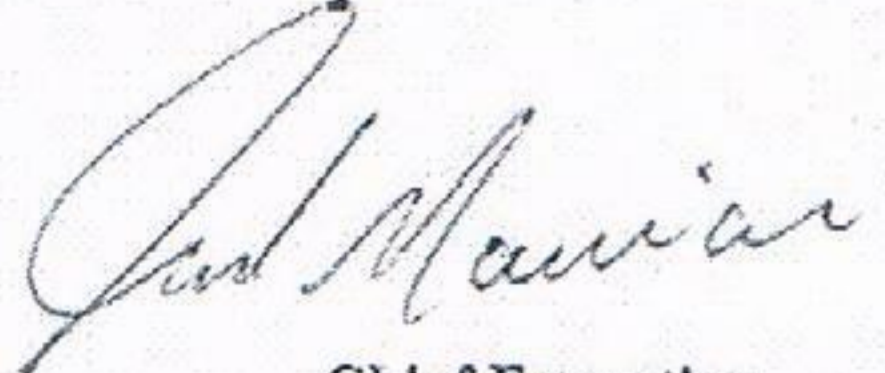


MS MANIAR FINANCIALS (PRIVATE) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2021


| | Note | Rupees Dec 2021 | Rupees Jun 2021 |
|--|------|--------------------|--------------------|
| ASSETS | | | |
| NON-CURRENT ASSETS | | | |
| Property & equipment | 4 | 13,361,762 | 14,113,717 |
| Intangible assets | 5 | 3,782,500 | 3,850,000 |
| Long term advances & deposits | 6 | 1,610,000 | 1,610,000 |
| | | 18,754,262 | 19,573,717 |
| CURRENT ASSETS | | | |
| Trade receivables | 7 | 85,189,728 | 114,428,444 |
| Advances, deposits, pre-payments & other receivables | 8 | 28,064,711 | 7,871,772 |
| Short term investment | 9 | 31,270,468 | 40,689,238 |
| Bank balances | 10 | 1,440,614 | 7,755,169 |
| | | 145,965,521 | 170,744,623 |
| TOTAL ASSETS | | <u>164,719,782</u> | <u>190,318,340</u> |
| EQUITY AND LIABILITIES | | | |
| CAPITAL AND RESERVES | | | |
| Authorized Capital | | | |
| 2,500,000 ordinary shares of Rs. 100/- each | | 250,000,000 | 250,000,000 |
| Issued, subscribed and paid-up capital | 11 | 200,000,000 | 200,000,000 |
| Reserves | | (115,178,853) | (102,504,377) |
| | | 84,821,147 | 97,495,623 |
| CURRENT LIABILITIES | | | |
| Short term running finance | 12 | 57,440,013 | 65,122,237 |
| Trade payables | | 17,184,424 | 8,958,462 |
| Accrued expenses & other liabilities | 13 | 5,274,198 | 18,742,017 |
| | | 79,898,636 | 92,822,716 |
| CONTINGENCIES AND COMMITMENTS | 14 | - | - |
| TOTAL EQUITY AND LIABILITIES | | <u>164,719,782</u> | <u>190,318,340</u> |

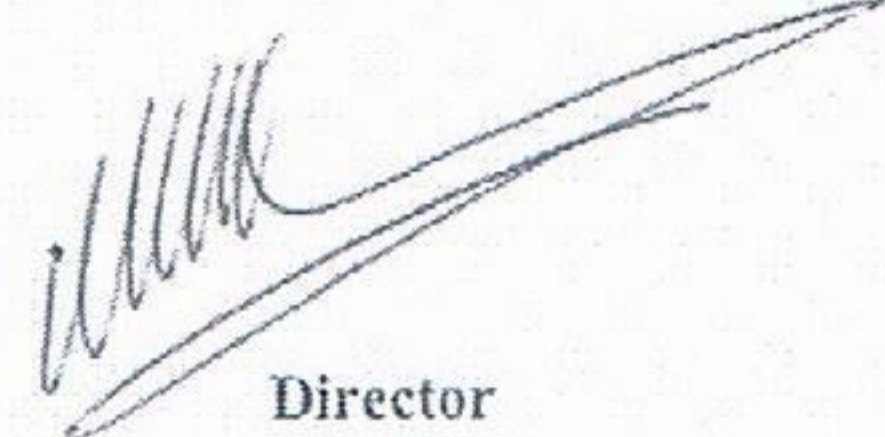

Chief Executive


Director

MS MANIAR FINANCIALS (PRIVATE) LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD ENDED DECEMBER 31, 2021

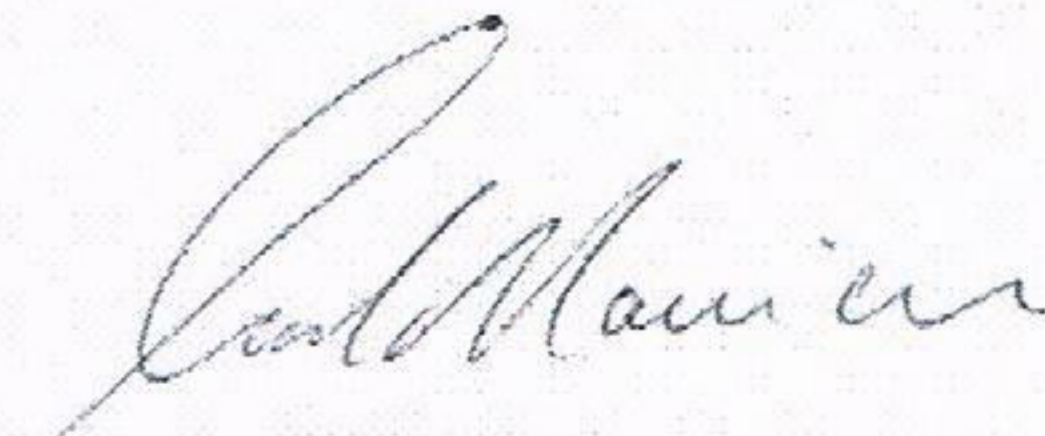
| | Note | Rupees Dec 2021 | Rupees Jun 2021 |
|--|------|--------------------|--------------------|
| REVENUE | | | |
| Operating revenue | 15 | 7,867,192 | 16,801,617 |
| Capital gain on sale of securities | | - | 8,524,001 |
| Unrealised (Loss) / gain on remeasurement of investment at fair value - through profit or loss | | (1,015,874) | 16,593,289 |
| | | 6,851,319 | 41,918,907 |
| Administrative expenses | 16 | (9,680,929) | (19,964,102) |
| Finance cost | 17 | (1,608,540) | (5,994,780) |
| | | (11,289,469) | (25,958,881) |
| Operating (Loss) / profit | | <u>(4,438,151)</u> | <u>15,960,026</u> |
| Other income | 18 | 166,572 | 7,579,575 |
| (Loss) / Profit before taxation | | (4,271,579) | 23,539,601 |
| Taxation | 19 | - | 335,845 |
| Profit / (loss) after taxation | | <u>(4,271,579)</u> | <u>23,875,446</u> |
| (Loss) / earnings per share - basic and diluted | 20 | <u>(2.14)</u> | <u>11.94</u> |

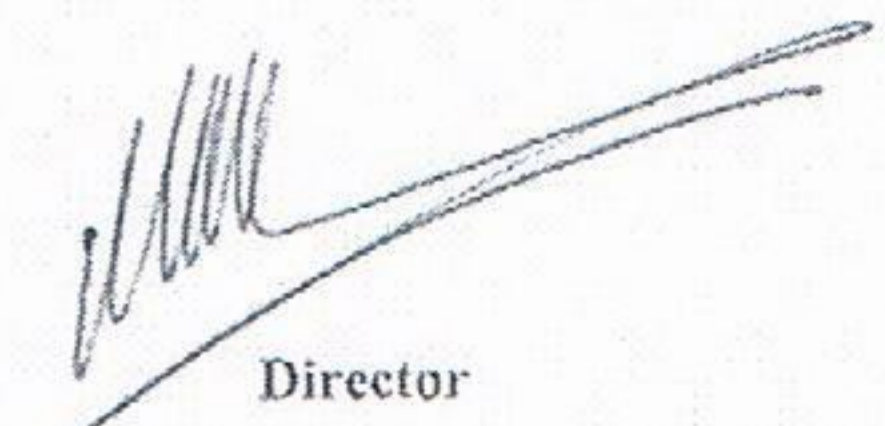

Chief Executive


Director

MS MANIAR FINANCIALS (PRIVATE) LIMITED
 STATEMENT OF COMPREHENSIVE INCOME
 FOR THE PERIOD ENDED DECEMBER 31, 2021

| Note | Rupees Dec 2021 | Rupees Jun 2021 |
|--|---------------------|--------------------|
| (Loss) / profit after taxation | (4,271,579) | 23,875,446 |
| <u>Other comprehensive income / (loss) for the year</u> | | |
| Items that will not be reclassified to statement of profit or loss subsequently | | |
| Unrealised (loss) / gain on remeasurement of investment - At fair value - through other comprehensive income | (8,402,897) | 9,989,466 |
| Total comprehensive (loss) / income for the year | (12,674,476) | 33,864,912 |


 Chief Executive


 Director