

SHAJARPAK SECURITIES (PRIVATE) LIMITED
PROFIT AND LOSS ACCOUNT
FOR THE PERIOD ENDED 30 SEP 2021 (1 ST QUARTER 2022)

	NOTE	30-Sep-21 Rupees	30-Jun-21 Rupees
OPERATING INCOME	14	3,156,218	4,615,532
GAIN/(LOSS) ON SALE OF SECURITIES - NET		-	193,608
OTHER INCOME	15	437,176	637,454
		3,593,393	5,446,594
OPERATING EXPENSES	16	(2,275,978)	(5,865,620)
FINANCE COST	17	(870)	(580)
		(2,276,848)	(5,866,200)
REALIZED FAIR VALUE RESERVE ON INVESTMENT IN EQUITY INSTRUMENTS DESIGNATED AS "AVAILABLE FOR SALE"		-	-
PROFIT BEFORE TAXATION		1,316,546	(419,606)
TAXATION	18	-	-
(LOSS) AFTER TAXATION		1,316,546	(419,606)
OTHER COMPREHENSIVE INCOME, NET OF INCOME TAX:			
ITEMS THAT MAY BE RECLASSIFIED SUBSEQUENTLY TO PROFIT OR LOSS:			
UNREALIZED (LOSS) ON INVESTMENT IN EQUITY INSTRUMENTS DESIGNATED AS "AVAILABLE FOR SALE"		(1,073,140)	677,913
REALIZED FAIR VALUE RESERVES ON INVESTMENTS IN SHARES		-	-
OTHER COMPREHENSIVE INCOME FOR THE PERIOD		(1,073,140)	677,913
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		243,406	258,307
(LOSS) PER SHARE-BASIC AND DILUTED	19	0.26	(0.12)

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For,
Shajarpak Securities Pvt. Limited

	Note	30 SEP. 2021 Rupees	30 JUNE 2021 Rupees
3			
SHARE CAPITAL			
<u>Authorized capital</u>			
		100,000,000	100,000,000
<u>Issued, subscribed and paid up capital</u>			
3		50,000,000	50,000,000
4			
TRADE AND OTHER PAYABLES			
	0	27,603,861	25,399,252
		387,423	9,577,963
		186,625	399,573
		<u>28,177,909</u>	<u>35,376,789</u>
4.1			
DEFERRED LIABILITIES			
	4.1	0	-
		0	-
		0	-
		0	-
5			
CONTINGENCIES AND COMMITMENTS			

The company is not exposed to any contingent liability and has not made any capital commitment at the balance sheet date.

	Note	30 SEP. 2021 Rupees	30 JUNE 2021 Rupees
7 INTANGIBLE ASSETS		30 SEP. 2021	30 JUNE. 2021
Trading Right Entitlement Certificate (TREC)		2,500,000	2,500,000
Computer Software	7.1	1,713,858	1,757,804
		<u>4,213,858</u>	<u>4,306,633</u>
7.1 Computer Software			
Opening balance		1,757,804	1,806,633
Additions during the period		-	-
		<u>1,757,804</u>	<u>1,806,633</u>
Less: Amortization charged during the period		(43,946)	(48,829)
Closing balance		<u>1,713,858</u>	<u>1,757,804</u>
Amortization Rate		10%	10%
This Software is purchased from Softech Systems (Pvt.) Limited in January 2014. The remaining amortization period of this software is 8.5 years in approximate.			
8 PRELIMINARY & PRECOMMENCEMENT EXPENSES			
Preliminary Expenses		-	-
Less: Charged to profit & loss account		-	-
		<u>-</u>	<u>-</u>
9 DEFERRED TAX ASSET		<u>-</u>	<u>-</u>
10 TRADE DEBTS			
These are unsecured but considered good by the management.		<u>14,447,461</u>	<u>5,062,666</u>

SHORT TERM INVESTMENTS

Note 30 SEP. 2021 30 JUNE 2021
Rupees Rupees

Available-for-sale

The Company holds investments in ordinary shares of Rs. 10 each of following companies as detailed below:

Quoted Shares	30 SEP. 2021	30 JUNE. 2021
INTERNATIONAL	-	-
Engro Fertilizers Limited	3,936,945	3,936,385
Engro Corporation limited	1,510,650	1,590,894
BUNNY'S	446,810	536,120
Hascol Petroleum Ltd.	268,240	369,657
OGDC	2,095,000	2,375,750
AVANCEON LTD	-	-
Millat Tractors Ltd.	4,076,014	4,100,359
Cherat Cement Company Ltd.	1,575,420	1,951,180
Engro Polymer EPCL	1,101,400	944,800
JSCL	183,300	225,600
Maple Leaf Cement Factory	352,000	469,800
Panther Tyres Limited	297,650	416,024
	15,843,429	16,916,569
Lahore Stock Exchange Ltd.	7,869,223	7,869,223
	23,712,652	24,785,792

Name of investee	30 JUNE. 2021			30 SEP. 2021		
	Number of shares	Cost	Carrying Value	Number of shares	Cost	Carrying Value
		Rupees	Rupees		Rupees	Rupees
<u>Quoted shares:</u>						
INTERNATIONAL INDUSTRIES	-	-	-	-	-	-
Engro Fertilizers Limited	56,018	3,725,683	3,936,385	56,018	3,725,683	3,936,945
Engro Corporation limited	5,400	1,852,655	1,590,894	5,400	1,852,655	1,510,650
BUNNY'S	13,000	516,550	536,120	13,000	516,550	446,810
Hascol Petroleum Ltd.	41,395	1,628,204	369,657	41,395	1,628,204	268,240
OGDC	25,000	2,762,773	2,375,750	25,000	2,762,773	2,095,000
AVANCEON LTD	-	-	-	-	-	-
Millat Tractors Ltd.	3,798	2,800,108	4,100,359	3,798	2,800,108	4,076,014
Cherat Cement Company Ltd.	11,000	1,412,239	1,951,180	11,000	1,412,239	1,575,420
Engro Polymer EPCL	20,000	972,000	944,800	20,000	972,000	1,101,400
JSCL	10,000	308,300	225,600	10,000	308,300	183,300
Maple Leaf Cement Factory	10,000	437,000	469,800	10,000	437,000	352,000
Panther Tyres Limited	6,018	395,984	416,024	6,018	395,984	297,650
TOTAL:	201,629	16,811,496	16,916,569	201,629	16,811,496	15,843,429
<u>Unquoted shares:</u>						
Lahore Stock Exchange Ltd.	337,590	3,460,298	7,842,216	337,590	3,460,298	7,842,216
	539,219	20,271,794	24,758,785	539,219	20,271,794	23,685,645

	Note	30 SEP. 2021 Rupees	30 JUNE 2021 Rupees
17	FINANCE COST		
	Bank charges	870	580
18	TAXATION		
	Prior Year Provision	-	-
	Current Year Provision for taxation	-	-
	Deffered	0	0
	Current	-	-
	18.1		

18.1 Provision for the current year has been made at the current tax rate after taking into account tax rebates and tax credits available.

18.2 **Relationship between tax expense and accounting profit:**

19 **EARNINGS/(LOSS) PER SHARE - BASIC AND DILUTED**

Earnings/(Loss) per share is calculated by dividing the profit/(loss) after tax for the year by the weighted average number of shares outstanding during the year as follows:

Profit/(Loss) after tax	1,316,546	(419,606)
Weighted average number of ordinary shares in issue during the period	5,000,000	5,000,000
Earnings/(Loss) per share	0.26	(0.12)

Th For,
Shajarpak Securities Pvt. Limited

SHAJARPAK SECURITIES (PRIVATE) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 SEP. 2021 (1 ST. QUARTER 2022)

	Reserves		Unappropriated profit/(loss)	Total
	Share capital	Fair Value Reserve		
Rupees				
Issuance of ordinary shares	50,000,000			50,000,000
Balance as at 30 JUNE 2021	50,000,000	4,487,471	8,991,946	63,479,417
Profit for the Period				
Bonus from Unappropriated Profit				
Other Comprehensive Income				
Total Comprehensive Income				
Balance as at 30 SEPTEMBER 2021				
Profit for the Period				
Bonus from Unappropriated Profit				
Other Comprehensive Income				
Total Comprehensive Income				
Balance as at 30 DEC. 2021				
Profit for the Period				
Other Comprehensive Income				
Total Comprehensive Income				
Balance as at 31 MARCH 2022				
Profit for the Period				
Other Comprehensive Income				
Total Comprehensive Income				
ADDITION IN CAPITAL				
Balance as at 30 JUNE 2021	50,000,000	4,487,471	8,991,946	63,479,417
Profit for the Period		(1,073,140)		(1,073,140)
Bonus from Unappropriated Profit				
Other Comprehensive Income			1,316,546	1,316,546
Total Comprehensive Income		-		-
Balance as at 30 SEPTEMBER 2021				
	50,000,000	3,414,331	10,308,492	63,722,824
Profit for the Period				-
Bonus from Unappropriated Profit				-
Other Comprehensive Income				-
Total Comprehensive Income				-
Balance as at 30 DEC. 2021				
	35,000,000	3,414,331	10,308,492	48,722,824

For,
Shajarpak Securities Pvt. Limited