A.S. SECURITIES (PRIVATE) LIMITED

Un-Audited Statement of Financial Position

As at December 31, 2022

	Note	December 31, 2022 Rupees	June 30, 2022 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	4	247,302	144,760
Intangible assets	5	3,251,671	3,255,671
Long term Investment-at fair value through profit or loss	6	16,406,874	20,466,394
Long term deposits	7	400,000	400,000
Total Non-current Assets		20,305,847	24,266,825
CURRENT ASSETS			
Short term investments	8	335,090	361,078
Trade deposits	9	110,000	110,000
Trade debts and other receivables	10	1,221,575	1,205,106
Advances and other receivables	11	30,090	30,090
Tax refunds due from Government		27,733	27,733
Cash and bank balances	12	38,753,777	35,607,830
Total Current Assets		40,478,265	37,341,837
Total Assets		60,784,112	61,608,662
EQUITY AND LIABILITIES			
AUTHORIZED CAPITAL			
5,000,000 ordinary shares (2022: 5,000,000 ordinary shares) of Rs. 10/- each		50,000,000	50,000,000
Issued, subscribed and paid up capital	13	35,000,000	35,000,000
Accumulated profit		2,175,190	6,869,970
Loan from directors	14	23,280,831	19,292,431
Total Equity		60,456,021	61,162,401
CURRENT LIABILITIES			
Trade and other payables	15	328,091	446,261
Total Current Liabilities		328,091	446,261
CONTINGENCIES AND COMMITMENTS	16		
Total Equity and Liabilities		60,784,112	61,608,662

The annexed notes from 1 to 27 form an integral part of these financial statements.

(CHIEF EXECUTIVE OFFICER)

A.S. SECURITIES (PRIVATE) LIMITED

(DIRECTOR)

A.S. SECURITIES (PRIVATE) LIMITED

Un-Audited Statement of Profit or Loss

For the Period Ended December 31, 2022

	Note	Half Yearly Jul 22 - Dec 22 Rupees	2022 Jul 21 - Jun 22 Rupees
Operating revenue	17	**428,712**	1,392,559
Operating and administrative expenses	18	**(973,642)**	(1,962,769)
Operating loss		**(544,930)**	(570,210)
Finance cost	19	**(35)**	(1,195)
Unrealized gain/(loss) on re-measurement of short term investments classified as financial assets at fair value through profit or loss	8.1	**(25,988)**	(48,449)
Unrealized gain/ (Loss) on re-measurement of long term investments classified as financial assets at fair value through		**(4,059,520)**	793,337
Other Income		**-**	68,572
Profit/(loss) before taxation		**(4,630,473)**	242,055
Tax expense	20	**(64,307)**	(217,113)
Profit/(loss) after taxation		**(4,694,780)**	24,942

The annexed notes from 1 to 27 form an integral part of these financial statements.

A.S. SECURITIES (PVT) LIMITED CODE 349

(CHIEF EXECUTIVE OFFICER)

(DIRECTOR)

A.S. SECURITIES (PRIVATE) LIMITED
Un-Audited Statement of Other Comprehensive Income
For the Period Ended December 31, 2022

	Note	Half Yearly Jul 22 - Dec 22 Rupees	2022 Jul 21 - Jun 22 Rupees
Profit /(loss) after taxation		(4,694,780)	24,942
Other comprehensive income that may be reclassified to profit & loss in subsequent periods:			
Other comprehensive income		-	-
Total Comprehensive income/(loss) for the period		(4,694,780)	24,942

The annexed notes from 1 to 27 form an integral part of these financial statements.

A.S. SECURITIES (PRIVATE) LIMITED CODE 349

(CHIEF EXECUTIVE OFFICER) (DIRECTOR)

(CHIEF EXECUTIVE OFFICER) (DIRECTOR)

A.S. SECURITIES (PRIVATE) LIMITED

Un-Audited Statement of Cash Flows

For the Period Ended December 31, 2022

	Note	Half Yearly Jul 22 - Dec 22 Rupees	2022 Jul 21 - Jun 22 Rupees
Cash flow from operating activities			
Net Profit/(loss) before tax		(4,630,473)	242,055
Add:			
- Finance cost	19	35	1,195
- Depreciation	4	8,058	16,085
- Amortization	5	4,000	10,000
- Unrealized (gain)/loss on re-measurement of investments classified as financial assets at fair value through profit or loss	8.1	25,988	48,449
- Unrealized gain on re-measurement of long term investments classified as financial assets at fair value through profit or loss		4,059,520	(793,337)
Loss before working capital changes		(532,872)	(475,553)
Working capital changes			
(Increase)/ decrease in trade debts and other receivables		(16,469)	208,870
(Increase)/ decrease in advances and other receivables		-	200,866
Increase/ (decrease) in trade and other payables		(118,170)	(10,068)
Cash generated from/(used in) operations		(134,639)	399,668
Finance cost paid		(35)	(1,195)
Tax paid		(63,298)	(217,113)
Net cash flows used in operating activities	A	(730,844)	(294,193)
Cash Flow from investing activities			
Increase in operating fixed assets	5	110,600	
Net cash flows used in investing activities	B	110,600	-
Cash flow from financing activities			
Loan (paid)/ from directors		3,988,400	10,513,500
Net cash flows generated from financing activities	C	3,988,400	10,513,500
Net decrease in cash and cash equivalents	A+B+C	3,368,156	10,219,307
Cash and cash equivalents at the beginning of the year		35,607,830	25,388,523
Cash and cash equivalents at the end of the year		38,975,986	35,607,830

The annexed notes from 1 to 27 form an integral part of these financial statements.

(CHIEF EXECUTIVE OFFICER)

A.S. SECURITIES (PRIVATE) LIMITED CODE 349

(DIRECTOR)

A.S. SECURITIES (PRIVATE) LIMITED

Un-Audited Statement of Changes in Equity

For the Period Ended December 31, 2022

	Share Capital	Un-Appropriated Profit/ (Loss)	Reserves	Share Deposit Money	Loan from Directors	Total
	-----Rupees-----					
Balance as at July 1, 2021	35,000,000	6,845,028	-	-	8,778,931	50,623,959
Issuance of share capital	-	-	-	-	-	-
Profit after taxation	-	24,942	-	-	-	24,942
Other comprehensive income for the year	-	-	-	-	-	-
Loan received during the year	-	-	-	-	10,513,500	10,513,500
Balance as at June 30, 2022	35,000,000	6,869,970	-	-	19,292,431	61,162,401
Balance as at July 1, 2022	**35,000,000**	**6,869,970**	-	-	**19,292,431**	**61,162,401**
Issuance of share capital	-	-	-	-	-	-
Profit after taxation	-	(4,694,780)	-	-	-	(4,694,780)
Other comprehensive income for the period	-	-	-	-	-	-
Loan received during the period	-	-	-	-	3,988,400	3,988,400
Balance as at September 30, 2022	**35,000,000**	**2,175,190**	-	-	**23,280,831**	**60,456,021**

The annexed notes from 1 to 27 form an integral part of these financial statements.

A.S. SECURITIES (PRIVATE) LIMITED 349

(CHIEF EXECUTIVE OFFICER)

(DIRECTOR)

Note		Note	Half Yearly	2022
			Jul 22 - Sep 22	Jul 21 - Jun 22

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. Remuneration of chief executive, directors and key management personnel is disclosed in note 21. 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	Jul-Dec 22 Rupees	2022 Rupees
Mr. Kamal Nasir Khan	Director in the company	Loan acquired from Director	**3,988,400**	5,966,853
Mr. Kamal Nasir Khan	Director in the company	Shares Capital Issuance	-	24,500,000
Mr. Hamza Nasir Khan	Director in the company	Shares Capital Issuance	-	50,000

23 NUMBER OF EMPLOYEES

Number of Employees	Jul-Dec 22	2022
	Numbers	
Total number of employees at the year	4	4
Average Number of Employees	4	4

24 DATE OF AUTHORIZATION

These financial statements were authorized for issue in the Board of Directors meeting held on 24-01-2023.

25 GENERAL

Figures have been rounded off to the nearest rupee.

(CHIEF EXECUTIVE OFFICER)

A.S. SECURITIES (PRIVATE) LIMITED CODE 349

(DIRECTOR)