OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
CONDENSED INTERIM BALANCE SHEET (UNAUDITED)
AS AT DECEMBER 31, 2020

	Note	Un-audited December 31, 2020	Audited June 30, 2020
		--------------Rupees--------------	
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	5	**20,803,382**	22,585,545
Right of use asset		**19,541,267**	22,376,708
Capital work in progress		**-**	-
Intangible assets	6	**314,441**	354,587
Long-term investments	7	**16,023,295**	10,703,821
Long-term deposits		**16,391,100**	14,941,100
Deffered tax asset- net		**220,929**	220,929
		73,294,414	71,182,690
CURRENT ASSETS			
Trade debts - unsecured considered good	8	**16,234,269**	10,212,240
Short term investment	9	**25,732,526**	-
Advances		**7,132,615**	1,053,671
Deposits and prepayments		**137,684,793**	137,274,292
Other receivables		**47,128,700**	15,976,358
Due from related party		**12,081,240**	19,849,579
Advance tax		**3,379,414**	27,307,693
Receivable from NCCPL - net		**1,114,368**	-
Cash and bank balances	9	**255,740,067**	230,281,908
		506,227,992	441,955,741
TOTAL ASSETS		**579,522,406**	513,138,431
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized capital		**100,000,000**	100,000,000
Issued, subscribed and paid-up capital		**100,000,000**	**100,000,000**
Revenue reserve		**223,730,383**	206,260,153
		323,730,383	306,260,153
NON CURRENT LIABILITIES			
Deffered tax		**-**	-
Lease liability		**26,686,402**	20,498,819
CURRENT LIABILITIES			
Trade creditors		**224,013,595**	179,250,841
Current portion of lease liability			4,545,759
Trade and other payables		**5,092,026**	2,582,859
		229,105,621	186,379,459
CONTINGENCIES AND COMMITMENTS	10		
TOTAL EQUITY AND LIABILITIES		**579,522,406**	513,138,431

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER

OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
CONDENSED INTERIM PROFIT AND LOSS ACCOUNT (UN-AUDITED)
FOR THE QUARTER ENDED DECEMBER 31, 2020

	Note	December 31, 2020 (Un-Audited)	June 30, 2020 (Audited)
		----------Rupees----------	
INCOME			
Operating revenues	12	72,446,272	74,810,984
Gain on sale of investments-net		68,250	2,842,539
		72,514,522	77,653,523
EXPENDITURE			
Consultancy charges		-	-
Administrative and general expenses	13	(62,715,329)	(100,559,033)
Operating (loss) / profit		9,799,192	(22,905,510)
Other income		(14,080)	1,951,710
Financial income		4,155,575	24,733,800
Financial charges		(1,672,484)	(3,725,186)
		2,469,011	22,960,324
PROFIT BEFORE TAXATION		12,268,203	54,814
TAXATION		(91,686)	(5,974,308)
PROFIT/(LOSS) AFTER TAXATION		12,176,517	(5,919,493)
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD		12,176,517	(5,919,493)
Earning / Loss per share - basic and diluted		12.18	(5.92)

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statemei

CHIEF EXECUTIVE OFFICER

OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER ENDED DECEMBER 31, 2020

	6 Months Ended	
	December 31, 2020 (Un-Audited)	June 30, 2020 (Audited)
	--------------Rupees--------------	
Profit / (Loss) for the period	12,176,517	(5,919,493)
Other comprehensive income:		
Items that may be reclassified subsequently to profit or loss	-	-
Items that will not be reclassified subsequently to profit or loss		
-Gain / (loss) on remeasurement of investment classified as "FVOCI"	5,293,713	(3,351,700)
-Loss on disposal of investment classified as "FVOCI"	-	-
	5,293,713	(3,351,700)
Total comprehensive income / (loss) for the period	**17,470,231**	**(9,271,193)**

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER

OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE QUARTER ENDED DECEMBER 31, 2020

	December 31, 2020 (Un-Audited)	June 30, 2020 (Audited)
Cash Flows From Operating Activities	--------------Rupees--------------	
Profit before taxation	12,268,203	54,815
Adjustments for:		
Depreciation	4,797,575	10,403,337
Financial charges	1,672,484	3,725,186
Loss on sale of securities	213,817	-
Loss / Gain on disposal of property, plant and equipment	14,080	(788,117)
	6,697,956	13,340,406
Gain before working capital changes	18,966,159	13,395,221
Changes in working capital		
Increase in current assets		
Trade debts - unsecured considered good	(6,022,029)	(5,904,195)
Short-term investments	(25,732,526)	18,448,482
Advances	(6,078,944)	1,185,202
Deposits and prepayments	(410,501)	(32,314,510)
Other receivables	(31,152,342)	(9,997,740)
Due from related party	7,768,339	(4,212,242)
Advance tax - net	23,836,593	
Receivable from NCCPL - net	(1,114,368)	
	(38,905,778)	(32,795,003)
Increase in current liabilities		
Trade creditors	44,762,754	60,168,555
Trade and other payables	2,509,167	(755,591)
Cash inflow in operations	27,332,302	40,013,182
Income tax paid	-	(5,568,721)
Financial charges paid	(1,672,484)	(51,493)
Net cash inflow in operating activities	25,659,818	34,392,968
Cash Flows From Investing Activities		
Purchase of property, plant and equipment	(2,745,505)	(13,134,748)
Addition in investment	(44,245,825)	
(Decrease) in deposits	(1,450,000)	(1,903,600)
Proceed from sale of investment	51,829,671	
Proceed from sale of property plant and equipment	10,000	1,551,681
Net cash generated / (used in) investing activities	3,398,341	(13,486,667)
Cash Flows From Financing Activities		
Lease rental paid	(3,600,000)	(6,600,000)
Net cash used in financing activities	(3,600,000)	(6,600,000)
Net increase in cash and cash equivalents	25,458,159	14,306,301
Cash and cash equivalents at the beginning of the period	230,281,908	215,975,607
Cash and cash equivalents at the end of the period	255,740,067	230,281,908

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER

OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
AS AT DECEMBER 31, 2020

	Issued, subscribed and paid-up capital	Revenue reserve			
		Un-appropriated profit	Unrealized changes in fair value of available-for-sale investments	Total	Total
	---------- Rupees ----------				
Balance as at June 30, 2019	100,000,000	211,861,719	3,669,627	215,531,346	315,531,346
Loss for the year		(5,919,493)		(5,919,493)	(5,919,493)
Reversal of loss on disposal of investment classified as "Available for Sale"		-		-	
Other comprehensive loss			(3,351,701)	(3,351,701)	(3,351,701)
Toal comprehensive income	-	(5,919,493)	(3,351,701)	(9,271,194)	(9,271,194)
Balance as at June 30, 2020	100,000,000	205,942,226	317,926	206,260,152	306,260,152
Profit for the period		12,176,517		12,176,517	12,176,517
Reversal of gain on disposal of investment classified as "Available for Sale"				-	-
Other comprehensive income		-	5,293,713	5,293,713	5,293,713
	-	12,176,517	5,293,713	17,470,231	17,470,231
Balance as at December 31, 2020	100,000,000	218,118,743	5,611,639	223,730,383	323,730,383

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER

OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)
FOR THE QUARTER ENDED DECEMBER 31, 2020

1 STATUS AND NATURE OF BUSINESS

Optimus Capital Management (Private) Limited (the Company) was incorporated under the Companies Ordinance, 1984 (the Ordinance) on March 18, 2004 as a Single Member Private Limited Company vide Incorporation Certificate No. 13358 / 20040302. The company was subsequently converted from single member company to multi member private company with effect from October 05, 2005. The company is a corporate member of Pakistan Stock Exchange Limited formerly known as Karachi Stock Exchange Limited. The principal activities of the company are business of brokerage, sale and purchase of listed securities, etc. The registered office of the Company is situated at 13-C Stadium Lane 2, DHA Phase V, Karachi. The company is a subsidiary of Optimus Holdings (Private) Limited which holds 100% shares in the company.

2 BASIS OF PREPARATION

2.1 Statement of compliance

These condensed interim financial statements have been presented in condense form in accordance with the requirements of International Accounting Standard (IAS)-34 "Interim Financial Reporting" and provisions of and directives issued under the Companies Act 2017. In case where requirements differ, the provisions of or directives issued under the Companies Act 2017 have been followed. These condensed interim financial statements do not include all of the information required of full annual financial statements and should be read in conjunction with the financial statements of the Company for the year ended June 30, 2020.

These condensed interim financial statements are un-audited and are being submitted to the shareholders in accordance with the requirements of the Companies Act 2017. These condensed interim financial statements are presented in Pak Rupees, which is the Company's functional and presentation currency.

3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies applied for the preparation of these condensed interim financial statements are the same as those applied in the preparation of the annual audited financial statements for the year ended June 30, 2020.

4 FINANCIAL RISK MANAGEMENT

The financial risk management objectives and policies are consistent with those applied in the preparation of the annual audited financial statements for the year ended June 30, 2020.

	Note	Un - audited December 31, 2020	Audited June 30, 2020
		------ Rupees-------	
5 PROPERTY AND EQUIPMENT			
Opening book value		22,585,545	12,990,705
Add: Additions during the period		2,745,505	14,609,815
Less: Disposals during the period (at book value)		(6,731,051)	(763,573)
Depreciation charged during the period		2,203,383	(4,251,411)
		(4,527,668)	(5,014,984)
Closing book value		20,803,382	22,585,545
6 INTANGIBLE ASSETS			
KSE booth		300,000	300,000
Computer Software (at book value)		14,441	54,587
		314,441	354,587
7 LONG-TERM INVESTMENTS			
Pakistan Stock Exchange Limited		16,023,295	10,703,821
Pakistan Investment Bonds (PIB's)		-	-
		16,023,295	10,703,821

		Un - audited December 31, 2020	Audited June 30, 2020
		------ Rupees-------	
8	**TRADE DEBTS - NET**		
	Trade debts - considered good	16,234,269	10,212,240
	Trade debts - considered doubtfull	-	103,884
		16,234,269	10,316,124
	Less: Allowance for impairment of trade debts	-	(103,884)
		16,234,269	10,212,240
	Aging Analysis 8.1		
	Within 5 days	5,254,570	1,915,973
	Above 5 days	11,110,941	8,296,267
		16,365,511	10,212,240
	Above 5 days after applying haircut	11,110,941	8,247,681
9	**SHORT TERM INVESTMENTS**		
	Investment in PIB's	25,732,526	-
	Investment in shares	-	-
		25,732,526	-
10	**CASH AND BANK BALANCES**		
	Cash in hand	123,737	3,565
	Cash at banks		
	- in saving accounts	30,653,713	179,515,198
	- in current accounts	224,962,617	50,763,145
		255,616,330	230,278,343
		255,740,067	230,281,908

11 CONTINGENCIES AND COMMITMENTS

11.1 There are no contingencies and commitments as at December 31, 2020.

		Un - audited December 31, 2020	Un - audited June 30, 2020
12	**OPERATING REVENUES**		
	Equity brokerage income	68,446,272	73,708,484
	Consultancy income	4,000,000	1,000,000
	Dividend income	-	102,500
		72,446,272	74,810,984
13	**ADMINISTRATIVE AND GENERAL EXPENSES**		
	Salaries, allowances and other benefits	38,526,444	60,516,130
	Traveling and conveyance	45,297	426,410
	Rent, rates and taxes	3,955,878	733,027
	Utility charges	1,027,305	1,579,882
	Postage, telephone and telegram	3,387,525	6,318,637
	Repair and maintenance	407,997	2,844,117
	Insurance	1,482,598	2,531,239
	Depreciation	4,797,575	10,403,337
	Entertainment	234,301	502,805
	Printing and stationery	397,967	402,614
	Legal and professional charges	55,895	5,135
	Fees and subscription	128,747	5,824,319
	Auditors' remuneration	-	442,260
	CDC charges	617,251	1,183,586
	KSE charges	786,554	891,148
	NCCPL charges	3,657,122	3,550,702
	SECP charges	239,424	325,569
	EDP expenses	649,075	843,679
	Research and development	358,761	412,427
	Allowance against debtors	-	103,884
	Others	1,959,613	718,125
		62,715,329	100,559,033

14 PATTERN OF SHARE HOLDING

Company's shareholding as at 31 December, 2020 is as under:

		No. of share	Shareholding %
Optimus Holdings (Pvt) Ltd	Parent Company	1,000,000	100%

No changes in shareholding above 5% during the period ended December 31, 2020.

	Un - audited AS AT DECEMBER 31, 2020	
15 CUSTOMER ASSETS	**No. of Securities**	**Value (in Rupees)**
Held at bank		224,013,595
Held as securities:		
No. of securities	52,344,950	
Value of securities		1,826,844,949

16 VALUE OF SECURITIES PLEDGED WITH FINANCIAL INSTITUTIONS

Value of securities pledge with financial institutions as at 31 December, 2020 are as follows:

	Value (in Rupees)
Proprietory:	
Pakistan Stock Exchange Limited	15,728,550
Client:	
Askari Bank Limited	469,202,950
JS Bank Limited	52,189,509
Habib Metropolitan Bank Limited	75,592,000
Al- Baraka Bank	96,049,080
Bank of Khyber	211,668,225
	904,701,764

17 DIVIDEND INCOME

Company received dividend income of Rs.NIL during the period ended December 31, 2020.

18 GENERAL

Figures in these condensed interim financial statements have been rounded off to the nearest rupee. Prior year's figures in these financial statements have been re-arranged / re-classified, where necessary, for better presentation.

CHIEF EXECUTIVE OFFICER