

M/S. GPH SECURITIES (PRIVATE) LIMITED
BALANCE SHEET
AS AT 30 SEPTEMBER 2019

CAPITAL & LIABILITIES	NOTE	<u>30-Sep-19</u> <u>RUPEES</u>	<u>30-Sep-18</u> <u>RUPEES</u>
Share Capital	4	100,000,000	100,000,000
Un-appropriated Profit		(34,821,646)	(26,920,944)
		65,178,354	73,079,056
CURRENT LIABILITIES			
Trade & Other Payables	5	3,994,867	4,255,376
		69,173,221	77,334,432
PROPERTY & ASSETS			
Fixed Assets	6	7,323,895	7,799,795
Trading Rights Entitlement Certificate - TREC	7	2,500,000	2,500,000
Long Term Investments	8	19,158,233	15,259,068
Long Term Deposits	9	500,000	500,000
		29,482,128	26,058,863
CURRENT ASSETS			
Trade Debtors	11	236,759	415,160
Other Assets		423,660	1,386,510
Investments	12	21,884,522	30,944,229
Advances, Deposits & Prepayments	13	2,805,142	2,333,842
Cash and Bank Balance	14	14,341,011	16,195,828
		39,691,093	51,275,569
		69,173,221	77,334,432

Humayun Shahzade
CHIEF EXECUTIVE



M/S. GPH SECURITIES (PRIVATE) LIMITED
PROFIT & LOSS ACCOUNT
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

	<u>NOTE</u>	<u>30-Sep-19</u> <u>RUPEES</u>	<u>30-Sep-18</u> <u>RUPEES</u>
Income	15	173,384	193,746
<u>OPREATING EXPENSES</u>			
Administrative Expenses	16	870,547	874,246
Financial Expenses	17	812	870
		871,359	875,116
		(697,975)	(681,370)
Other Income	18	301,958	360,275
Net Profit / (Loss) Before Taxation		(396,017)	(321,095)
Less: Taxation	19	17,911	54,041
Net Profit / (Loss) After Taxation		(413,928)	(375,136)
Basic Earning /Loss per share	20	(0.41)	(0.38)

Humayun Shaljeete
CHIEF EXECUTIVE



M/S. GPH SECURITIES (PRIVATE) LIMITED
STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

	<u>NOTE</u>	<u>30-Sep-19</u> <u>RUPEES</u>	<u>30-Sep-18</u> <u>RUPEES</u>
Net Profit / (Loss) After Taxation		(413,928)	(375,136)
Unrealized Gain/ (Loss) on Shares		(1,648,710)	-
Net Profit / (Loss) After Taxation		<u><u>(2,062,638)</u></u>	<u><u>(375,136)</u></u>

Humayun Shahzada
CHIEF EXECUTIVE



M/S. GPH SECURITIES (PRIVATE) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

	Share Capital	Un-appropriated Profit / (Loss)	Total
Balance as at June 30, 2019	100,000,000	(32,759,008)	67,240,992
Profit / (Loss) For The Period	-	(2,062,638)	(2,062,638)
Balance as at September 30, 2019	100,000,000	(34,821,646)	65,178,354

	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)
Balance as at September 30, 2018	100,000,000	(26,920,944)	73,079,056

Humayun Shah Jado
CHIEF EXECUTIVE



	<u>30-Sep-19</u> <u>RUPEES</u>	<u>30-Sep-18</u> <u>RUPEES</u>
4 <u>SHARE CAPITAL:</u>		
<u>Authorised Capital:</u>		
1,000,000/-Ordinary Shares of Rs. 100/- each.	<u>100,000,000</u>	<u>100,000,000</u>
<u>Issued, Subscribed & Paid up Capital:</u>		
1,000,000/-Ordinary Shares of Rs. 100/- each.	<u>100,000,000</u>	<u>100,000,000</u>
5 <u>TRADE & OTHER PAYABLES:</u>		
Sundry Creditors	3,331,772	3,386,728
Accrued Expenses	259,436	200,899
Federal Excise Duty Payable	3,164	3,374
Provision for Taxation	396,149	5,841
Other Payables	4,345	658,533
	<u>3,994,867</u>	<u>4,255,376</u>
6 <u>FIXED ASSETS:</u>		
As per annexure "A" attached.	<u>7,323,895</u>	<u>7,799,795</u>
7 <u>TRADING RIGHTS ENTITLEMENT CERTIFICATE - TREC:</u>		
Pakistan Stock Exchange Limited (2018 : PSX)	<u>2,500,000</u>	<u>2,500,000</u>
8 <u>LONG TERM INVESTMENTS:</u>		
LSE Shares - <i>Blocked</i>	11,494,940	9,155,441
LSE Shares - <i>UnBlocked</i>	7,663,293	6,103,627
	<u>19,158,233</u>	<u>15,259,068</u>
9 <u>LONG TERM DEPOSITS:</u>		
Security Deposits	<u>500,000</u>	<u>500,000</u>
11 <u>TRADE DEBTORS:</u>		
-Considered Good	<u>236,759</u>	<u>415,160</u>
12 <u>SHORT TERM INVESTMENTS:</u>		
Investment in Listed Securities	21,884,522	30,944,229
	<u>21,884,522</u>	<u>30,944,229</u>
13 <u>ADVANCES, DEPOSITS & PREPAYMENTS:</u>		
Income Tax Refundable	2,805,142	2,333,842
Dividend Receivable	-	-
	<u>2,805,142</u>	<u>2,333,842</u>

		<u>30-Sep-19</u>	<u>30-Sep-18</u>
		<u>RUPEES</u>	<u>RUPEES</u>
14	<u>CASH & BANK BALANCES:</u>		
	Cash in Hand	8,617	22,111
	Cash at Bank	14,332,394	16,173,717
		<u>14,341,011</u>	<u>16,195,828</u>
15	<u>INCOMES:</u>		
	Commission Income	53,982	93,205
	Dividend Income	119,402	-
	Saving A/c Profit	-	100,541
		<u>173,384</u>	<u>193,746</u>
16	<u>ADMINISTRATIVE EXPENSES:</u>		
	Director's Remuneration	16.1 280,000	320,000
	Salaries, Wages & Other Benefits	122,400	165,300
	Travelling & Conveyance	2,000	2,000
	Vehicle Running & Maintenance	62,100	52,800
	Printing & Stationery	8,933	4,472
	Telephone & Postage	7,051	5,732
	Electricity Charges	33,299	26,439
	Rent, Rates, Taxes & Renewals	15,467	23,534
	Insurance	3,985	4,843
	Repair & Maintenance	4,700	3,000
	Legal & Professional Charges	70,000	50,000
	Audit Charges	42,600	1,000
	Entertainment Expenses	18,440	17,540
	LSE Charges	28,008	34,758
	Fee & Subscription	-	-
	Miscellaneous Expenses	19,290	9,570
	Depreciation	115,223	126,207
	PSX IT Charges	37,051	27,051
		<u>870,547</u>	<u>874,246</u>
16.1	<u>Director's Remuneration</u>		
	Salaries	280,000	320,000
		<u>280,000</u>	<u>320,000</u>

	<u>30-Sep-19</u> <u>RUPEES</u>	<u>30-Sep-18</u> <u>RUPEES</u>
17 <u>FINANCIAL EXPENSES:</u>		
Bank Charges	812	870
	<u>812</u>	<u>870</u>
18 <u>OTHER INCOME:</u>		
Capital Gain - Taxable	-	163,423
Capital (Loss) - Non Taxable	-	-
Dividends	-	196,852
Savings A/c Profit	301,958	
	<u>301,958</u>	<u>360,275</u>
19 <u>TAXATION:</u>		
Current	-	-
Capital Gain Tax	-	24,513
Dividend Tax	17,911	29,528
	<u>17,911</u>	<u>54,041</u>
20 <u>BASIC EARNINGS / (LOSS) PER SHARE:</u>		
Profit / (Loss) After Taxation Attributable to Ordinary Shareholders	<u>(413,928)</u>	<u>(375,136)</u>
Number of Ordinary Shares Issued & Subscribed At The Year End	<u>1,000,000</u>	<u>1,000,000</u>
Basic Earnings / (Loss) Per Share	<u>(0.41)</u>	<u>(0.38)</u>

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

Himanshu Shah
CHIEF EXECUTIVE



M/S. GPH SECURITIES (PRIVATE) LIMITED
SCHEDULE OF FIXED ASSETS
ANNEXURE-A

PARTICULARS	COST			DEPRECIATION				W.D.V.
	As At 01-07-2019	Addition / (Deletion)	As At 30-09-2019	Rate %	As At 01-07-2019	For The Year	As At 30-09-2019	As At 30-09-2019
Office Building	12,500,000	-	12,500,000	5%	5,745,499	84,432	5,829,931	6,670,069
Computer Software	129,336	-	129,336	30%	115,342	1,050	116,392	12,944
Electric Equipment	286,980	-	286,980	10%	149,271	3,531	152,802	134,178
Furniture & Fixture	52,160	-	52,160	10%	34,684	438	35,122	17,038
Vehicles	2,225,927	-	2,225,927	20%	1,710,490	25,772	1,736,262	489,665
TOTAL	15,194,403	-	15,194,403		7,755,286	115,223	7,870,509	7,323,895

PARTICULARS	COST			DEPRECIATION				W.D.V.
	As At 01-07-2018	Addition / (Deletion)	As At 30-09-2018	Rate %	As At 01-07-2018	For The Year	As At 30-09-2018	As At 30-09-2018
Office Building	12,500,000	-	12,500,000	5%	5,389,999	88,875	5,478,874	7,021,126
Computer Software	129,336	-	129,336	30%	109,342	1,500	110,842	18,494
Electric Equipment	252,830	11,500	264,330	10%	132,037	3,132	135,169	129,161
Furniture & Fixture	52,160	-	52,160	10%	32,743	486	33,229	18,931
Vehicles	2,225,927	-	2,225,927	20%	1,581,631	32,214	1,613,845	612,082
TOTAL	15,160,253	11,500	15,171,753		7,245,752	126,207	7,371,959	7,799,795

