

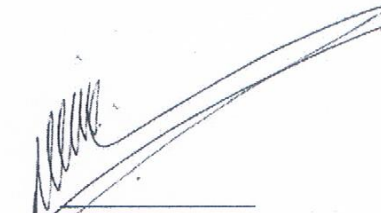
MSMANIAR FINANCIALS (PVT) LIMITED
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED DECEMBER 31, 2023

	Note	Dec-23 Rupees	June-2023 Rupees
<u>ASSETS</u>			
Non Current Assets			
Property and equipment	4	10,689,264	11,280,399
Intangible assets	5	3,538,675	3,593,500
Long-term deposits	6	1,530,000	1,780,000
		15,757,939	16,653,899
Current Assets			
Trade debts	8	82,660,145	91,197,587
Short-term deposits	9	27,318,270	11,582,580
Advances and other receivables	10	8,113,738	4,082,427
Short-term investments	11	20,433,872	7,371,863
Bank balances	12	2,622,888	1,485,993
		141,148,913	115,720,450
Total Assets		156,906,852	132,374,349
<u>EQUITY AND LIABILITIES</u>			
Share Capital and Reserves			
Authorized Capital			
6,000,000 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
Reserves		(122,565,507)	(129,913,534)
Shareholders' equity		77,434,493	70,086,466
Non-Current Liabilities			
Long-term loan	14	11,111,355	10,750,898
Current Liabilities			
Trade and other payable	15	31,106,375	13,653,761
Short-term borrowings	16	34,821,304	35,255,614
Mark-up accrued		2,278,352	2,472,637
Income tax payable		154,973	154,973
		68,361,004	51,536,985
Contingency and commitments	17		
Total Equity and Liabilities		156,906,852	132,374,349

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 Chief Executive




 Director


MSMANIAR FINANCIALS (PVT) LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED DECEMBER 31, 2023

	<i>Note</i>	<i>DEC'2023</i> <i>Rupees</i>	<i>JUNE'2023</i> <i>Rupees</i>
Operating revenue - net	18	12,066,353	14,971,811
Operating and administrative expenses	19	(13,479,059)	(25,433,355)
Finance cost	20	(4,890,182)	(10,684,581)
Operating Loss		<u>(6,302,888)</u>	<u>(21,146,125)</u>
Other charges	21	-	(11,289,024)
Other income	22	13,732,862	16,883,594
Loss before taxation		<u>7,429,974</u>	<u>(15,551,555)</u>
Taxation - net	23	(81,947)	(211,192)
Loss after taxation		<u>7,348,027</u>	<u>(15,762,747)</u>
Other comprehensive loss			
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 loss for the year		<u><u>7,348,027</u></u>	<u><u>(17,148,014)</u></u>

#REF!



 Chief Executive

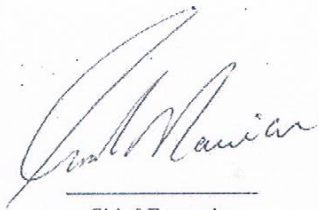


 Director

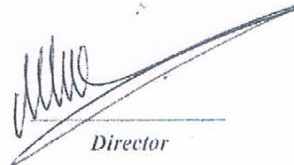
MSMANIAR FINANCIALS (PVT) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED DECEMBER 31, 2023

	Revenue Reserves	Capital Reserves	Total Reserves	Total Shareholders' Equity	
	Issued, Subscribed and Paid-up Share Capital	Accumulated Losses			Gain / (Loss) on Remeasurement of Investment at Fair Value Through OCI
----- 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. 14.1)	-	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
Loss after tax for the period	-	7,348,027	-	7,348,027	7,348,027
Other comprehensive loss					
Unrealized loss on remeasurement of investments at fair value through OCI	-	-	-	-	-
		7,348,027	-	7,348,027	7,348,027
Transaction with owner					
Amortization gain on long-term loans (note no.)	-	-	-	-	-
Balance as at December 31, 2023	200,000,000	(121,363,439)	(1,202,068)	(122,565,507)	77,434,493

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Chief Executive



Director