

UN AUDITED
FINANCIAL STATEMENT
INVESTLINK CAPITAL (PRIVATE) LIMITED
FOR THE PERIOD ENDED DECEMBER 31, 2024

INVESLINK CAPITAL (PRIVATE) LIMITED
STATEMENT OF FINANCIAL POSITION (UN AUDITED)
AS AT DECEMBER 31, 2024

	Note	31-Dec-24 RUPEES	30-Jun-24 RUPEES
EQUITIES AND LIABILITIES			
CAPITAL AND RESERVES			
Authorised Capital 500,000 Ordinary shares of Rs. 100/- each		50,000,000	50,000,000
Issued, subscribed Share Capital	1	35,700,000	35,700,000
Reserve		(4,046,682)	(3,703,632)
Shareholders' equity		31,653,318	31,996,368
LIABILITIES			
CURRENT LIABILITIES			
Trade Payable	2	211,634	211,634
Accrued and other liabilities	3	383,964	362,795
		595,598	574,429
Contingencies and commitments	4	-	-
TOTAL EQUITIES AND LIABILITIES		32,248,916	32,570,797
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	5	3,633,830	3,827,620
Intangible assets	6	2,500,000	2,500,000
Long term advances & deposits	7	100,000	100,000
CURRENT ASSETS			
Trade receivables	8	15,336,317	17,767,172
Advances, deposits, prepayments and other receivables	9	10,655,984	8,361,257
Cash and bank balances	10	22,784	14,748
		26,015,086	26,143,177
TOTAL ASSETS		32,248,916	32,570,797



CHIEF EXECUTIVE



DIRECTOR

INVESLINK CAPITAL (PRIVATE) LIMITED
STATEMENT OF PROFIT OR LOSS (UN AUDITED)
FOR THE PERIOD ENDED DECEMBER 31, 2024

	Note	31-Dec-24 RUPEES	30-Jun-24 RUPEES
REVENUE			
Operating revenue	11	2,324,460	2,262,342
Capital gain on sale of securities		-	30,894
Unrealised (loss)/ gain on remeasurement of investment at fair value - through profit or loss		-	-
		2,324,460	2,293,236
Administrative expenses	12	2,851,155	5,033,846
Financial Cost	13	1,391	6,100
Operating loss		2,852,546 (528,086)	5,039,946 (2,746,709)
Other Income	14	185,036	14,770,734
(Loss)/ profit before taxation		(343,050)	12,024,025
Taxation	15	-	30,762
(Loss)/ profit after taxation		(343,050)	11,993,263
Earning/(loss) per share	16	(0.96)	33.59



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 DIRECTOR

**INVESLINK CAPITAL (PRIVATE) LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	31-Dec-24 RUPEES	30-Jun-24 RUPEES
(Loss)/profit after taxation	(343,050)	11,993,263
<u>Other comprehensive income</u>		
Items that will not be reclassified to statement of profit or loss subsequently		
Realized (loss)/gain on disposal of investment- At fair value- through other comprehensive income	-	-
Total comprehensive (loss)/profit for the year	<u>(343,050)</u>	<u>11,993,263</u>



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DIRECTOR

INVESLINK CAPITAL (PRIVATE) LIMITED
CASH FLOW STATEMENT
FOR THE PERIOD ENDED DECEMBER 31, 2024

	31-Dec-24 RUPEES	30-Jun-24 RUPEES
CASH FLOW FROM OPERATING ACTIVITIES		
(Loss)/profit before taxation	(343,050)	12,024,025
Adjustments for :		
Depreciation	193,789	432,882
Unrealised loss on remeasurement of investment at fair value - through profit or loss	-	-
Capital gain on sale of securities	-	-
Finance cost	1,391	6,100
	<u>195,180</u>	<u>438,982</u>
Operating (loss)/profit before Working Capital Changes	(147,870)	12,463,007
Change in Working Capital		
(increase)/Decrease in Current Assets		
Advance and Payments	(2,294,727)	(666,261)
Trade debts	2,430,855	(12,121,065)
	136,128	(12,787,325)
Increase/(Decrease) in Current Liabilities		
Trade payable	-	(305,387)
Accrued and other liabilities	21,169	238,144
	21,169	(67,243)
	<u>157,297</u>	<u>(12,854,568)</u>
Cash generated from operations	9,427	(391,561)
Financial charges paid	(1,391)	(6,100)
Income tax paid	-	(30,762)
Net cash inflow / (outflow) from operating activities	<u>8,036</u>	<u>(428,423)</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Short term investments	-	304,430
Net cash (outflow) from operating activities	-	304,430
CASH FLOW FROM FINANCING ACTIVITIES		
Net cash (outflow) / inflow from financing activities	-	-
Net increase in cash & cash equivalents	<u>8,036</u>	<u>(123,993)</u>
Cash and cash equivalents at the beginning	14,748	138,741
Cash and cash equivalents at the end of the year	<u><u>22,784</u></u>	<u><u>14,748</u></u>


 CHIEF EXECUTIVE


 DIRECTOR

INVELINK CAPITAL (PRIVATE) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED DECEMBER 31, 2024

	Issued, subscribed & paid up capital (Rupees)	Unappropriated Profit/(Loss) (Rupees)	Unrealised gain on remeasurement of investment at fair value through other comprehensive income (Rupees)	Total (Rupees)
Balance as at June 30, 2023	35,700,000	(15,696,895)	-	20,003,106
Profit for the year ended June 30, 2024		11,993,263		11,993,263
<u>Other comprehensive</u> Reclassification due to sale of investment held at fair value through OCI	-	-	-	-
Balance as at June 30, 2024	35,700,000	(3,703,632)	-	31,996,369
Loss for the period ended Dec 31, 2024		(343,050)		(343,050)
Balance as at December 31, 2024	35,700,000	(4,046,682)	-	31,653,319



CHIEF EXECUTIVE



DIRECTOR

INVELINK CAPITAL (PRIVATE) LIMITED
NOTES FORMING PART OF THE ACCOUNTS
FOR THE PERIOD ENDED DECEMBER 31, 2024

		31-Dec-24 RUPEES	30-Jun-24 RUPEES
1	ISSUED, SUBSCRIBED AND PAID UP CAPITAL		
	357,000 Ordinary Shares of Rs. 100/- each fully paid (2024: 357,000 shares)	<u>35,700,000</u>	<u>35,700,000</u>
2	TRADE PAYABLES		
	Payable to client	<u>211,634</u>	<u>211,634</u>
3	ACCRUED & OTHER LIABILITIES		
	Accrued Expenses	191,962	332,401
	SST Payable	87,002	-
	Other liabilities	105,000	-
	Provision for taxation	-	30,394
		<u>383,964</u>	<u>362,795</u>
4	CONTINGENCIES AND COMMITMENTS	-	-

There are no material contingencies including Pending "or" Threatened law suit and unasserted claims, further no claims in connection with litigation have been "or" are expected to be received / paid. There are no commitments other than future lease payments against assets subject to finance lease.


5 PROPERTY AND EQUIPMENT

Particulars	COST			Rate %	DEPRECIATION			W.D.V As at Dec 31, 2024
	As at July 01, 2024	Additions/ (Deletions)	As at Dec 31, 2024		As At July 01, 2024	For the period	As at Dec 31, 2024	
OWNED								
Office	8,500,000	-	8,500,000	10	4,699,252	190,037	4,889,289	3,610,711
Furniture and Fixture	34,200	-	34,200	15	32,772	107	32,879	1,321
Office Equipments	50,004	-	50,004	15	47,705	172	47,877	2,127
Computers	856,340	-	856,340	30	833,195	3,472	836,667	19,673
Rupees Dec 31, 2024	9,440,544	-	9,440,544		5,612,924	193,789	5,806,713	3,633,830
Rupees Jun 30, 2024	9,440,544	-	9,440,544		5,180,042	432,882	5,612,924	3,827,620

		31-Dec-24 RUPEES	30-Jun-24 RUPEES
6	INTANGIBLE ASSETS		
	Trading Right Entitlement Certificate - PSX	6.1 <u>2,500,000</u>	<u>2,500,000</u>
		<u>2,500,000</u>	<u>2,500,000</u>
6.1	This represents Trading Right Entitlement Certificate (TREC) received from Pakistan Stock Exchange Limited (PSX) in accordance with the requirement of the Stock Exchanges (Corporatization, Demutualization and Integration) Act, 2012 (The Act). The Company has also received shares of PSX after completion of the demutualization process.		
7	LONG TERM ADVANCES & DEPOSITS		
	Central Depository Company of Pakistan Ltd	<u>100,000</u>	<u>100,000</u>
		<u>100,000</u>	<u>100,000</u>

	31-Dec-24 RUPEES	30-Jun-24 RUPEES
8 TRADE RECEIVABLES		
Considered good	15,336,317	17,767.172
Considered doubtful	3,645,918	3,645.918
	<u>18,982,235</u>	<u>21,413.090</u>
Allowance for expected credit loss	(3,645,918)	(3,645.918)
	<u>15,336,317</u>	<u>17,767.172</u>
9 ADVANCES, DEPOSITS AND OTHER RECEIVABLES		
Advances to Staff	538,000	278.000
Exposurer deposit - NCCPL	615,000	615.000
Advances tax	959,939	983.290
Other Receivable	8,543,045	6,484.967
	<u>10,655,984</u>	<u>8,361.257</u>
10 CASH AND BANK BALANCES		
Cash in hand	4,597	4.597
Cash at bank - In current account	18,173	10.137
- In pls account	14	14
	<u>22,784</u>	<u>14.748</u>
11 OPERATING REVENUE		
Brokerage commission	2,324,460	2,262.342
	<u>2,324,460</u>	<u>2,262.342</u>
12 ADMINISTRATIVE EXPENSES		
Directors' remuneration	350,000	600.000
Salaries, benefits and allowances	1,002,118	1,841.352
Service and transaction charges	392,836	403.592
Utilities and service charges	388,359	701.643
Communication expenses	17,880	59.820
Audit fee	-	100.000
Legal and professional charges	-	35.612
Printing and stationery	-	3.930
I.T expenses	199,027	319.514
Fees and subscription	60,000	125.000
Commission Expenses	35,000	-
Rent, Rates & Taxes	90,000	180.000
Entertainment expenses	-	147.895
Repair and maintenance	-	56.300
Depreciation	193,789	432.882
General Expenses	122,146	26.305
	<u>2,851,155</u>	<u>5,033.846</u>
13 FINANCE COST		
Bank charges	1,391	6.100
	<u>1,391</u>	<u>6.100</u>

	31-Dec-24 RUPEES	30-Jun-24 RUPEES
14 OTHER INCOME		
Profit on exposure and deposit	46,950	73,440
Other recoveries	103,086	95,753
Rental income	35,000	-
Reversal of expected credit loss	-	14,601,541
	<u>185,036</u>	<u>14,770,734</u>
15 TAXATION		
Current	-	30,394
Prior	-	368
	<u>-</u>	<u>30,762</u>
16 EARNINGS/(LOSS) PER SHARE		
(Loss)/profit after taxation	<u>(343,050)</u>	<u>11,993,263</u>
Number of ordinary shares in issue	<u>357,000</u>	<u>357,000</u>
(Loss)/earning per share (in Rupee)	<u>(0.96)</u>	<u>33.59</u>



CHIEF EXECUTIVE



DIRECTOR