

**M/S. GPH SECURITIES (PRIVATE) LIMITED**  
**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2018**

<b>CAPITAL &amp; LIABILITIES</b>	<b>NOTE</b>	<b>30-Sep-18 RUPEES</b>	<b>30-Sep-17 RUPEES</b>
Share Capital	4	100,000,000	100,000,000
Un-appropriated Profit		(26,920,944)	(21,717,674)
		<b>73,079,056</b>	<b>78,282,326</b>
<b>CURRENT LIABILITIES</b>			
Trade & Other Payables	5	4,255,376	4,830,040
		<b>77,334,432</b>	<b>83,112,365</b>
<b>PROPERTY &amp; ASSETS</b>			
Fixed Assets	6	7,799,795	8,323,302
Trading Rights Entitlement Certificate - TREC	7	2,500,000	5,000,000
Long Term Investments	8	15,259,068	14,887,719
Long Term Deposits	9	500,000	500,000
		<b>26,058,863</b>	<b>28,711,021</b>
<b>CURRENT ASSETS</b>			
Trade Debtors	11	415,160	51,236
Other Assets		1,386,510	1,468,604
Investments	12	30,944,229	37,237,057
Advances, Deposits & Prepayments	13	2,333,842	2,289,850
Cash and Bank Balance	14	16,195,828	13,354,597
		<b>51,275,569</b>	<b>54,401,344</b>
		<b>77,334,432</b>	<b>83,112,365</b>

*Himanshu Shrivastava*  
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**M/S. GPH SECURITIES (PRIVATE) LIMITED**  
**PROFIT & LOSS ACCOUNT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2018**

	<u>NOTE</u>	<u>30-Sep-18</u> <u>RUPEES</u>	<u>30-Sep-17</u> <u>RUPEES</u>
Income	15	193,746	210,619
<b><u>OPREATING EXPENSES</u></b>			
Administrative Expenses	16	874,246	814,763
Financial Expenses	17	870	267
		<u>875,116</u>	<u>815,030</u>
		<b>(681,370)</b>	<b>(604,411)</b>
Other Income	18	360,275	100,131
<b>Net Profit / (Loss) Before Taxation</b>		<u><b>(321,095)</b></u>	<u><b>(504,280)</b></u>
Less: Taxation	19	54,041	21,150
<b>Net Profit / (Loss) After Taxation</b>		<u><b>(375,136)</b></u>	<u><b>(525,430)</b></u>
Basic Earning /Loss per share	20	<u><b>(0.38)</b></u>	<u><b>(0.53)</b></u>

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**M/S. GPH SECURITIES (PRIVATE) LIMITED**  
**STATEMENT OF OTHER COMPREHENSIVE INCOME**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2018**

	<u>NOTE</u>	<u>30-Sep-18</u> <u>RUPEES</u>	<u>30-Sep-17</u> <u>RUPEES</u>
Net Profit / (Loss) After Taxation		(375,136)	(525,430)
<b>Net Profit / (Loss) After Taxation</b>		<u><u>(375,136)</u></u>	<u><u>(525,430)</u></u>

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**M/S. GPH SECURITIES (PRIVATE) LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2018**

	Share Capital	Un-appropriated Profit / (Loss)	Total
Balance as at June 30, 2018	100,000,000	(26,545,808)	73,454,192
Profit / (Loss) For The Period	-	(375,136)	(375,136)
<b>Balance as at September 30, 2018</b>	<b>100,000,000</b>	<b>(26,920,944)</b>	<b>73,079,056</b>

	Share Capital	Un-appropriated Profit / (Loss)	Total
Balance as at June 30, 2017	100,000,000	(21,192,244)	78,807,756
Profit / (Loss) For The Period	-	(525,430)	(525,430)
<b>Balance as at September 30, 2017</b>	<b>100,000,000</b>	<b>(21,717,674)</b>	<b>78,282,326</b>

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	<u>30-Sep-18</u> <u>RUPEES</u>	<u>30-Sep-17</u> <u>RUPEES</u>
<b>4 <u>SHARE CAPITAL:</u></b>		
<b><u>Authorised Capital:</u></b>		
1,000,000/-Ordinary Shares of Rs. 100/- each.	<u>100,000,000</u>	<u>100,000,000</u>
<b><u>Issued, Subscribed &amp; Paid up Capital:</u></b>		
1,000,000/-Ordinary Shares of Rs. 100/- each.	<u>100,000,000</u>	<u>100,000,000</u>
<b>5 <u>TRADE &amp; OTHER PAYABLES:</u></b>		
Sundry Creditors	3,386,728	3,313,237
Accrued Expenses	200,899	202,291
Federal Excise Duty Payable	3,374	26,844
Provision for Taxation	5,841	-
Other Payables	658,533	1,287,668
	<u>4,255,376</u>	<u>4,830,040</u>
<b>6 <u>FIXED ASSETS:</u></b>		
As per annexure "A" attached.	<u>7,799,795</u>	<u>8,323,302</u>
<b>7 <u>TRADING RIGHTS ENTITLEMENT CERTIFICATE - TREC:</u></b>		
Pakistan Stock Exchange Limited (2018 : PSX)	<u>2,500,000</u>	<u>5,000,000</u>
<b>8 <u>LONG TERM INVESTMENTS:</u></b>		
LSE Shares - <i>Blocked</i>	9,155,441	8,932,631
LSE Shares - <i>UnBlocked</i>	6,103,627	5,955,088
	<u>15,259,068</u>	<u>14,887,719</u>
<b>9 <u>LONG TERM DEPOSITS:</u></b>		
Security Deposits	<u>500,000</u>	<u>500,000</u>
<b>11 <u>TRADE DEBTORS:</u></b>		
-Considered Good	<u>415,160</u>	<u>51,236</u>
<b>12 <u>SHORT TERM INVESTMENTS:</u></b>		
Investment in Listed Securities	<u>30,944,229</u>	<u>37,237,057</u>
	<u>30,944,229</u>	<u>37,237,057</u>
<b>13 <u>ADVANCES, DEPOSITS &amp; PREPAYMENTS:</u></b>		
Income Tax Refundable	2,333,842	2,257,037
Dividend Receivable	-	32,813
	<u>2,333,842</u>	<u>2,289,850</u>





		<u>30-Sep-18</u>	<u>30-Sep-17</u>
		<u>RUPEES</u>	<u>RUPEES</u>
<b>14</b>	<b><u>CASH &amp; BANK BALANCES:</u></b>		
	Cash in Hand	22,111	52,757
	Cash at Bank	16,173,717	13,301,840
		<u>16,195,828</u>	<u>13,354,597</u>
<b>15</b>	<b><u>INCOMES:</u></b>		
	Commission Income	93,205	104,881
	Dividend Income	-	-
	Saving A/c Profit	100,541	105,738
		<u>193,746</u>	<u>210,619</u>
<b>16</b>	<b><u>ADMINISTRATIVE EXPENSES:</u></b>		
	Director's Remuneration	16.1 320,000	280,000
	Salaries, Wages & Other Benefits	165,300	157,300
	Travelling & Conveyance	2,000	50
	Vehicle Running & Maintenance	52,800	44,100
	Printing & Stationery	4,472	6,326
	Telephone & Postage	5,732	5,108
	Electricity Charges	26,439	23,518
	Rent, Rates, Taxes & Renewals	23,534	35,903
	Insurance	4,843	-
	Repair & Maintenance	3,000	3,000
	Legal & Professional Charges	50,000	50,400
	Auditor's Remuneration	1,000	4,000
	Entertainment Expenses	17,540	9,930
	LSE Charges	34,758	36,413
	Fee & Subscription	-	1,235
	Miscellaneous Expenses	9,570	17,898
	Depreciation	126,207	139,582
	PSX IT Charges	27,051	-
		<u>874,246</u>	<u>814,763</u>
<b>16.1</b>	<b><u>Director's Remuneration</u></b>		
	Salaries	320,000	280,000
		<u>320,000</u>	<u>280,000</u>



	<u>30-Sep-18</u> <u>RUPEES</u>	<u>30-Sep-17</u> <u>RUPEES</u>
<b>17 <u>FINANCIAL EXPENSES:</u></b>		
Bank Charges	870	267
	<u>870</u>	<u>267</u>
<b>18 <u>OTHER INCOME:</u></b>		
Capital Gain - Taxable	163,423	-
Capital (Loss) - Non Taxable	-	-
Dividends	196,852	100,131
	<u>360,275</u>	<u>100,131</u>
<b>19 <u>TAXATION:</u></b>		
Current	-	-
Capital Gain Tax	24,513	-
Dividend Tax	29,528	21,150
	<u>54,041</u>	<u>21,150</u>
<b>20 <u>BASIC EARNINGS / (LOSS) PER SHARE:</u></b>		
Profit / (Loss) After Taxation Attributable to Ordinary Shareholders	<u>(375,136)</u>	<u>(525,430)</u>
Number of Ordinary Shares Issued & Subscribed At The Year End	<u>1,000,000</u>	<u>1,000,000</u>
<b>Basic Earnings / (Loss) Per Share</b>	<u>(0.38)</u>	<u>(0.53)</u>

There is no dilutive effect on the basic earnings per share.

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