A.S. SECURITIES (PRIVATE) LIMITED

Condensed Interim Statement of Financial Position

As at December 31, 2020

	Note	Dec-20 Un-audited Rupees	Jun-20 Audited Rupees
ASSETS			
NON CURRENT ASSETS			
Property and equipment	4	175,739	178,717
Intangible assets	5	3,270,671	3,275,671
Investments- Fair value through OCI	6	19,608,250	19,083,197
Long term deposits	7	400,000	400,000
Total Non-current Assets		23,454,660	22,937,585
CURRENT ASSETS			
Short term investments	8	380,024	327,913
Trade deposits	9	110,000	110,000
Trade debts	10	1,447,320	1,105,875
Advance tax		27,733	27,733
Cash and bank balances	11	7,374,161	335,863
Total Current Assets		9,339,238	1,907,384
Total Assets		32,793,898	24,844,969
EQUITY AND LIABILITIES			
AUTHORIZED CAPITAL			
2,500,000 ordinary shares of Rs. 10/- each		25,000,000	25,000,000
EQUITY			
Issued, subscribed and paid up capital	12	10,000,000	10,000,000
Share deposit money		4,200,000	4,200,000
Reserves		16,458,250	15,933,197
Accumulated loss		(9,085,612)	(8,678,355)
Loan from directors	13	10,778,931	2,812,078
Total Equity		32,351,569	24,266,920
CURRENT LIABILITIES			
Trade and other payables	14	442,329	578,049
Total Current Liabilities		442,329	578,049
CONTINGENCIES AND COMMITMENTS	15		
Total Equity and Liabilities		32,793,898	24,844,969

The annexed notes from 1 to 23 form an integral part of these financial statements.

(Chief Executive) **(Director)**

A.S. SECURITIES (PRIVATE) LIMITED

Condensed Interim Statement of Profit or Loss

For the Six Months Period Ended December 31, 2020

	Note	Dec-20 Un-audited Rupees	Jun-20 Audited Rupees
Operating revenue	16	354,469	675,180
Administrative and general expenses	17	(1,078,237)	(1,716,192)
Operating loss		(723,768)	(1,041,012)
Other income		317,780	-
Finance cost	18	(210)	(1,922)
Unrealized loss on re-measurement of investments classified as financial assets at fair value through profit or loss-held for trading-net	8.1	52,111	32,391
Loss before taxation		(354,087)	(1,010,543)
Taxation	19	(53,170)	(101,277)
Loss after taxation		(407,257)	(1,111,820)
Loss Per Share	20	(0.41)	(1.11)

The annexed notes from 1 to 23 form an integral part of these financial statements.

(Chief Executive)

(Director)

A.S. SECURITIES (PRIVATE) LIMITED

Condensed Statement of Comprehensive Income

For the Six Months Period Ended December 31, 2020

	Note	Dec-20 Un-audited Rupees	Jun-20 Audited Rupees
Loss after taxation		**(407,257)**	(1,111,820)
Other comprehensive income that may be reclassified to profit/(loss) in subsequent periods:			
Investments- Fair value through OCI		**525,053**	(71,869)
Total Comprehensive (loss) for the period		**117,796**	(1,183,689)

The annexed notes from 1 to 23 form an integral part of these financial statements.

(Chief Executive)

(Director)

A.S. SECURITIES (PRIVATE) LIMITED

Condensed Statement of Changes in Equity

For the Six Months Period Ended December 31, 2020

	Share Capital	Un-Appropriated (Loss)	Reserves	Total
	---Rupees---			
Balance as at July 1, 2019	10,000,000	(7,566,535)	16,005,066	18,438,531
Loss after taxation		(1,111,820)	-	(1,111,820)
Other comprehensive income for the year			(71,869)	(71,869)
Balance as at June 30, 2020	10,000,000	(8,678,355)	15,933,197	17,182,973
Loss after taxation		(407,257)		(407,257)
Other comprehensive income for the year			525,053	525,053
Balance as at December 30, 2020	10,000,000	(9,085,612)	16,458,250	17,300,769

The annexed notes from 1 to 23 form an integral part of these financial statements.

(Chief Executive)

(Director)

A.S. SECURITIES (PRIVATE) LIMITED

Condensed Interim Statement of Cash Flows

For the Six Months Period Ended December 31, 2020

	Note	Dec-20 Un-audited Rupees	Jun-20 Audited Rupees
Cash flows from operating activities			
Net loss before tax		**(354,087)**	(1,010,543)
Add:			
- Finance cost	18	**210**	1,922
- Depreciation	4	**2,978**	19,857
- Amortization	5	**5,000**	10,000
- Unrealized loss on re-measurement of investments classified as financial assets at fair value through profit or loss-held for trading-net	8.1	**(52,111)**	(32,391)
Loss before working capital changes		**(398,010)**	(1,011,155)
Working capital changes			
(Increase)/ decrease in trade debtors		**(341,445)**	(11,500)
Increase/ (decrease) in trade creditors		**(135,720)**	(876,825)
Cash used in operations		**(477,165)**	(888,325)
Finance cost paid		**(210)**	(1,922)
Taxes paid		**(53,170)**	(91,476)
Net cash flows used in operating activities	A	**(928,555)**	(1,992,878)
Cash flow from investing activities			
Net cash flows used in investing activities	B	-	-
Cash flows from financing activities			
Loan from directors		7,966,853	1,878,446
Net cash flows generated from financing activities	C	7,966,853	1,878,446
Net increase in cash and cash equivalents	A+B+C	7,038,298	(114,432)
Cash and cash equivalents at the beginning of the year		**335,863**	450,295
Cash and cash equivalents at the end of the year		7,374,161	335,863

The annexed notes from 1 to 23 form an integral part of these financial statements.

(Chief Executive)

(Director)

Note		Note	Dec-20 Un-audited Rupees	Jun-20 Audited Rupees

20 LOSS PER SHARE - BASIC AND DILUTED

Earning per share is calculated by dividing Loss after tax for the period by weighted average number of shares outstanding during the period as follows:

	Dec-20	Jun-20
Loss after taxation attributable to ordinary shareholders	(407,257)	(1,111,820)
Weighted average number of ordinary shares in issue during the period	1,000,000	1,000,000
Loss Per Share	**(0.41)**	(1.11)

21 TRANSACTIONS WITH RELATED PARTIES

The related parties comprise directors. The company in the normal course of business carries out transactions with related parties. The company entered into transactions with the related parties on the basis of mutually agreed terms. Details of transactions with related parties, other than those which have been specifically disclosed elsewhere in these financial statements are as follows:

Name of Party	Relationship	Nature of Transaction	Dec-20 Rupees	Jun-20 Rupees
Mr. Kamal Nasir Khan	Director in the company	Loan received from Director	**7,966,853**	1,878,446
Mr. Kamal Nasir Khan	Director in the company	Loan paid to Director	-	6,839,852

22 DATE OF AUTHORIZATION

These financial statements were authorized for issue in the Board of Directors meeting held on 25-2-2021.

23 GENERAL

Figures have been rounded off to the nearest rupee.

(Chief Executive) (Director)