

M/S. GPH SECURITIES (PRIVATE) LIMITED
BALANCE SHEET
AS AT 31 MARCH 2020

*CAPITAL & LIABILITIES	NOTE	31-Mar-20 RUPEES	31-Mar-19 RUPEES
Share Capital	4	100,000,000	100,000,000
Un-appropriated Profit		(36,278,898)	(30,279,211)
		63,721,102	69,720,789
CURRENT LIABILITIES			
Trade & Other Payables	5	1,638,857	5,934,448
		65,359,959	75,655,237
PROPERTY & ASSETS			
Fixed Assets	6	7,093,623	7,553,568
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
		29,251,856	25,812,636
CURRENT ASSETS			
Trade Debtors	11	82,757	986,757
Other Assets (NCCPL Receivable)		152,549	440,725
Investments	12	16,637,874	27,594,997
Advances, Deposits & Prepayments	13	2,482,505	2,412,167
Cash and Bank Balance	14	16,752,418	18,407,955
		36,108,103	49,842,601
		65,359,959	75,655,237

Himanshu Shukla
CHIEF EXECUTIVE



M/S. GPH SECURITIES (PRIVATE) LIMITED
PROFIT & LOSS ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2020

	<u>NOTE</u>	<u>31-Mar-20</u> <u>RUPEES</u>	<u>31-Mar-19</u> <u>RUPEES</u>
Operating Revenue	15	1,839,122	880,039
Gain/(Loss) on sale of short term investments		(95,598)	-
Unrealized gain/(loss) on remeasurement of investments		(3,060,254)	-
		<u>(1,316,730)</u>	<u>880,039</u>
Operating and Administrative Expenses	16	(3,009,407)	(3,206,104)
Operating profit/Loss		(4,326,137)	(2,326,065)
Financial Expenses	17	(3,320)	(3,784)
Other income and losses	18	1,030,692	1,736,945
Profit/ loss before taxation		(3,298,765)	(592,905)
Less: Taxation	19	(221,125)	(228,290)
Net Profit / (Loss) After Taxation		(3,519,890)	(821,195)
Basic Earning /Loss per share	20	(3.52)	(0.82)

Hammad Shah Jada
CHIEF EXECUTIVE



M/S. GPH SECURITIES (PRIVATE) LIMITED
STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 MARCH 2020

	<u>NOTE</u>	<u>31-Mar-20</u> <u>RUPEES</u>	<u>31-Mar-19</u> <u>RUPEES</u>
Net Profit / (Loss) After Taxation		(3,519,890)	(821,195)
Un-realized Gain / (Loss) on Shares		-	(2,912,208)
Un-realized Gain / (Loss) on TREC			-
Net Profit / (Loss) After Taxation		<u><u>(3,519,890)</u></u>	<u><u>(3,733,403)</u></u>

Himanshu Shrivastava
CHIEF EXECUTIVE



M/S. GPH SECURITIES (PRIVATE) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 MARCH 2020

	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	-	(3,519,890)	(3,519,890)
Balance as at March 31, 2020	100,000,000	(36,278,898)	63,721,102

	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

Humayun Shah Zaidi
CHIEF EXECUTIVE



	<u>31-Mar-20</u> <u>RUPEES</u>	<u>31-Mar-19</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	1,374,466	5,779,556
Accrued Expenses	258,653	150,875
Federal Excise Duty Payable	5,692	3,814
Provision for Taxation	-	-
Other Payables	-	-
CVT, TAXES Payables	46	203
	<u>1,638,857</u>	<u>5,934,448</u>
6 <u>FIXED ASSETS:</u>		
As per annexure "A" attached.	<u>7,093,623</u>	<u>7,553,568</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>82,757</u>	<u>986,757</u>
12 <u>SHORT TERM INVESTMENTS:</u>		
Investment in Listed Securities	16,637,874	27,594,997
	<u>16,637,874</u>	<u>27,594,997</u>
13 <u>ADVANCES, DEPOSITS & PREPAYMENTS:</u>		
Income Tax Refundable	2,482,505	2,412,167
Dividend Receivable	-	-
	<u>2,482,505</u>	<u>2,412,167</u>



	<u>31-Mar-20</u> <u>RUPEES</u>	<u>31-Mar-19</u> <u>RUPEES</u>
14 CASH & BANK BALANCES:		
Cash in Hand	24,766	1,992
Cash at Bank	16,727,652	18,405,963
	<u>16,752,418</u>	<u>18,407,955</u>
15 INCOMES:		
Commission Income	364,973	338,781
Dividend Income	1,474,149	-
Saving A/c Profit	-	541,258
	<u>1,839,122</u>	<u>880,039</u>
16 ADMINISTRATIVE EXPENSES:		
Director's Remuneration	16.1 1,120,000	1,280,000
Salaries, Wages & Other Benefits	612,000	743,850
Travelling & Conveyance	8,120	36,750
Vehicle Running & Maintenance	197,300	185,055
Printing & Stationery	20,409	20,905
Telephone & Postage	28,019	20,754
Electricity Charges	81,681	61,641
Rent, Rates, Taxes & Renewals	116,756	120,351
Insurance	3,985	4,843
Repair & Maintenance	14,922	10,500
Legal & Professional Charges	80,000	60,000
Auditor's Remuneration	121,350	4,000
Entertainment Expenses	47,790	54,400
LSE Charges	86,249	89,446
Fee & Subscription	1,700	3,200
Miscellaneous Expenses	32,478	50,023
Depreciation	342,345	374,733
Amortization	3,150	4,500
Bad Debts	-	-
PSX IT Charges	91,153	81,153
	<u>3,009,407</u>	<u>3,206,104</u>
16.1 Director's Remuneration		
Salaries	1,120,000	1,280,000
	<u>1,120,000</u>	<u>1,280,000</u>



	<u>31-Mar-20</u> <u>RUPEES</u>	<u>31-Mar-19</u> <u>RUPEES</u>
17 <u>FINANCIAL EXPENSES:</u>		
Bank Charges	3,320	3,784
	<u>3,320</u>	<u>3,784</u>
18 <u>OTHER INCOME:</u>		
Capital Gain - Taxable	-	302,577
Capital (Loss) - Non Taxable	(95,598)	(52,599)
Dividends	-	1,486,967
Savings A/c Profit	1,016,887	-
FED Adjustment	13,805	-
	<u>935,094</u>	<u>1,736,945</u>
19 <u>TAXATION:</u>		
Current	-	-
Capital Gain Tax	-	36,396
Dividend Tax	221,125	191,894
	<u>221,125</u>	<u>228,290</u>
20 <u>BASIC EARNINGS / (LOSS) PER SHARE:</u>		
Profit / (Loss) After Taxation Attributable to Ordinary Shareholders	<u>(3,519,890)</u>	<u>(821,195)</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>(3.52)</u>	<u>(0.82)</u>

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

Himanshu Shukla
CHIEF EXECUTIVE



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

PARTICULARS	COST			DEPRECIATION			W.D.V. As At 31-03-2020
	As At 01-07-2019	Addition / (Deletion)	As At 31-03-2020	Rate %	As At 01-07-2019	For The Year	
Office Building	12,500,000	-	12,500,000	5%	5,745,499	253,296	6,501,205
Computer Software	129,336	-	129,336	30%	115,342	3,150	10,844
Electric Equipment	286,980	-	286,980	10%	149,271	10,417	127,292
Furniture & Fixture	52,160	-	52,160	10%	34,684	1,314	16,162
Vehicles	2,225,927	-	2,225,927	20%	1,710,490	77,318	438,119
TOTAL - 2015	15,194,403	-	15,194,403		7,755,286	345,495	7,093,623

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



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