

February 24, 2025
Form 7

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Subject: Financial Results for the Half Year Ended December 31, 2024

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on February 24, 2025 at 03:30 pm, at the Registered Office of the Company situated at 602, Continental Trade Center, Block-8, Clifton, Karachi and through video/audio link facility, recommended the following:

- 1) **Cash Dividend:**
An interim Cash Dividend for the half year ended December 31, 2024 at Rs. 1/- per share
i.e. 10 %.
- 2) **Bonus Shares:** NIL
- 3) **Right Shares:** NIL

The standalone and consolidated financial results of the Company are enclosed as Annexure A and B respectively.

The above entitlement will be paid to the shareholders whose names will appear in the Register of Members on **March 6, 2025**. The Share Transfer Books of the Company will be closed from **March 7, 2025 to March 10, 2025** (both days inclusive). Transfers received at the Company's share registrar, THK Associates (Prvt.) Limited, 32-C, Jami Commercial Street 2, D.H.A Phase VII, Karachi 75500 at close of business on **March 6, 2025** will be treated in time for the purpose of above entitlement to the transferees.

The half yearly report of the Company for the period ended December 31, 2024 will be transmitted through PUCARS separately within specified time period.

Sincerely,
For AKD Securities Limited


Uzma Rahman
Company Secretary



TREC Holder: Pakistan Stock Exchange Limited,
Registered Broker: Securities & Exchange Commission of Pakistan
SSTN-S1500927-7 NTN - 1500927-7

Head Office: Suite-602, 6th Floor, Continental Trade Centre, Block 8, Clifton, Karachi, Pakistan
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ANNEXURE-A

	Half year ended December 31,		Quarter ended December 31,	
	2024	2023	2024	2023
	----- Rupees -----		----- Rupees -----	
Operating revenue	980,186,236	592,711,751	647,667,812	380,504,069
Net gain on investments				
Gain on sale of short term investments 'at fair value 'through profit and loss' - net	233,757,322	411,401,798	198,702,708	274,459,266
Unrealised gain/ (loss) on re-measurement of short-term 'investments at fair value through profit or loss' -net	1,893,895,386	80,276,754	1,473,994,444	(116,447,452)
	2,127,652,708	491,678,552	1,672,697,152	158,011,814
Dividend income	188,824,095	273,890,799	187,223,454	270,316,241
Mark-up / profit on bank deposits and other income	432,242,322	213,473,180	194,426,173	82,875,835
	3,728,905,361	1,571,754,282	2,702,014,591	891,707,959
Operating and administrative expenses	(558,271,895)	(377,439,970)	(340,859,530)	(197,088,303)
Impairment on long-term investment - subsidiary	-	(36,373)	-	-
Reversal against expected credited loss	22,365,536	73,743,641	1,726,128	72,583,189
	(535,906,359)	(303,732,702)	(339,133,402)	(124,505,114)
Operating profit	3,192,999,002	1,268,021,580	2,362,881,189	767,202,845
Finance cost	(49,515,185)	(84,835,322)	(19,177,328)	(42,249,342)
	3,143,483,817	1,183,186,258	2,343,703,861	724,953,503
Other income	14,189,078	9,436,702	5,819,127	7,223,781
Profit before income and final taxes	3,157,672,895	1,192,622,960	2,349,522,988	732,177,284
Final taxes	(2,645,614)	(2,566,619)	(2,405,518)	(2,030,435)
Profit before Income Tax	3,155,027,281	1,190,056,341	2,347,117,470	730,146,849
Income tax				
Current Tax- For the period	(356,258,093)	(180,689,296)	(246,044,979)	(171,214,870)
Deferred tax	(432,342,666)	(106,234,965)	(351,172,325)	(1,376,165)
	(788,600,759)	(286,924,261)	(597,217,304)	(172,591,035)
Profit for the period	2,366,426,522	903,132,080	1,749,900,166	557,555,814
Other comprehensive income for the period:				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gain / (loss) arising on re-measurement of long term investment at fair value through other comprehensive income-net	24,407,477	(4,773,617)	23,913,842	(9,404,443)
Total comprehensive income for the period	2,390,833,999	898,358,463	1,773,814,008	548,151,371
	----- Rupees -----		----- Rupees -----	
Earnings per share - basic and diluted	4.24	1.62	3.14	1.00




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AKD Securities Limited
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2024

	(Un-Audited) December 31, 2024	(Audited) June 30, 2024
	----- Rupees -----	
Non-current assets		
Property and equipment	1,554,671,775	1,657,816,491
Investment property	401,139,935	339,519,781
Intangible assets	3,153,987,638	3,155,130,867
Long-term investments	914,071,946	632,884,468
Long-term loans and advances	-	256,780,000
Long-term deposits and prepayments	39,548,541	39,548,541
Deferred taxation - net	-	80,964,020
	6,063,419,835	6,162,644,168
Current assets		
Short-term investments	4,303,276,203	2,191,508,306
Trade debts	469,685,210	223,114,231
Deposits, prepayments and other receivables	6,557,321,054	3,893,681,008
Loans and advances	1,054,676,023	937,654,771
Cash and bank balances	1,868,436,272	803,108,216
	14,253,394,762	8,049,066,532
TOTAL ASSETS	20,316,814,597	14,211,710,700
EQUITY AND LIABILITIES		
Share capital and reserves		
Authorised Capital		
700,000,000 Ordinary shares of Rs. 10 each	7,000,000,000	7,000,000,000
Issued, subscribed and paid-up capital		
Share premium	5,578,341,710	5,578,341,710
Fair value reserve	2,302,905,878	2,302,905,878
General reserve	440,027,591	415,620,114
Accumulated profit	18,752,260	18,752,260
	3,410,070,442	1,089,699,870
	11,750,097,881	9,405,319,832
Non-current liabilities		
Long-term financing-secured	-	-
Deferred taxation - net	351,378,650	-
Lease liabilities	19,293,152	23,097,193
	370,671,802	23,097,193
Current liabilities		
Trade and other payables	7,611,065,130	4,189,716,495
Current portion of long term financing-secured	262,499,072	500,000,000
Current portion of lease liabilities	9,852,573	12,415,405
Unclaimed dividend	1,926,863	1,927,156
Taxation - net	310,191,381	78,309,772
Accrued mark-up	509,895	924,847
	8,196,044,914	4,783,293,675
TOTAL EQUITY AND LIABILITIES	20,316,814,597	14,211,710,700
CONTINGENCIES AND COMMITMENTS		

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**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2024**

	Share capital	Share premium	Revenue reserves		Fair value reserve	Total
			General reserve	Accumulated profit/(loss)		
------(Rupees)-----						
Balance as at July 01, 2023	5,578,341,710	2,302,905,878	18,752,260	(169,695,675)	423,776,599	8,154,080,772
Profit for the six months ended December 31, 2023	-	-	-	903,132,080	-	903,132,080
Other comprehensive loss for the period	-	-	-	-	(4,773,617)	(4,773,617)
Balance as at December 30, 2023	5,578,341,710	2,302,905,878	18,752,260	733,436,405	419,002,982	9,052,439,235
Profit for the six months ended June 30, 2024	-	-	-	356,263,465	-	356,263,465
Other comprehensive loss for the period	-	-	-	-	(3,382,868)	(3,382,868)
Balance as at June 30, 2024	5,578,341,710	2,302,905,878	18,752,260	1,089,699,870	415,620,114	9,405,319,832
Dividend:						
Final 2024: Rs.2.00 per share	-	-	-	(46,055,950)	-	(46,055,950)
Profit for the six months ended December 31, 2024	-	-	-	2,366,426,522	-	2,366,426,522
Other comprehensive income for the period	-	-	-	-	24,407,477	24,407,477
Balance as at December 31, 2024	5,578,341,710	2,302,905,878	18,752,260	3,410,070,442	440,027,591	11,750,097,881



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AKD Securities Limited
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASHFLOW (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

Half year ended December 31,
2024 2023

----- Rupees -----

CASH FLOW FROM OPERATING ACTIVITIES

Profit before income and final taxes	3,157,672,895	1,192,622,960
Non-cash adjustments to reconcile profit before tax to net cash flows:		
Depreciation	56,887,318	37,386,835
Amortization	1,143,230	664,450
Gain on sale of short term investments 'at fair value through profit and loss' - net	(233,757,322)	(411,401,798)
Gain on sale of property and equipment	(24,079)	(8,548,194)
Unrealised gain on re-measurement of short term investments at fair value through profit or loss' - net	(1,893,895,386)	(80,276,754)
Impairment on long-term investment - subsidiary	-	36,373
Reversal of doubtful debts-net	(22,365,536)	(73,743,641)
Finance cost	49,515,185	84,835,323
Dividend income	(188,824,095)	(273,890,799)
	(2,231,320,687)	(724,938,206)
	926,352,208	467,684,755
Working capital adjustments:		
(Increase) in current assets		
Trade debts	(224,205,443)	114,983,583
Deposits, prepayments and other receivables	(2,663,640,046)	(2,860,446,273)
Loan and advances	(117,021,252)	(465,086,386)
	(3,004,866,741)	(3,210,549,076)
Increase in current liabilities		
Trade and other payables	3,421,348,635	2,387,881,048
	1,342,834,102	(354,983,273)
Finance cost paid	(45,811,353)	(48,087,292)
Income tax paid	(127,022,098)	(70,105,023)
Net cash flows generated/ (used in) from operating activities	1,170,000,651	(473,175,588)
CASH FLOW FROM INVESTING ACTIVITIES		
Investments 'at fair value through profit or loss' - net	(240,895,189)	212,784,788
Purchase of property and equipment	56,961,368	(266,747,746)
Purchase of intangible assets	-	(4,000,000)
Proceeds from disposal of property and equipment	161,732	13,920,973
Additions to investment property	(72,461,774)	-
Dividend received	188,824,095	273,890,799
Net cash flows (used in)/generated from investing activities	(67,409,768)	229,848,814
CASH FLOW FROM FINANCING ACTIVITIES		
Long-term loans and advances	256,780,000	-
Repayment of Loan	(237,500,928)	-
Lease payments	(10,485,657)	(16,889,418)
Long-term deposits and prepayments	-	(180,000)
Dividend paid	(46,056,243)	(418)
Net cash flows (used in)/generated/ from financing activities	(37,262,828)	(17,069,836)
Net increase/decrease in cash and cash equivalents	1,065,328,055	(260,396,610)
Cash and cash equivalents at the beginning of the period	803,108,217	726,830,001
Cash and cash equivalents at the end of the period	1,868,436,272	466,433,391
Cash and cash equivalents comprises of:		
Cash and bank balances	1,868,436,272	603,581,248
Short term financing-secured	-	(137,147,857)
	1,868,436,272	466,433,391

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	Half year ended December 31,		Quarter ended December 31,	
	2024	2023	2024	2023
	----- Rupees -----		----- Rupees -----	
Operating revenue	980,186,236	592,711,751	647,667,812	380,504,069
Net gain on investments				
Gain on sale of short term investments 'at fair value 'through profit and loss' - net	233,757,322	411,401,798	198,702,708	274,459,266
Unrealised gain/ (loss) on re-measurement of short-term 'investments at fair value through profit or loss' -net	1,893,895,386	80,276,754	1,473,994,444	(116,447,452)
	2,127,652,708	491,678,552	1,672,697,152	158,011,814
Dividend income	188,824,095	273,890,799	187,223,454	270,316,241
Mark-up / profit on bank deposits and other income	432,250,900	213,485,500	194,429,198	82,880,862
	3,728,913,939	1,571,766,602	2,702,017,616	891,712,985
Operating and administrative expenses	(558,358,575)	(377,567,697)	(340,910,890)	(197,146,477)
Reversal against expected credited loss	22,365,536	73,743,641	1,726,128	72,583,189
	(535,993,039)	(303,824,056)	(339,184,762)	(124,563,288)
Operating profit	3,192,920,900	1,267,942,546	2,362,832,854	767,149,697
Finance cost	(49,515,185)	(84,835,323)	(19,177,328)	(42,249,342)
	3,143,405,715	1,183,107,223	2,343,655,526	724,900,355
Other income	14,189,078	9,436,702	5,819,127	7,223,781
Profit before income and final taxes	3,157,594,793	1,192,543,925	2,349,474,653	732,124,136
Final taxes	(2,645,614)	(2,566,619)	(2,405,518)	(2,030,435)
Profit before Income Tax	3,154,949,179	1,189,977,306	2,347,069,135	730,093,701
Income tax				
Current Tax- For the period	(356,258,093)	(180,689,296)	(246,044,979)	(171,214,870)
Deferred tax	(432,342,666)	(106,234,965)	(351,172,325)	(1,376,165)
	(788,600,759)	(286,924,261)	(597,217,304)	(172,591,035)
Profit for the period	2,366,348,420	903,053,045	1,749,851,831	557,502,666
Other comprehensive income for the period:				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gain / (loss) arising on re-measurement of long term investment at fair value through other comprehensive income-net	24,407,477	(4,773,617)	23,913,842	(9,404,443)
Total comprehensive income for the period	2,390,755,897	898,279,428	1,773,765,673	548,098,223
	----- Rupees -----		----- Rupees -----	
Earnings per share - basic and diluted	4.24	1.62	3.14	1.00




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AKD Securities Limited

**CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2024**

	(Un-Audited)	(Audited)
	December 31, 2024	June 30, 2024
	----- Rupees -----	
Non-current assets		
Property and equipment	1,554,671,775	1,657,816,491
Investment property	401,139,935	339,519,781
Intangible assets	3,153,987,638	3,155,130,867
Long-term investments	914,071,946	632,884,468
Long-term loans and advances	-	256,780,000
Long-term deposits and prepayments	39,548,541	39,548,541
Deferred taxation - net	-	80,964,020
	6,063,419,835	6,162,644,168
Current assets		
Short-term investments	4,303,276,203	2,191,508,306
Trade debts	469,685,210	223,114,231
Deposits, prepayments and other receivables	6,557,321,054	3,893,682,902
Loans and advances	1,054,676,023	937,654,771
Cash and bank balances	1,868,741,383	803,415,126
	14,253,699,873	8,049,375,336
TOTAL ASSETS	20,317,119,708	14,212,019,504
EQUITY AND LIABILITIES		
Share capital and reserves		
Authorised Capital		
700,000,000 Ordinary shares of Rs. 10 each	7,000,000,000	7,000,000,000
Issued, subscribed and paid-up capital		
Share premium	5,578,341,710	5,578,341,710
Fair value reserve	2,302,905,878	2,302,905,878
General reserve	396,656,710	372,249,233
Accumulated profit	18,752,260	18,752,260
	3,453,201,559	1,132,909,089
	11,749,858,117	9,405,158,170
Non-current liabilities		
Long-term financing-secured	-	-
Deferred taxation - net	351,378,651	-
Lease liabilities	19,293,152	23,097,193
	370,671,803	23,097,193
Current liabilities		
Trade and other payables	7,611,846,009	4,190,421,396
Current portion of term financing-secured	262,499,072	500,000,000
Current portion of lease liabilities	9,852,573	12,415,406
Unclaimed dividend	1,926,863	1,927,157
Taxation - net	309,955,376	78,075,335
Accrued mark-up	509,895	924,847
	8,196,589,788	4,783,764,141
TOTAL EQUITY AND LIABILITIES	20,317,119,708	14,212,019,504
CONTINGENCIES AND COMMITMENTS		

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Karachi, Pakistan. Tel: +92 21 3242651-2

Karachi (North Nazimabad):
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**CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2024**

	Share capital	Share premium	Revenue reserves		Fair value reserve	Total
			General reserve	Accumulated profit/(loss)		
------(Rupees)-----						
Balance as at July 01, 2023	5,578,341,710	2,302,905,878	18,752,260	(126,324,794)	380,405,718	8,154,080,772
Profit for the six months ended December 31, 2023	-	-	-	903,053,045	-	903,053,045
Other comprehensive loss for the period	-	-	-	-	(4,773,617)	(4,773,617)
Balance as at December 30, 2023	5,578,341,710	2,302,905,878	18,752,260	776,728,251	375,632,101	9,052,360,199
Profit for the six months ended June 30, 2024	-	-	-	356,180,838	-	356,180,838
Other comprehensive loss for the period	-	-	-	-	(3,382,868)	(3,382,868)
Balance as at June 30, 2024	5,578,341,710	2,302,905,878	18,752,260	1,132,909,089	372,249,233	9,405,158,170
Dividend:						
Final 2024: Rs. 2.00 per share	-	-	-	(46,055,950)	-	(46,055,950)
Profit for the six months ended December 31, 2024	-	-	-	2,366,348,420	-	2,366,348,420
Other comprehensive income for the period	-	-	-	-	24,407,477	24,407,477
Balance as at December 31, 2024	5,578,341,710	2,302,905,878	18,752,260	3,453,201,559	396,656,710	11,749,858,117



TREC Holder: Pakistan Stock Exchange Limited,
Registered Broker: Securities & Exchange Commission of Pakistan
SSTN-S1500927-7 NTN - 1500927-7

Head Office : Suite-602, 6th Floor, Continental Trade Centre, Block 8, Clifton, Karachi, Pakistan.
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AKD Securities Limited
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASHFLOW (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

	Half year ended December 31, 2024	2023
	----- Rupees -----	
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before income and final taxes	3,157,594,793	1,192,543,925
Non-cash adjustments to reconcile profit before tax to net cash flows:		
Depreciation	56,887,318	37,386,835
Amortization	1,143,230	664,450
Gain on sale of short term investments 'at fair value through profit and loss' - net	(233,757,322)	(411,401,798)
Gain on sale of property and equipment	(24,079)	(8,548,194)
Unrealised gain on re-measurement of short term investments at fair value through profit or loss' - net	(1,893,895,386)	(80,276,754)
Reversal of doubtful debts-net	(22,365,536)	(73,743,641)
Finance cost	49,515,185	84,835,323
Dividend income	(188,824,095)	(273,890,799)
	(2,231,320,686)	(724,974,579)
	926,274,107	467,569,346
Working capital adjustments:		
(Increase) in current assets		
Trade debts	(224,205,443)	114,983,583
Deposits, prepayments and other receivables	(2,663,638,152)	(2,860,444,273)
Loan and advances	(117,021,252)	(465,086,386)
	(3,004,864,847)	(3,210,547,076)
Increase in current liabilities		
Trade and other payables	3,421,424,613	2,387,926,828
	1,342,833,873	(355,050,901)
Finance cost paid	(45,811,353)	(48,087,292)
Income tax paid	(127,023,667)	(70,107,171)
Net cash flows generated/ (used in) from operating activities	1,169,998,853	(473,245,364)
CASH FLOW FROM INVESTING ACTIVITIES		
Investments 'at fair value through profit or loss' - net	(240,895,189)	212,784,788
Purchase of property and equipment	56,961,368	(266,747,746)
Purchase of intangible assets	-	(4,000,000)
Proceeds from disposal of property and equipment	161,732	13,920,973
Additions to investment property	(72,461,774)	-
Dividend received	188,824,095	273,890,799
Net cash flows (used in)/generated from investing activities	(67,409,768)	229,848,814
CASH FLOW FROM FINANCING ACTIVITIES		
Long-term loans and advances	256,780,000	-
Repayment of Loan	(237,500,928)	-
Lease payments	(10,485,657)	(16,889,418)
Long-term deposits and prepayments	-	(180,000)
Dividend paid	(46,056,243)	(417)
Net cash flows (used in) from financing activities	(37,262,828)	(17,069,835)
Net increase/decrease in cash and cash equivalents	1,065,326,257	(260,466,385)
Cash and cash equivalents at the beginning of the period	803,415,126	727,396,098
Cash and cash equivalents at the end of the period	1,868,741,383	466,929,712
Cash and cash equivalents comprises of:		
Cash and bank balances	1,868,741,383	604,077,569
Short term financing-secured	-	(137,147,857)
	1,868,741,383	466,929,712

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