

**AMANAH INVESTMENTS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT December 31, 2025**

	<i>Un-Audited</i> <i>Dec-2025</i> <i>Rupees</i>	<i>Audited</i> <i>Jun-2025</i> <i>Rupees</i>
<b><u>ASSETS</u></b>		
<b>Non-Current Assets</b>		
Property and equipment	14,161,609	2,200,666
Intangible assets	2,903,813	2,925,250
Long-term investment	46,227,686	46,227,686
Long-term advance and deposits	4,750,000	3,750,000
	68,043,107	55,103,602
<b>Current Assets</b>		
Trade debts	20,629,974	300,305
Short-term loans, deposits and other receivables	809,015	446,185
Short-term investments	471,869,272	311,973,425
Income tax refunds due from the Government	1,769,550	1,829,550
Cash and bank balances	82,401,708	32,641,961
	577,479,519	347,191,426
<b>Total Assets</b>	645,522,627	402,295,029
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Share Capital and Reserves</b>		
<b>Authorized Capital</b>		
6,000,000 Ordinary shares of Rs. 10 each	60,000,000	60,000,000
	49,013,990	49,013,990
Issued, subscribed and paid-up capital	49,013,990	49,013,990
Revenue reserves	496,562,141	328,311,175
<b>Shareholders' equity</b>	545,576,131	377,325,165
<b>Non-Current Liabilities</b>		
Deferred tax liability	12,670,325	12,670,325
<b>Current Liabilities</b>		
Trade and other payable	85,247,171	10,270,538
Short-term borrowings	2,029,000	2,029,000
	87,276,171	12,299,538
<b>Contingency and commitments</b>		
<b>Total Equity and Liabilities</b>	645,522,627	402,295,028
<b>E.&amp;O.I.E.</b>		

**AMANAH INVESTMENTS LIMITED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE HALF YEAR ENDED DECEMBER 31, 2025**

	<i>Un-Audited</i> <i>Dec-2025</i> <i>Rupees</i>	<i>Audited</i> <i>Jun-2025</i> <i>Rupees</i>
Operating revenue	175,098,751	159,661,468
Operating and administrative expenses	(6,489,605)	(7,487,507)
<b>Operating profit / (loss)</b>	<b>168,609,145</b>	<b>152,173,961</b>
Other charges	(650,000)	(20,804,183)
Other income	1,815,671	2,713,979
<b>Profit before levies and tax</b>	<b>169,774,816</b>	<b>134,083,757</b>
Levies	-	(3,007,581)
<b>Profit / (loss) before taxation</b>	<b>169,774,816</b>	<b>131,076,176</b>
Taxation - net	(1,523,850)	(28,634,700)
<b>Profit / (loss) after taxation</b>	<b>168,250,966</b>	<b>102,441,476</b>
Other comprehensive income	-	-
<b>Total comprehensive income for the year</b>	<b>168,250,966</b>	<b>102,441,476</b>
<b>E.&amp;O.I.E.</b>		

4 PROPERTY AND EQUIPMENT

Particulars	Owned					Total
	Office premises	Furniture and fittings	Computer and accessories	Office equipment	Vehicle	
----- Rupees -----						
<b>Period ended December 31, 2025</b>						
Opening net book value	632,222	340,572	373,342	129,736	724,794	2,200,666
Additions/(Disposal) during the year	5,400,000	-	-	-	7,000,000	12,400,000
Depreciation charged for the year	(53,806)	(17,169)	(56,462)	(6,540)	(305,080)	(439,056)
<b>Net book value as at December 31, 2025</b>	<b>5,978,416</b>	<b>323,403</b>	<b>316,880</b>	<b>123,196</b>	<b>7,419,714</b>	<b>14,161,609</b>
<b>At December 31, 2025</b>						
Cost	6,570,000	1,067,950	2,035,119	276,700	9,547,500	19,497,269
Accumulated depreciation	(591,584)	(744,547)	(1,718,239)	(153,504)	(2,127,786)	(5,335,660)
<b>Net book value as at December 31, 2025</b>	<b>5,978,416</b>	<b>323,403</b>	<b>316,880</b>	<b>123,196</b>	<b>7,419,714</b>	<b>14,161,609</b>
<b>Year ended June 30, 2025</b>						
Opening net book value	665,496	378,413	533,346	144,151	852,699	2,574,105
Depreciation charged for the year	(33,275)	(37,841)	(160,004)	(14,415)	(127,905)	(373,440)
<b>Net book value as at June 30, 2025</b>	<b>632,222</b>	<b>340,572</b>	<b>373,342</b>	<b>129,736</b>	<b>724,794</b>	<b>2,200,666</b>
<b>At June 30, 2025</b>						
Cost	1,170,000	1,067,950	2,035,119	276,700	2,547,500	7,097,269
Accumulated depreciation	(537,778)	(727,378)	(1,661,777)	(146,964)	(1,822,706)	(4,896,603)
<b>Net book value as at June 30, 2025</b>	<b>632,222</b>	<b>340,572</b>	<b>373,342</b>	<b>129,736</b>	<b>724,794</b>	<b>2,200,666</b>
<b>Rate of depreciation</b>	<b>5%</b>	<b>10%</b>	<b>30%</b>	<b>10%</b>	<b>15%</b>	