M/S Salma Qaiser Securities (Private) Limited
Statement of Financial Position
As at December 31, 2023 (Half Yearly)

DESCRIPTION	Note	Un-Audited Dec. 31, 2023 Rupees	Audited June 30,2023 Rupees
ASSETS			
Non-Current Assets (Fixed Assets):			
Property & Equipments	4	339,985	377,661
Intengible Assets	5	5,469,614	5,469,614
Long Term Investments	6	9,006,818	9,006,818
Long Term Deposits	7	100,000	100,000
		14,916,417	14,954,093
CURRENT ASSETS			
Trade Deposits, Short Term payments and current account balance	8	461,826	484,188
Cash and bank Balances	9	6,387,982	6,840,081
		6,849,808	7,324,269
TOTAL ASSETS		**21,766,224**	**22,278,362**
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share Capital	10	15,600,000	15,600,000
Unappropriated profit/Accumolated Loss		1,106,567	1,219,122
Fair value adjustment Reserve		-	-
		16,706,567	16,819,122
Long term Loan from Director	11	4,000,000	4,000,000
		20,706,567	20,819,122
NON-CURRENT LIABILITIES			
Deffered Taxation	12	863,410	1,125,852
CURRENT LIABILITIES			
Deposits, accrued liabilities and advances	13	196,247	333,388
Trade and Other Payables	14	-	-
Provision for Taxations		-	-
		1,059,657	333,388
CONTINGENCIES AND COMMITMENTS	15	-	-
TOTAL EQUITY AND LIABILITIES		**21,766,224**	**22,278,362**

SAIMA QAISAR SECURITIES

Chief Executive

M/S Saima Qaiser Securities (Private) Limited
Statement of Profit Or Loss
For the Period December 31, 2023 (Half Yearly)

DESCRIPTION	Note	Un-Audited Dec. 31, 2023 Rupees	Audited June 30,2023 Rupees
Dividend income		-	421,988
Profit on saving account		-	-
Unrealized gain on long term investment		450,341	9,006,818
		450,341	9,428,806
Direct Cost	16	(61,913)	(154,692)
		388,428	9,274,114
Operating Expenses	17	(469,171)	(803,196)
LOSS FROM OPERATIONS		(80,743)	8,470,918
Financial Cost	18	162	201
LOSS BEFORE TAXATION		(80,906)	8,470,717
Taxation	19	31,649	1,189,150
LOSS FOR THE PERIOD		(112,555)	7,281,567
Earning per share- Basic and Diluted	20	**(0.72)**	**46.68**

SAIMA QAISAR SECURITIES

Chief Executive

M/S Saima Qaiser Securities (Private) Limited
Statement of Comprehensive income
For the Period December 31, 2023 (Half Yearly)

DESCRIPTION	Note	Un-Audited Dec. 31, 2023 Rupees	Audited June 30,2023 Rupees
Loss During the period/year		(112,555)	7,281,567
Items that will not be reclassified subsequently to P&L account		-	-
Items that will be reclassified subsequently to P&L account:			
reclassification of long term investment		-	(15,832,971)
Other comprehensive income during the period/year		-	(15,832,971)
Total Comprehensive income/(loss)		(112,555)	(8,551,404)

Chief Executive

M/S Saima Qaiser Securities (Private) Limited
Statement of Changes in Equity
For the Period December 31, 2023(Half Yearly)

DESCRIPTION	Paid up Capital	Accumulated Profit/(Loss)	Fair Value Adjustment Reserve	Sub Total	Long Term Loan	Total
Balance as at June 30, 2022 (Audited)	15,600,000	(6,062,445)	15,832,971	25,370,526	4,000,000	29,370,526
Shares issued during the year	-	-	-	-	-	
share deposit money received during year	-	-	-	-	-	
Profit after Taxation	-	7,281,567	-	7,281,567	-	7,281,567
Other comprehensive income	-	-	(15,832,971)	(15,832,971)	-	(15,832,971)
Total Comprehensive income for year	-	7,281,567	(15,832,971)	(8,551,404)	-	(8,551,404)
Balance as at June 30, 2023 (Audited)	**15,600,000**	**1,219,122**	**-**	**16,819,122**	**4,000,000**	**20,819,122**
Shares Issued during the year	-	-	-	-	-	-
Loss after taxation	-	(112,555)		(112,555)	-	(112,555)
Other comprehensive income	-	-	-	-	-	-
Total Comprehensive income for year	-	(112,555)	-	(112,555)	-	(112,555)
Loan received during the year	-	-	-	-	-	-
Balance as at December 31,2023 (Un-Audited)	**15,600,000**	**1,106,567**	**-**	**16,706,567**	**4,000,000**	**20,706,567**

Chief Executive

M/S Saima Qaiser Securities (Private) Limited
Statement of Cash Flows
For the Period December 31, 2023 (Half Yearly)

DESCRIPTION	Note	Un-Audited Dec. 31, 2023 Rupees	Audited June 30,2023 Rupees
CASH FLOW FORM OPEARTING ACTIVITIES			
Loss before taxation		(80,906)	8,470,717
Adjustments of items not involving movements of cash:			
Depreciation		37,676	73,666
Unrealized gain on long term investment		(9,006,818)	(9,006,818)
Amortization		-	-
		37,676	(8,933,152)
Operating cash flow Before Working Capital changes		(43,230)	(462,435)
(INCREASE)/DECREASE IN WORKING CAPITAL			
(Increase) / Decrease in current assets:			
Accounts Receivables		-	-
Trade deposits and Short term prepayments		22,360	(37,201)
Deposit , Accrued Liabilities & Advances		(137,141)	228,388
Trade & Other Payable		-	-
		(114,781)	191,187
		(158,011)	(271,248)
CASH GENERATED FROM OPERATIONS			
Tax Paid		(38,249)	(63,299)
Net Cash Flows From Operating Activities		(196,260)	(334,547)
CASH FLOW FROM INVESTING ACTIVITIES			
Fixed Capital Expenditure		-	-
Long Term Deposits		-	400,000
Net Cash Flows From Investing Activities		-	400,000
CASH FLOWS FROM FINANCING ACTIVITIES			
Share issued for each		-	-
Short term borrowings		-	-
Share deposit money		-	-
long term loan		-	-
Net cash Flow from Financing Activities		-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(196,259)	(334,547)
Cash And Cash Equivalents At The Begning Of The Year/Period		6,840,081	7,174,628
Cash And Cash Equivalents At The End Of The Year/Period	A	**6,643,822**	**6,840,081**

Chief Executive

M/S Saima Qaiser Securities (Private) Limited
Notes to the Accounts
For the Period December 31, 2023 (Half Yearly)

4 PROPERTY AND EQUIPMENTS

SR NO.	PARTICULARS	COST			Rate %	DEPRECIATION			WRITTEN DOWN VALUE 31.12.2023
		AS ON 01.07.2023	ADDITION (DELETION)	AS ON 31.12.2023		AS ON 01.07.2023	FOR THE YEAR	AS ON 31.12.2023	
1	FURNITURE & FITTINGS	600,000	-	600,000	15%	461,030	10,423	471,453	128,547
2	OFFICE EQUIPMENTS	550,000	-	550,000	30%	425,312	18,703	444,015	105,985
3	COMPUTERS	690,000	-	690,000	15%	662,156	2,088	664,244	25,756
4	ELECTRIC EQUIPMENTS	386,550	-	386,550	15%	300,391	6,462	306,853	79,697
	TOTAL	**2,226,550**	**-**	**2,226,550**		**1,848,889**	**37,676**	**1,886,565**	**339,985**

Chief Executive

M/S Saima Qaiser Securities (Private) Limited
Notes to the Accounts
For the Period December 31, 2023 (Half Yearly)

	Note	Un-Audited 31-Dec-23 Rupees	Audited 30-Jun-23 Rupees
5 INTENGIBLE ASSETS			
Trading Right entitilement Certificate (TREC)	5.1	2,500,000	2,500,000
Right of room	5.2	2,969,614	2,969,614
Software	5.3	-	-
		5,469,614	5,469,614

5.1 It represents Trading Right Entitlement Certificate (TREC) received from the Pakistan Stock Exchange Limited without any additional payment, in lieu of TREC issued by the Lahore Stock Exchange Limited, surrendered on January 10, 2016 on consequence of Scheme(s) of integration approved by the Securities and Exchange Commission of Pakistan vide Order No. 01/2016 dated January 11,2016 under regulation 6 (8) of the Stock Exchange (Corporatization, Demutualization and Integration) Regulations, 2012. The TREC is pledged/mortgaged with the Pakistan Stock Exchange Limited as collateral for running the brokerage business.

5.2 This includes rights of room against Room# 213 in LSE building. The company is in the process of finalization of lease deed against the said room with LSE Financial services Limted. However, the control and related rights had been transferred to the company.

5.3 This represents fully amortized software.

	31-Dec-23	30-Jun-23
6 LONG TERM INVESTMENTS		
Available for sale investment		
Cost as at July 01	9,006,818	15,832,971
Accumulated reserve transferred to profit or loss	-	(15,832,971)
Gain/(Loss) on re-measurement of investment	-	9,006,818
Balance as at Dec.31	9,006,818	9,006,818
7 LONG TERM DEPOSITS		
National Clearing Company	-	-
Central Depository Company	100,000	100,000
	100,000	100,000

	Note	Un-Audited	Audited
		31-Dec-23	30-Jun-23
		Rupees	Rupees
8 TRADE DEPOSITS, SHORT TERM PREPAYMENTS AND CURRENT ACCOUNT BALANCE WITH STATUTORY AUTHORITIES			
Eclear Services Limited		225,004	225,004
Sales Tax receivable		198,573	182,686
Tax deducted at source		38,249	76,498
		461,826	484,188
9 CASH AND BANK BALANCES			
Cash in hand		1,072,736	973,217
Cash at Banks- Current accounts		5,315,246	5,866,864
		6,387,982	6,840,081
10 SHARE CAPITAL			
Authorized			
300,000 ordinary shares of Rs.100/-each		30,000,000	30,000,000
Issued, subscribed and Paid up			
156,000 ordinary shares of Rs.100-each issued during the year		15,600,000	15,600,000
11 LONG TERM LOANS			
From related parties			
Ms. Saima Qaiser - Chief Executive		4,000,000	4,000,000
12 DEFERRED TAXATION			
Deferred credits/(debts) arising due to:			
Accelerated tax depreciation		(81)	(6)
Brought forward losses			(316,378)
Unrealized gain on long term investment		562,926	1,125,852
Deffered tax asset not recognized		300,565	316,384
		863,410	1,125,852
Balance as at July 01,		-	-
Add: charges/(reversal) for the year			-
		-	-
13 DEPOSITS, ACCURED LIABILITED AND ADVANCES			
Accrued Expenses		196,247	333,388
		196,247	333,388

	Note	Un-Audited 31-Dec-23 Rupees	Audited 30-Jun-23 Rupees
14 TRADE AND OTHER PAYABLES			
Creditors for sale of shares on behalf of clients		-	-
		-	-
15 CONTINGENCIES AND COMMITMENTS			
Contingencies and Commitments are Rs.nil.			
16 DIRECT COST			
National Clearing Company Trade Fee		-	-
E Clear services charges			7,159
Central Depository Company Charges		-	42,032
Pakistan Stock Exchange expenses		61,913	105,501
		61,913	154,692
17 OPERATING EXPENSES			
Staff salaries and benefits		143,794	263,000
Rent, rates and taxes		2,500	5,000
Communication expnses		93,474	152,909
Repair & Maintenance Charges		141,727	178,621
Auditor's Remuneration		-	70,000
Fee and subscription		50,000	60,000
Depreciation		37,676	73,666
Insurance		-	-
Others		-	-
		469,171	**803,196**
18 FINANCE COST			
Bank charges		162	201
		162	201
19 TAXATION			
Income tax- Current		31,649	63,298
Defrred		-	1,125,852
		31,649	1,189,150
20 EARNING/(LOSS) PER SHARE - BASIC AND DILUTED			
Profit/Loss For the Year		(112,555)	7,281,567
Weighted avareage number of ordinary shares outstanding during the the year-Number		156,000	156,000
Earning/(Loss) Per Share - Basic And Diluted		(0.72)	46.68

	Note	Un-Audited 31-Dec-23 Rupees	Audited 30-Jun-23 Rupees
21 NUMBER OF EMPLOYEES			
Total number of employees at the during / end of the year		2	2
		2	2
28 FINANCIAL INSTRUMENTS BY CATEGORY			
Financial assets and Financial Liabilities			
Financial assets			
Financial instruments -avaialable for sale			
Long Term investment		-	-
At fair value through profit or loss			
Long Term investment		9,006,818	9,006,818
Long term deposits		100,000	100,000
Trade deposits and other receivable		225,004	225,004
Cash & Bank Balance		6,387,982	6,840,081
		6,612,986	7,165,085
Financial Liabilities			
Financial Liabilities at amortized cost			
Deposits, Accured Liabilited And Advances		196,247	333,388
Trade and other payables		-	-
		196,247	333,388

Chief Executive

SAIMA QAISAR SECURITIES (PVT) LTD