

M/S. GPH SECURITIES (PRIVATE) LIMITED

BALANCE SHEET AS AT 31 MARCH 2019

CAPITAL & LIABILITIES	NOTE	<u>31-Mar-19</u> <u>RUPEES</u>	<u>31-Mar-18</u> <u>RUPEES</u>
Share Capital	4	100,000,000	100,000,000
Un-appropriated Profit		(30,279,211)	(22,933,815)
		69,720,789	77,066,185
CURRENT LIABILITIES			
Trade & Other Payables	5	5,934,448	6,041,365
		75,655,237	83,107,550
PROPERTY & ASSETS			
Fixed Assets	6	7,553,568	8,053,529
Trading Rights Entitlement Certificate - TREC	7	2,500,000	2,500,000
Long Term Investments	8	15,259,068	14,887,719
Long Term Deposits	9	500,000	500,000
		25,812,636	25,941,248
CURRENT ASSETS			
Trade Debtors	11	986,757	33,085
Other Assets		440,725	1,045,655
Investments	12	27,594,997	32,251,314
Advances, Deposits & Prepayments	13	2,412,167	2,308,631
Cash and Bank Balance	14	18,407,955	21,527,617
		49,842,601	57,166,302
		75,655,237	83,107,550

Himanshu Sholjate
CHIEF EXECUTIVE



M/S. GPH SECURITIES (PRIVATE) LIMITED
PROFIT & LOSS ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2019

	<u>NOTE</u>	<u>31-Mar-19</u> <u>RUPEES</u>	<u>31-Mar-18</u> <u>RUPEES</u>
Income	15	880,039	670,962
<u>OPREATING EXPENSES</u>			
Administrative Expenses	16	3,206,104	2,854,859
Financial Expenses	17	3,784	2,728
		<u>3,209,888</u>	<u>2,857,587</u>
		<u>(2,329,849)</u>	<u>(2,186,625)</u>
Other Income	18	1,736,945	3,241,682
Net Profit / (Loss) Before Taxation		<u>(592,905)</u>	<u>1,055,057</u>
Less: Taxation	19	228,290	296,628
Net Profit / (Loss) After Taxation		<u>(821,195)</u>	<u>758,429</u>
Basic Earning /Loss per share	20	<u>(0.82)</u>	<u>0.76</u>

Hemraj Singh
CHIEF EXECUTIVE



M/S. GPH SECURITIES (PRIVATE) LIMITED
STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 MARCH 2019

	<u>NOTE</u>	<u>31-Mar-19</u> <u>RUPEES</u>	<u>31-Mar-18</u> <u>RUPEES</u>
Net Profit / (Loss) After Taxation		(821,195)	758,429
Un-realized Gain / (Loss) on Shares		(2,912,208)	
Un-realized Gain / (Loss) on TREC			(2,500,000)
Net Profit / (Loss) After Taxation		<u>(3,733,403)</u>	<u>(1,741,571)</u>

Himanshu Shrivastava
CHIEF EXECUTIVE



M/S. GPH SECURITIES (PRIVATE) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 MARCH 2019

	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	-	(3,733,403)	(3,733,403)
Balance as at March 31, 2019	100,000,000	(30,279,211)	69,720,789

	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	-	(1,741,571)	(1,741,571)
Balance as at March 31, 2018	100,000,000	(22,933,815)	77,066,185

Humayun Shohabuddin
CHIEF EXECUTIVE



	<u>31-Mar-19</u> <u>RUPEES</u>	<u>31-Mar-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	5,779,556	5,118,406
Accrued Expenses	150,875	1,103
Federal Excise Duty Payable	3,814	5,380
Provision for Taxation	-	-
Other Payables	-	915,290
CVT, TAXES Payables	203	1,186
	<u>5,934,448</u>	<u>6,041,365</u>
6 <u>FIXED ASSETS:</u>		
As per annexure "A" attached.	<u>7,553,568</u>	<u>8,053,529</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>	<u>15,259,068</u>	<u>14,887,719</u>
9 <u>LONG TERM DEPOSITS:</u>		
Security Deposits	<u>500,000</u>	<u>500,000</u>
11 <u>TRADE DEBTORS:</u>		
<u>Unsecured:</u>		
-Considered Good	<u>986,757</u>	<u>33,085</u>
12 <u>SHORT TERM INVESTMENTS:</u>		
Investment in Listed Securities	<u>27,594,997</u>	<u>32,251,314</u>
	<u>27,594,997</u>	<u>32,251,314</u>
13 <u>ADVANCES, DEPOSITS & PREPAYMENTS:</u>		
Income Tax Refundable	2,412,167	2,308,631
Dividend Receivable	-	-
	<u>2,412,167</u>	<u>2,308,631</u>



		<u>31-Mar-19</u> <u>RUPEES</u>	<u>31-Mar-18</u> <u>RUPEES</u>
14	<u>CASH & BANK BALANCES:</u>		
	Cash in Hand	1,992	2,255
	Cash at Bank	18,405,963	21,525,362
		<u>18,407,955</u>	<u>21,527,617</u>
15	<u>INCOMES:</u>		
	Commission Income	338,781	320,255
	Dividend Income	-	-
	Saving A/c Profit	541,258	350,707
		<u>880,039</u>	<u>670,962</u>
16	<u>ADMINISTRATIVE EXPENSES:</u>		
	Director's Remuneration	16.1 1,280,000	1,120,000
	Salaries, Wages & Other Benefits	743,850	707,850
	Travelling & Conveyance	36,750	35,411
	Vehicle Running & Maintenance	185,055	156,200
	Printing & Stationery	20,905	15,772
	Telephone & Postage	20,754	21,336
	Electricity Charges	61,641	56,056
	Rent, Rates, Taxes & Renewals	120,351	76,084
	Insurance	4,843	5,599
	Repair & Maintenance	10,500	12,421
	Legal & Professional Charges	60,000	60,400
	Auditor's Remuneration	4,000	7,200
	Entertainment Expenses	54,400	27,765
	LSE Charges	89,446	97,484
	Fee & Subscription	3,200	1,235
	Miscellaneous Expenses	24,515	35,142
	Depreciation	374,733	412,478
	Amortization	4,500	6,426
	Bad Debts	-	-
	PSX IT Charges	81,153	-
		<u>3,180,596</u>	<u>2,854,859</u>
16.1	<u>Director's Remuneration</u>		
	Salaries	1,280,000	1,120,000
		<u>1,280,000</u>	<u>1,120,000</u>



	<u>31-Mar-19</u> <u>RUPEES</u>	<u>31-Mar-18</u> <u>RUPEES</u>
17 <u>FINANCIAL EXPENSES:</u>		
Bank Charges	3,784	2,728
	<u>3,784</u>	<u>2,728</u>
18 <u>OTHER INCOME:</u>		
Capital Gain - Taxable	302,577	1,391,840
Capital (Loss) - Non Taxable	(52,599)	(222,855)
Dividends	1,486,967	2,072,697
	<u>1,736,945</u>	<u>3,241,682</u>
19 <u>TAXATION:</u>		
Current	-	-
Capital Gain Tax	36,396	8,100
Dividend Tax	191,894	288,528
	<u>228,290</u>	<u>296,628</u>
20 <u>BASIC EARNINGS / (LOSS) PER SHARE:</u>		
Profit / (Loss) After Taxation Attributable to Ordinary Shareholders	<u>(821,195)</u>	<u>758,429</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>(0.82)</u>	<u>0.76</u>

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

Himanshu Shrivastava
CHIEF EXECUTIVE



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

PARTICULARS	COST			DEPRECIATION			W.D.V. As At 31-03-2019
	As At 01-07-2018	Addition / (Deletion)	As At 31-03-2019	Rate %	As At 01-07-2018	For The Year	
Office Building	12,500,000	-	12,500,000	5%	5,389,999	266,625	6,843,376
Computer Software	129,336	-	129,336	30%	109,342	4,500	15,494
Electric Equipment	252,830	18,300	271,130	10%	132,037	10,008	129,085
Furniture & Fixture	52,160	-	52,160	10%	32,743	1,458	17,959
Vehicles	2,225,927	-	2,225,927	20%	1,581,631	96,642	547,654
TOTAL - 2015	15,160,253	18,300	15,178,553		7,245,752	379,233	7,553,568

PARTICULARS	COST			DEPRECIATION			W.D.V. As At 31-03-2018
	As At 01-07-2017	Addition / (Deletion)	As At 31-03-2018	Rate %	As At 01-07-2017	For The Year	
Office Building	12,500,000	-	12,500,000	5%	5,015,788	280,656	7,203,556
Computer Software	129,336	-	129,336	30%	100,773	6,426	22,137
Electric Equipment	241,780	9,550	251,330	10%	118,616	9,395	123,319
Furniture & Fixture	52,160	-	52,160	10%	30,585	1,620	19,955
Vehicles	2,225,927	-	2,225,927	20%	1,420,557	120,807	684,563
TOTAL - 2015	15,149,203	9,550	15,158,753		6,686,319	418,904	8,053,530

