,725)	-
Finance cost		12,376	-
		69,247	-
<i>Increase in current assets</i>			
Advances, deposits, prepayments and other receivables		(2,007,676)	-
<i>Increase in current liabilities</i>			
Trade creditors, accrued and other liabilities		(48,958,180)	-
		(50,965,856)	-
Financial charges paid		(12,376)	-
Taxes paid		(351,932)	-
<i>Net cash generated from operating activities</i>		(50,708,315)	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property and equipment		(64,600)	-
Investments purchased during the period		(7,028,558)	-
<i>Net cash used in investing activities</i>		(7,093,158)	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from issuance of shares		-	-
Loan from major shareholder		2,300,000	-
<i>Net cash generated from financing activities</i>		2,300,000	-
Net increase in cash and cash equivalents		(55,501,473)	-
Cash and cash equivalents at the beginning of the period		66,973,604	-
Cash and cash equivalents at the end of the period		11,472,131	-

The annexed notes 1 to 14 form an integral part of these financial statements.


 Chief Executive Officer


 Director

SIA Equities (Private) Limited
Notes to the Condensed Interim Financial Statements (Un-audited)
For the period ended Dec 31, 2025

1. STATUS AND NATURE OF BUSINESS

SIA Equities (Private) Limited ("the Company") was incorporated as a private limited company on March 24, 2024 under the the Companies Act 2017. The Company is a corporate member of Pakistan Stock Exchange Limited (PSX).

The Company is Trading Right Entitlement Certificate (TREC) holder of PSX. The Company has obtained license under 'Trading Only' category' and is principally engaged in brokerage of shares, stocks, securities, e and other financial instruments, securities research, financial consultancy

2. BASIS OF PREPARATION

2.1 Statement of compliance

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards applicable in Pakistan comprise:

- International Financial Reporting Standard for Small and Medium Sized Entities (IFRS for SMEs) 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 for SMEs, the provisions of and directives issued under the Companies Act, 2017 have been followed.

3. ACCOUNTING POLICIES

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

4. ISSUED, SUBSCRIBED AND PAID-UP CAPITAL

This comprises fully paid-up ordinary shares of Rs. 10 each.

(Un-audited) Dec 31, 2025	(Audited) June 30, 2025		(Un-audited) Dec 31, 2025	(Audited) June 30, 2025
----- No. of shares -----			----- Rupees -----	
3,000,000	3,000,000	Issued for cash	30,000,000	30,000,000

5. CREDITORS, ACCRUED AND OTHER LIABILITIES

Trade creditors	8,603,830	58,545,934
Pakistan Stock Exchange & related	429,196	-
Sales tax payable	23,677	37,911
Accrued expenses	798,394	182,454
Eclear Services	303,023	350,000
	<u>10,158,120</u>	<u>59,116,300</u>

6. CONTINGENCIES AND COMMITMENTS

Commitments against Future sale	-	-
Commitment against Future buy	18,926,545	-
	<u>18,926,545</u>	<u>-</u>

7. OPERATING FIXED ASSETS		
COST		
Opening balance		-
Additions during the period	738,784	
Disposals	64,600	738,784
Closing balance	<u>803,384</u>	<u>738,784</u>
ACCUMULATED DEPRECIATION		
Opening balance	56,052	-
Charge for the period	60,521	56,052
Reversal on disposals	-	
Closing balance	<u>116,573</u>	<u>56,052</u>
Written down value	<u>686,811</u>	<u>682,732</u>
8. INTANGIBLE ASSETS		
Trading Right Entitlement Certificate (TREC)	<u>2,500,000</u>	<u>2,500,000</u>
8.1 Under the Stock Exchange (Corporatization, Demutualization and Integration) Act, 2012, the Company has received a TREC in lieu of its membership card of KSE. TREC is measured at notional value determined by PSX.		
9. SHORT TERM INVESTMENT		
Shares of listed companies - average cost	11,533,033	4,696,654
Less: Unrealised gain/(loss) on revaluation of fair value through profit or loss investments	24,725	(192,179)
	<u>11,557,758</u>	<u>4,504,475</u>
10. CASH AND BANK BALANCES		
Cash in hand	3,939	16,125
At banks:		
- Client account	11,162,581	60,316,922
- Company account	305,610	6,640,557
	<u>11,472,131</u>	<u>66,973,604</u>

	(Un-audited) Dec 31, 2025	(Un-audited) Dec 31, 2024
	— Rupees —	
11. OPERATING REVENUE		
Brokerage income	3,706,956	-
Dividend income	36,750	-
Gain on sale of shares	3,009,167	-
	<u>6,752,873</u>	<u>-</u>
12. OTHER INCOME		
Income on financial assets		
Interest income	397,450	-
Income on non-financial assets	-	-
	<u>397,450</u>	<u>-</u>

13. GENERAL

The corresponding figures have been rearranged/reclassified whenever necessary for a better presentation

14. AUTHORIZATION FOR ISSUE

These financial statements have been authorized for issue by the Board of Directors of the Company on February 27, 2026.



Chief Executive



Director