TOPLINE SECURITIES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT MARCH 31, 2026

	Note	2026 March 31 Un-audited Rupees	2025 June 30 Audited Rupees
ASSETS			
Non-current assets			
Property and equipment		159,082,872	153,614,432
Intangible assets		5,200,000	5,200,000
Long term deposits		6,887,224	4,124,362
		171,170,096	162,938,794
Current assets			
Trade debts - considered good net		568,097,247	166,907,472
Loans and advances		2,679,556	1,993,655
Deferred Taxation		-	-
Trade deposits and short term prepayments		118,652,065	343,515,008
Other receivables		1,050,459	8,125,114
Short term investments		1,114,307,183	1,132,130,040
Cash and bank balances		1,097,141,266	500,134,660
		2,901,927,776	2,152,805,950
Total assets		3,073,097,873	2,315,744,744
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorized capital			
150,000,000 (2025: 150,000,000 at Rs.2 each) ordinary shares of Rs.2 each		**300,000,000**	300,000,000
Issued, subscribed and paid up capital		150,000,000	150,000,000
Reserves		1,667,800,895	1,450,451,896
Total equity		1,817,800,895	1,600,451,896
LIABILITIES			
Non-current liabilities			
Deferred taxation		4,215,857	4,215,857
Current liabilities			
Trade and other payables	5	1,222,643,832	701,663,488
Taxation-Net		24,564,487	5,846,368
Short term borrowings - secured		-	-
Mark-up accrued		3,872,802	3,567,135
		1,251,081,120	711,076,992
Total liabilities		1,255,296,977	715,292,849
Total equities and liabilities		3,073,097,873	2,315,744,744
CONTINGENCIES AND COMMITMENTS		-	-

Chief Executive Officer **Director**

TOPLINE SECURITIES LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT AND LOSS ACCOUNT(UN-AUDITED)
FOR NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Nine Months Period Ended March 31,		Quarter Ended March 31,	
	---------------------------Rupees		-----------------------------	
	2026	**2025**	**2026**	**2025**
Operating revenue	651,518,689	484,811,640	230,169,141	140,748,461
Capital gain on sale of investments - net	73,235,149	70,030,459	34,584,546	25,375,632
Gain on re-measurement of investments-at fair value through profit or loss	7,557,109	13,953,073	(7,236,525)	(2,756,854)
	732,310,947	568,795,172	257,517,162	163,367,239
Operating and administrative expenses	(394,421,661)	(327,411,881)	(143,673,673)	(98,091,688)
Operating profit	337,889,286	241,383,291	113,843,489	65,275,551
Finance cost	(17,859,898)	(17,818,372)	(3,954,462)	(4,374,236)
	320,029,388	223,564,920	109,889,027	60,901,315
Other income	88,411,729	86,415,512	23,339,215	24,074,052
Profit before taxation	408,441,117	309,980,431	133,228,241	84,975,367
Taxation	(106,092,118)	(80,169,677)	(37,000,000)	(14,100,000)
Profit for the Period	**302,348,999**	**229,810,756**	**96,228,241**	70,875,367
Earnings per share - basic and diluted	**4.03**	**3.06**	**1.28**	0.95

Chief Executive Officer

Director

TOPLINE SECURITIES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY(UN-AUDITED)
FOR NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Issued, Subscribed and paid up capital	Unappropriated Profit	Total
	----------	Rupees	----------
Balance as at June 30, 2024	150,000,000	1,238,766,682	1,388,766,682
Total comprehensive income for the period	-	229,810,756	229,810,756
Interim Cash Dividend	-	-	-
Balance as at March 31,2025	**150,000,000**	**1,468,577,438**	**1,618,577,438**
Balance as at June 30, 2025	150,000,000	1,450,451,896	1,600,451,896
Total comprehensive income for the period	-	302,348,999	302,348,999
Interim Cash Dividends	-	(85,000,000)	(85,000,000)
Balance as at March 31,2026	**150,000,000**	**1,667,800,895**	**1,817,800,895**

Chief Executive Officer

Director

TOPLINE SECURITIES LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS(UN-AUDITED)
For the Half Year Ended March 31, 2026

1 **Status and Nature of Business**

Topline Securities Limited was incorporated in Karachi as a private limited company on June 27,2001 under the repealed Companies Ordinance,1984. The Company's private limited status was converted into a public limited company on April 07,2016 by the Securities and Exchange Commission of Pakistan. The registered office of the Company is situated at 8th Floor, Horizon Tower ,Plot 2/Block 3,Clifton ,Karachi.

The principal activity of the company is to carry on the business of stockbrokrage,commodity brokrage,underwriting,Consultancy,book building and advisory services.

2 **Basis of Preparation**

These financial statements have been prepared in accordance with approved accounting standards as applicable in Pakistan and the requirements of the Companies Act,2017.Approved accounting standards comprise of such International Accounting Standard /International Financial Reporting Standards as notified under the provisions of the Companies Act,2017.Whenever the requirements of the Companies Act,2017 or directives issued by the Securities and Exchange Commission of Pakistan differ with the requirements of these standards, the requirements of the Companes Act,2017 or the requirements of the said directives take precedence.

3 **Significant Accounting Policies**

The accounting policies adopted by the Company in the preparation of these financial statements are the same as those applied in the preparation of the preceding annual audited financial statements of the Company for the year ended 30 June 2025.

4 **Accounting Estimates and Judgments**

The preparation of this financial statements in conformity with approved accounting standards requires management to make estimates, assumptions and use judgment that affect the application of policies and reported amount of assets and liabilities, income and expenses.Estimates,assumptions and judgments are continually evaluated and are based on the historical experience and other factors, including reasonable expectations of future events. Revision to the accounting estimates are recognized prospectively commencing from the period of revision.

In preparing this financial statements, the significant judgments made by the management in applying the Company's accounting policies and key sources of estimation uncertaininity were the same as those that applied in the preceding audited financial statements of the Company as at the end for the year ended 30 June 2024.

5 **Trade and other payables**	Un-audited March 31,2026	Audited June 30,2025
Trade payables	1,053,896,036	6.236.191
Accrued expenses	90,171,342	97,311,292
Other payables	78,576,454	598,116,005
	1,222,643,832	701,663,488

6 These financial statements were authorized for issue on April 30,2026 by the Board of Directors of the Company.

7 **Disclosure under Regulation 34 of Securities Brokers (Licensing and Operations) Regulations,2016 as at March 31,2026**

7.1 The total value of client securities held under the participant of the company are Rs.23,740,608,382 (2025:Rs. 17,062,639,903)

7.2 The value of client securities pledged with the financial institutions are Rs.894,839,546(2025:Rs.544,341,978)

7.3 During the period the company has earned dividend income of Rs.13,200,098 (2025:Rs..7,483,883)

7.4 There is no change in shareholding during this period.

7.5 Receivables are accounted for on settlement date accounting method.

8 **General**

Figures have been rounded off to the nearest rupee.

Chief Executive Officer

Director

TOPLINE SECURITIES LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR NINE MONTHS PERIOD ENDED MARCH 31, 2026

	2026 Rupees	2025 Rupees
Profit for the Period	302,348,999	201,891,652
Other comprehensive income	-	-
Total comprehensive income for the year	**302,348,999**	201,891,652

Chief Executive Officer

Director