

OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT DEC 31, 2024

	Note	DEC 31, 2024 (UN- AUDITED)	June 30, 2024 (AUDITED)
		----- (Rupees) -----	
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	4	36,845,376	34,815,505
Right of use asset	5	-	-
Intangible assets	6	959,424	1,344,018
Long-term deposits	7	3,465,350	4,314,600
Long-term investment	8	16,128,133	7,445,095
Investment in associated companies	9	7,500,000	7,500,000
Deferred tax asset	18	339,943	339,943
		<u>65,238,226</u>	<u>55,759,161</u>
CURRENT ASSETS			
Short-term investment	10	24,504,610	33,023,245
Trade debts - unsecured, considered good	11	20,303,203	12,754,993
Advances	12	666,447	349,447
Deposits and prepayments	13	187,501,529	155,736,154
Other receivables	14	28,786,168	21,612,106
Due from related parties	15	226,388	13,007,395
Advance tax - net		14,671,181	8,328,637
Cash and bank balances	16	150,643,668	105,535,902
		<u>427,303,194</u>	<u>350,347,879</u>
TOTAL ASSETS		<u>492,541,420</u>	<u>406,107,040</u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized capital			
3,000,000 (2023: 1,000,000) ordinary shares of Rs.100 each		<u>300,000,000</u>	<u>300,000,000</u>
Issued, subscribed and paid-up capital			
3,000,000 (2023: 1,000,000) ordinary shares of Rs.100 each	17	300,000,000	300,000,000
RESERVES			
Revenue reserves		<u>43,400,128</u>	<u>8,529,170</u>
		<u>343,400,128</u>	<u>308,529,170</u>
NON CURRENT LIABILITIES			
Lease liability	19	-	-
CURRENT LIABILITIES			
Trade creditors		<u>144,374,323</u>	<u>93,454,964</u>
Current portion of lease liability	19	-	-
Accrued and other liabilities	20	<u>4,766,969</u>	<u>4,122,906</u>
		<u>149,141,292</u>	<u>97,577,870</u>
CONTINGENCIES AND COMMITMENTS	21	-	-
TOTAL EQUITY AND LIABILITIES		<u>492,541,420</u>	<u>406,107,040</u>

The annexed notes from 1 to 41 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED DEC 31, 2024 (UN-AUDITED)

	Note	DEC 31, 2024 (UN- AUDITED)	June 30, 2024 (AUDITED)
		----- (Rupees) -----	
INCOME			
Operating revenues	22	94,987,473	113,435,018
Gain on sale of investments - net		-	5,671,117
		<u>94,987,473</u>	<u>119,106,135</u>
EXPENDITURES			
Administrative and general expenses	23	<u>(82,753,439)</u>	<u>(145,003,025)</u>
		12,234,034	(25,896,890)
Financial income		13,053,161	41,864,580
Other income - net	24	-	1,663,473
Gain on re-measurement of investments categorised as 'fair value through profit or loss' - net		-	
Financial charges	25	(5,714)	(97,206)
Profit before income tax, final taxes and minimum tax differential		<u>25,281,481</u>	<u>17,533,957</u>
Levies	26	-	(8,095,503)
Profit before income tax		<u>25,281,481</u>	<u>9,438,454</u>
Income Tax			
Current - For the year		-	(5,303,352)
- Prior year		(609,104)	11,456
Deferred tax income		(609,104)	45,729
		<u>(609,104)</u>	<u>(5,246,167)</u>
Profit after income tax		<u><u>24,672,377</u></u>	<u><u>4,192,287</u></u>
Earnings per share - basic and diluted	27	<u>8.22</u>	<u>1.40</u>

The annexed notes from 1 to 41 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER