

MSMANIAR FINANCIALS (PVT) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2024

	Note	2024 Rupees	2023 Rupees
<u>ASSETS</u>			
Non Current Assets			
Property and equipment	4	10,405,141	11,280,399
Intangible assets	5	3,443,500	3,593,500
Long-term deposits	6	1,550,000	1,780,000
Deferred tax asset	7	-	-
		15,398,641	16,653,899
Current Assets			
Trade debts	8	106,230,567	91,197,587
Short-term deposits	9	14,387,485	11,582,580
Loans, advances and other receivables	10	16,139,533	4,082,427
Short-term investments	11	18,731,432	7,371,863
Bank balances	12	2,099,028	1,485,993
		157,588,045	115,720,450
Total Assets		172,986,686	132,374,349
<u>EQUITY AND LIABILITIES</u>			
Authorized Capital			
25,000,000 Ordinary shares of Rs. 10 each		250,000,000	250,000,000
Issued, subscribed and paid-up capital	13	200,000,000	200,000,000
Accumulated losses		(124,553,793)	(129,913,534)
Shareholders' equity		75,446,207	70,086,466
Non-Current Liabilities			
Long-term loan	14	13,325,290	10,750,898
Current Liabilities			
Trade and other payables	15	20,449,221	13,653,761
Short-term borrowings	16	59,707,800	35,255,614
Mark-up accrued		3,255,030	2,472,637
Income tax payable	17	803,138	154,973
		84,215,189	51,536,985
Contingency and commitments	18	-	-
Total Equity and Liabilities		172,986,686	132,374,349

The annexed notes from 1 to 32 form an integral part of these financial statements.



 Chief Executive

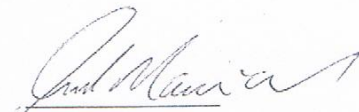


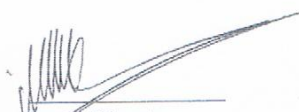
 Director

MSMANJAR FINANCIALS (PVT) LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2024

	<i>Note</i>	<i>2024</i> <i>Rupees</i>	<i>2023</i> <i>Rupees</i>
Operating revenue - net	19	39,842,347	14,971,811
Operating and administrative expenses	20	(26,183,818)	(25,433,355)
Finance cost	21	(13,331,666)	(10,684,581)
Operating loss		<u>326,863</u>	<u>(21,146,125)</u>
Other charges	22	(1,723,478)	(11,289,024)
Other income	23	5,851,648	16,883,594
Profit / (loss) before levies and tax		<u>4,455,033</u>	<u>(15,551,555)</u>
Levies	24	(197,605)	(402,160)
Profit / (loss) before taxation		<u>4,257,428</u>	<u>(15,953,715)</u>
Taxation - net	25	(808,239)	190,968
Profit / (loss) after taxation		<u>3,449,189</u>	<u>(15,762,747)</u>
Other comprehensive income			
Item that will be reclassified to profit or loss in the subsequent period			
Unrealized loss on remeasurement of investments at fair value through OCI	11	-	(1,385,267)
Total comprehensive income / (loss) for the year		<u><u>3,449,189</u></u>	<u><u>(17,148,014)</u></u>

The annexed notes from 1 to 32 form an integral part of these financial statements.


 Chief Executive


 Director

MSMANIAR FINANCIALS (PVT) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2024

	<i>Revenue Reserves</i>			<i>Total Reserves</i>	<i>Total Shareholders' Equity</i>
	<i>Issued, Subscribed and Paid-up Share Capital</i>	<i>Accumulated Losses</i>	<i>Gain / (Loss) on Remeasurement of Investment at Fair Value Through OCI</i>		
----- Rupees -----					
Balance as at June 30, 2022	200,000,000	(127,782,154)	183,199	(127,598,955)	72,401,045
Loss after tax for the year	-	(15,762,747)	-	(15,762,747)	(15,762,747)
Other comprehensive loss					
Unrealized loss on remeasurement of investments at fair value through OCI	-	-	(1,385,267)	(1,385,267)	(1,385,267)
	-	(15,762,747)	(1,385,267)	(17,148,014)	(17,148,014)
Transaction with owner					
Amortization gain on long-term loans (note no. 14)	-	14,833,435	-	14,833,435	14,833,435
Balance as at June 30, 2023	200,000,000	(128,711,466)	(1,202,068)	(129,913,534)	70,086,466
Profit after tax for the year	-	3,449,189	-	3,449,189	3,449,189
Other comprehensive income	-	-	-	-	-
	-	3,449,189	-	3,449,189	3,449,189
Reclassification of loss to profit or loss on account of sale of investments at fair value through OCI	-	-	1,202,068	1,202,068	1,202,068
Transaction with owner					
Amortization gain on long-term loans (note no. 14)	-	708,484	-	708,484	708,484
Balance as at June 30, 2024	200,000,000	(124,553,793)	-	(124,553,793)	75,446,207

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 Chief Executive


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