

**SUMMIT CAPITAL (PRIVATE) LIMITED
INTERIM FINANCIAL STATEMENTS (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026**

SUMMIT CAPITAL (PRIVATE) LIMITED
CONDENSED INTERIM BALANCE SHEET AS AT MARCH 31, 2026

		March 31, 2026	December 31, 2025
	Note	------(Rupees)-----	
		(Un-audited)	(Audited)
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	4	49,860	50,787
Intangible assets	5	2,509	2,510
Long term advances	6	2,500	2,500
Investments - FVOCI	7	68,508	94,216
Investment property		16,642	16,727
Long term deposits	8	3,491	3,493
Deferred tax asset - net		1,018	1,680
		144,528	171,913
CURRENT ASSETS			
Debtors	9	32,035	30,845
Short term deposits, prepayments and others receivables	10	24,613	21,997
Investments - FVTPL	11	131,459	164,595
Advance tax - net		46,986	46,757
Cash and bank balances	12	133,447	319,257
		368,540	583,451
		513,068	755,364
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised share capital			
50,000,000 ordinary shares of Rs.10/- each		500,000	500,000
Issued, subscribed and paid-up share capital		300,000	300,000
Accumulated losses		(103,765)	(66,559)
Unrealized gain on revaluation of investment		52,197	77,905
		248,432	311,346
CURRENT LIABILITIES			
Short term borrowing - secured	13	112,500	94,441
Creditors and other payables	14	145,712	342,720
Deposit - Rent		130	130
Accrued markup		6,294	6,727
		264,636	444,018
		513,068	755,364
CONTINGENCIES AND COMMITMENTS			

The annexed notes 1 to 25 form an integral part of these condensed interim financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR

SUMMIT CAPITAL (PRIVATE) LIMITED
CONDENSED INTERIM PROFIT AND LOSS ACCOUNT (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED MARCH 31, 2026

	March 31, 2026	March 31, 2025
Note	------(Rs. in '000)-----	
Brokerage commission	41,805	31,611
Gain on sale of securities - net	10,544	-
Urealised gain on revaluation of investments	-	2,064
Dividend income	4,249	221
Other income	4,294	5,053
	60,892	38,949
Operating and administrative expenses	36,907	30,703
Financial charges	6,360	4,035
Urealised loss on revaluation of investments	49,044	-
	92,311	34,738
(Loss) / profit before taxation	(31,419)	4,211
Taxation - current	(5,136)	(2,625)
- deferred	(662)	-
	(5,798)	(2,625)
(Loss) / profit after taxation	(37,217)	1,586
(Loss) / profit per share - basic and diluted (Rupee)	(1.24)	0.05


 CHIEF EXECUTIVE OFFICER


 DIRECTOR

SUMMIT CAPITAL (PRIVATE) LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED MARCH 31, 2026

	March 31, 2026	March 31, 2025
Note	------(Rs. in '000)-----	
Cash flows from operating activities		
(Loss) / profit before taxation	(31,419)	4,211
Adjustments for:		
Depreciation	1,302	838
Amortization	1	1
Unrealized loss / (gain) on revaluation of held-for-trading securities	49,044	(2,064)
(Gain) on sale of securities - net	(10,544)	-
Provision for staff gratuity fund	750	300
Financial charges	6,360	4,035
	46,913	3,110
	15,494	7,321
Decrease in assets		
Debtors	(1,190)	(7,854)
Short-term loans	-	-
Short-term deposit, prepayments and others receivable	(2,616)	63,564
Long term deposits	2	-
	(3,804)	55,710
(Decrease) / increase in liabilities		
Creditors and other payables	(197,008)	(7,265)
Short term borrowing	18,059	(26,992)
	(178,949)	(34,257)
Cash generated / (used in) from operations	(167,259)	28,774
Income tax paid	(5,366)	(3,704)
Financial charges paid	(6,792)	(1,502)
Gratuity paid	(750)	(300)
Net cash generated / (used in) from operating activities	(180,167)	23,268
Cash flows from investing activities		
Capital expenditure incurred	(291)	-
Proceed from sale of tangible fixed assets	-	-
Proceed from sale of Investment	31,098	-
Short term investments	(36,450)	(36,390)
Net cash (used in) / generated from investing activities	(5,643)	(36,390)
Net (decrease) / increase in cash & cash equivalents	(185,810)	(13,122)
Cash and cash equivalents at the beginning of the period	319,257	159,645
Cash and cash equivalents at the end of the period	133,447	146,523
Cash and cash equivalents:		
Cash and bank balances	12 <u>133,447</u>	<u>146,523</u>


 CHIEF EXECUTIVE OFFICER


 DIRECTOR

SUMMIT CAPITAL (PRIVATE) LIMITED
STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE THREE MONTHS ENDED MARCH 31, 2026

	March 31, 2026	March 31, 2025
Note	----- (Rupees in '000) -----	
(Loss) / profit after taxation	(37,217)	1,586
<u>Other comprehensive income / (loss) - net</u>		
Items that will not be reclassified to profit and loss account in subsequent periods		
Actuarial gain on defined benefit plan	-	-
Items that will not be reclassified subsequently to profit or loss		
Unrealized (loss) on revaluation of investment	(25,708)	(4,067)
Realised gain on sale of investment	12	-
Less: Capital gain tax on realised gain on sale of investment	(1)	-
Total comprehensive (loss) / gain for the period	<u><u>(62,914)</u></u>	<u><u>(2,481)</u></u>



CHIEF EXECUTIVE OFFICER



DIRECTOR

SUMMIT CAPITAL (PRIVATE) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Issued, subscribed and paid-up capital	Unrealized gain on revaluation of investments	Accumulated Losses	Total
	(Rupees in '000)			
Balance as at January 01, 2025	300,000	44,124	(104,279)	239,845
Profit for the period	-	-	1,586	1,586
Other Comprehensive Income / (loss)				
Actuarial (loss) / gain on defined benefit plan	-	-	-	-
Unrealized (loss) / gain on revaluation of investment	-	(4,067)	-	(4,067)
Total gain as at March 31, 2025	-	(4,067)	1,586	(2,481)
Balance as at March 31, 2025	300,000	40,057	(102,693)	237,364
Gain as on the 4th quarter ended December 31, 2025	-	-	33,702	33,702
Other Comprehensive Income / (loss)				
Actuarial (loss) / gain on defined benefit plan	-	-	(2,461)	(2,461)
Realized gain on sale of investment	-	-	4,893	4,893
Unrealized gain on revaluation of investment	-	37,848	-	37,848
Balance as at December 31, 2025	300,000	77,905	(66,559)	311,346
(Loss) for the period ended March 31, 2026	-	-	(37,217)	(37,217)
Other Comprehensive Income / (loss)				
Net realized gain on sale of investment after tax	-	-	11	11
Unrealized (loss) on revaluation of investment	-	(25,708)	-	(25,708)
Total (loss) as at March 31, 2026	-	(25,708)	(37,206)	(62,914)
Balance as at March 31, 2026	300,000	52,197	(103,765)	248,432


Chief Executive Officer


Director