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TREC HOLDER INFORMATION MANAGEMENT SYSTEM

Nael Capital (Private) Limited

TREC Compliance	
Compliance Details	
Period Ended	31.DEC
Description	Half Yearly Financial Statement Regulation 4.26
Complied	No
Due On	01-Mar-2026
Posted On	02-Mar-2026
Status	POSTED
File	Download

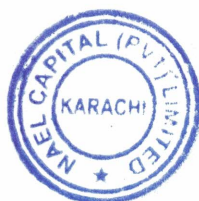
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NAEL CAPITAL (PRIVATE) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 31 DECEMBER, 2025

	Note	Dec-25 (Rupees)	Jun-25 (Rupees)
ASSETS			
NON CURRENT ASSETS			
Property and equipment	1	1,135,107	1,197,929
Intangible assets	2	2,500,000	3,600,000
Investment-at Fair value through other comprehensive income	3	30,240,996	30,240,996
Long term deposits	4	1,300,000	1,302,000
		35,176,103	36,340,925
CURRENT ASSETS			
Trade debts	5	8,951,144	6,261,388
Investment at fair value through profit and loss	6	19,277,255	22,987,752
Advances, deposits, prepayments and other receivables	7	54,589,684	58,880,198
Cash and bank balances	8	45,434,130	19,766,335
		128,252,213	107,895,673
		163,428,315	144,236,598
EQUITY AND LIABILITIES			
CAPITAL RESERVES			
Authorized capital		300,000,000	300,000,000
Issued, subscribed and paid-up capital	9	70,434,993	70,434,993
Share premium		51,000,000	51,000,000
Accumulated Profit/(Loss)		5,742,281	(5,312,473)
Surplus/(Deficit) - Investment at Fair value through OCI		8,611,878	8,611,878
		135,789,151	124,734,398
CURRENT LIABILITIES			
Trade and other payable	9	26,537,160	19,502,200
Contingencies and commitments	10	-	-
		162,326,311	144,236,598

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


 Chief Executive



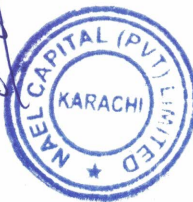

 Director

NAEL CAPITAL (PRIVATE) LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED DECEMBER 31, 2025

	<i>Note</i>	Dec-25 <i>(Rupees)</i>	Dec-24 <i>(Rupees)</i>
Revenue from contract with customers	11	19,293,888	16,400,933
Operating and administrative expenses	12	(13,839,431)	(10,985,555)
Operating Income/(loss)		<u>5,454,457</u>	<u>5,415,379</u>
Other income	13	<u>6,702,299</u>	<u>18,054,117</u>
NET PROFIT/ (LOSS) BEFORE TAXATION		12,156,756	23,469,496
Taxation	14	<u>-</u>	<u>-</u>
NET PROFIT/ (LOSS) AFTER TAXATION		<u>12,156,756</u>	<u>23,469,496</u>

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


 Chief Executive




 Director

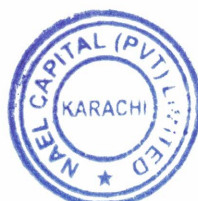
NAEL CAPITAL (PRIVATE) LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2025

	Dec-25 <i>(Rupees)</i>	Dec-24 <i>(Rupees)</i>
Profit/(loss) for the year	12,156,756	23,469,496
Other Comprehensive Income/ Loss		
Unrealised gain/ (loss) on revaluation of investments at fair value through - other comprehensive income	0	(16,153,039)
TOTAL COMPREHENSIVE INCOME/ (LOSS)	<u><u>12,156,757</u></u>	<u><u>7,316,456</u></u>

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



Chief Executive





Director

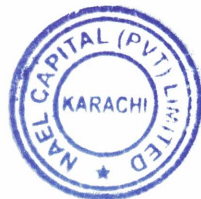
NAEL CAPITAL (PRIVATE) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2025

	Issued, Subscribed and Paid-up Capital	Share Premium	Accumulated Profit/(Loss)	Surplus/ (Deficit) - Investment (FVTOCI)	Total
-----Rupees-----					
Balance as at June 30, 2024	70,434,993	51,000,000	(28,790,549)	(7,779,022)	84,865,422
Net (loss) for the year			23,478,076		23,478,076
Surplus/(Deficit) - Investment at Fair value through OCI	-	-	-	16,390,900	16,390,900
Balance as at June 30, 2025	70,434,993	51,000,000	(5,312,473)	8,611,878	124,734,398
Net Profit for the Period	-	-	12,156,756	-	12,156,756
Surplus/(Deficit) - Investment at Fair value through OCI	-	-	-	-	-
Balance as at December 31, 2025	70,434,993	51,000,000	6,844,283	8,611,878	136,891,154

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



Chief Executive





Director

NAEL CAPITAL (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

1. PROPERTY AND EQUIPMENT

	New Building	Office Equipment	Furniture and fixtures	Computers	Motor Vehicle	Total
----- (Rupees) -----						
Cost	-	3,667,791	203,292	3,853,369	109,000	7,833,452
Accumulated depreciation and impairment	-	(2,995,091)	(203,292)	(3,420,790)	(16,350)	(6,635,523)
Carrying amount at July 1, 2025	-	672,700	-	432,579	92,650	1,197,929
Additions	-	-	-	54,000	-	54,000
Disposals - cost	-	-	-	-	-	-
Depreciation charge for the period	-	(33,636)	-	(73,922)	(9,264)	(116,822)
Disposals - Accumulated depreciation	-	-	-	-	-	-
Carrying amount at December 31, 2025	-	639,064	-	412,657	83,386	1,135,107

The carrying amount as at December 31, 2025 is aggregate of:

Cost	-	3,667,791	203,292	3,907,369	109,000	7,887,452
Accumulated depreciation and impairment	-	(3,028,727)	(203,292)	(3,494,712)	(25,614)	(6,752,345)
	-	639,064	-	412,657	83,386	1,135,107
Rate of depreciation per annum (%)		10%	10%	33%	20%	

2. INTANGIBLES

	Booth at PSX	TREC*	Total
----- (Rupees) -----			
Cost	1,100,000	2,500,000	3,600,000
Accumulated depreciation and impairment	-	-	-
Carrying amount at July 1, 2025	1,100,000	2,500,000	3,600,000
Additions	-	-	-
Disposals - cost	(1,100,000)	-	(1,100,000)
Amotization charge for the year	-	-	-
Impairment charge for the year	-	-	-
Disposals - Accumulated depreciation	-	-	-
Carrying amount at December 31, 2025	2,200,000	2,500,000	4,700,000

The carrying amount as at December 31, 2025 is aggregate of:

Cost	-	5,000,000	5,000,000
Accumulated amotization and impairment	-	(2,500,000)	(2,500,000)
	-	2,500,000	2,500,000

- 2.1.1 This represents TREC acquired on surrender of Stock Exchange membership Card. According to the Stock Exchanges (Corporatization, Demutualization and Integration) Act 2012, the TRE Certificate may only be transferred once to a company intending to carry out shares brokerage business in the manner to be prescribed.

	Dec-25 (Rupees)	Jun-25 (Rupees)
3. INVESTMENT - AT FAIR VALUE THROUGH OCI		
Investment in shares of Pakistan Stock Exchange	<u>30,240,996</u>	<u>30,240,996</u>
4. LONG-TERM DEPOSITS		
- Central Depository Company	100,000	100,000
- National Clearing Company Pakistan Limited	1,200,000	1,200,000
- Others	-	2,000
	<u>1,300,000</u>	<u>1,302,000</u>
5. TRADE DEBTS		
Trade debts	9,451,144	6,761,388
less: Loss allowance	(500,000)	(500,000)
	<u>8,951,144</u>	<u>6,261,388</u>
6. INVESTMENT AT FAIR VALUE THROUGH PROFIT AND LOSS		
Investment in quoted securities	19,273,951	22,984,599
Investment in Mutual funds	3,304	3,153
	<u>19,277,255</u>	<u>22,987,752</u>
7. ADVANCES, DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES		
Income tax refundable	9,353,432	7,853,743
NCCPL's Exposure deposit	44,900,000	50,917,451
Base Minimum Capital Deposit	-	-
Advance to staff	141,000	109,004
Advance against purchase of office	-	-
Others	195,252	-
	<u>54,589,684</u>	<u>58,880,198</u>
8. CASH AND BANK BALANCES		
Cash in hand	349,214	424,190
Cash at bank - Current	45,084,916	19,342,145
- Saving	-	-
	<u>45,434,130</u>	<u>19,766,335</u>
9. TRADE AND OTHER PAYABLE		
Credit balances of clients	25,062,037	17,669,953
Sales tax payable	363,158	264,243
Other Payable	400,408	689,227
Audit Fee Payable	-	275,000
Accrued Expenses	711,558	603,777
	<u>26,537,160</u>	<u>19,502,200</u>

10. CONTINGENCIES AND COMMITMENTS

10.1. There were no contingencies and commitments as at December 31, 2025.

		Dec-25	Dec-24
11. REVENUE FROM CONTRACT WITH CUSTOMERS			
Brokerage income	15.1	19,293,888	16,400,933
11.1			
Brokerage Income - gross		22,766,788	19,189,092
Sales tax		(3,472,900)	(2,788,159)
		19,293,888	16,400,933
12. OPERATING AND OTHER EXPENSES			
Salaries, allowances and other benefits		8,150,701	7,120,821
Communication		206,166	177,255
Printing & Stationary		51,295	4,990
Utilities		210,760	402,066
Repair and maintenance		352,402	252,006
Rent, rates and taxes		465,000	535,184
Transaction Charges		1,399,033	1,324,441
Expected credit loss		-	-
Legal and professional		15,000	15,000
Entertainment		179,026	95,620
Fees & subscription		172,582	210,080
Auditor's remuneration		80,000	-
Depreciation		116,822	-
Loss on disposal on property and equipment		1,099,762	-
Software		981,945	587,000
Bank charges		15,673	5,875
Miscellaneous		237,964	161,630
Traveling and Conveyance		105,300	93,586
		13,839,431	10,985,555
13. OTHER INCOME			
Capital Gain/(Loss) on Investment at FVTPL		2,787,210	14,908,206
Income from dividend		2,837,671	1,932,953
Profit on margin deposit		1,063,417	1,208,958
Profit on Bank Deposits		-	-
Other income		14,000	4,000
		6,702,299	18,054,117
14. TAXATION			
<i>Current</i>			
- Current year		-	-
- Prior year		-	-
		-	-

15. DATE OF AUTHORIZATION

These financial statements have been authorized for issue on 28th February 2026 by the Board of Directors of the company.

16. GENERAL

Figures have been rearranged and reclassified wherever necessary, for the purpose of comparison and have been rounded off to the nearest Rupee.



Chief Executive





Director