OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
CONDENSED INTERIM BALANCE SHEET (UNAUDITED)
AS AT DEC 31, 2021

	Note	Un-audited Dec 31, 2021	Audited June 30, 2021
		-------------Rupees-------------	
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	5	31,292,662	30,181,874
Right of use asset		11,757,153	14,470,342
Intangible assets	6	779,191	300,005
Long-term investments	7	7,991,418	10,902,100
Long-term deposits		23,702,100	24,121,438
Deffered tax asset- net		1	-
		75,522,524	79,975,759
CURRENT ASSETS			
Trade debts - unsecured considered good	8	24,553,538	8,782,155
Short term investment	9	28,247,260	50,450,081
Advances		6,774,391	2,764,085
Deposits and prepayments		183,812,203	133,728,980
Other receivables		46,541,658	26,686,162
Due from related party		10,964,409	16,240,056
Advance tax		3,267,602	20,257,936
Receivable from NCCPL - net		520,470	-
Cash and bank balances	10	89,800,232	72,947,956
		394,481,762	331,857,411
TOTAL ASSETS		470,004,286	411,833,170
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		267,037,528	238,956,419
		367,037,528	338,956,419
NON CURRENT LIABILITIES			
Deffered tax		2,511,676	2,511,676
Lease liability		11,550,564	17,194,322
CURRENT LIABILITIES			
Trade creditors		70,909,368	45,187,714
Current portion of lease liability		2,929,569	5,643,758
Trade and other payables		15,065,581	2,339,281
		88,904,518	53,170,753
CONTINGENCIES AND COMMITMENTS	11		
TOTAL EQUITY AND LIABILITIES		470,004,286	411,833,170

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

CHIEF FINANCIAL OFFICER

OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
CONDENSED INTERIM PROFIT AND LOSS ACCOUNT (UN-AUDITED)
FOR THE QUARTER ENDED DEC 31, 2021

	Note	DEC 31, 2021 (Un-Audited)	June 30, 2021 (Audited)
		-------------Rupees-------------	
INCOME			
Operating revenues	12	119,649,426	143,619,015
(Loss) / Gain on sale of investments-net		(62,187)	139,190
		119,587,238	143,758,205
EXPENDITURE			
Consultancy charges		-	-
Administrative and general expenses	13	(76,043,583)	(117,116,999)
Operating (loss) / profit		43,543,655	26,641,206
Other income		2,392	2,012,640
Gain/(Loss) on re-measurement of investments categorised as 'fair value through profit or loss' - net		(1,616,806)	1,877,054
Financial income		6,710,503	8,662,439
Financial charges		(1,208,504)	(2,997,454)
		3,887,584	9,554,679
PROFIT BEFORE TAXATION		47,431,240	36,195,885
TAXATION		(14,251,179)	(14,856,904)
PROFIT/(LOSS) AFTER TAXATION		33,180,060	21,338,982
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD		33,180,060	21,338,982
Earning / Loss per share - basic and diluted		33.18	21.34

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

CHIEF FINANCIAL OFFICER

OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER ENDED DEC 31, 2021

	DEC 31, 2021 (Un-Audited)	June 30, 2021 (Audited)
	--------------Rupees--------------	
Profit / (Loss) for the period	33,180,060	21,338,981
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"	(5,098,951)	11,357,285
-Loss on disposal of investment classified as "FVOCI"		-
	(5,098,951)	11,357,285
Total comprehensive income / (loss) for the period	**28,081,110**	**32,696,266**

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

CHIEF FINANCIAL OFFICER

OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE QUARTER ENDED DEC 31, 2021

	Dec 31, 2021 (Un-Audited)	June 30, 2021 (Audited)
	--------------Rupees--------------	
Cash Flows From Operating Activities		
Profit before taxation	47,431,240	36,195,885
Adjustments for:		
Depreciation	5,167,536	9,760,375
Financial charges	1,208,504	2,997,454
(Gain) on lease modifcation	-	(1,085,833)
(Gain) / loss on sale /remeasurement of securities	(875,313)	(1,877,054)
Loss / Gain on disposal of property, plant and equipment	-	12,319
	5,500,728	9,807,261
Gain before working capital changes	52,931,967	46,003,146
Changes in working capital		
Increase in current assets		
Trade debts - unsecured considered good	(15,771,383)	1,430,085
Short-term investments	22,202,821	-
Advances	(4,010,306)	(1,710,414)
Deposits and prepayments	(50,083,223)	3,545,312
Other receivables	(19,855,496)	(10,709,804)
Due from related party	5,275,647	3,609,523
Advance tax - net	16,990,334	
Receivable from NCCPL - net	(520,470)	
	(45,772,075)	(3,835,298)
Increase in current liabilities		
Trade creditors	25,721,654	(134,063,127)
Trade and other payables	12,726,300	5,400,180
Cash inflow in operations	45,607,847	(86,495,099)
Income tax paid	(3,267,602)	(7,134,874)
Financial charges paid	(1,208,504)	(81,890)
Net cash inflow in operating activities	41,131,741	(93,711,863)
Cash Flows From Investing Activities		
Purchase of property, plant and equipment	(3,728,929)	(17,462,072)
Addition in investment	(48,779,786)	(48,573,026)
(Decrease) / increase in deposits	-	4,039,000
Proceed from sale of investment	36,029,250	-
Proceed from sale of property plant and equipment	-	5,574,009
Net cash generated / (used in) investing activities	(16,479,465)	(56,422,089)
Cash Flows From Financing Activities		
Lease rental	(7,800,000)	(7,200,000)
Net cash used in financing activities	(7,800,000)	(7,200,000)
Net increase in cash and cash equivalents	16,852,276	(157,333,952)
Cash and cash equivalents at the beginning of the period	72,947,956	230,281,908
Cash and cash equivalents at the end of the period	89,800,232	72,947,956

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

CHIEF FINANCIAL OFFICER

OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
AS AT DEC 31, 2021

		Revenue reserve			
	Issued, subscribed and paid-up capital	Un-appropriated profit	Unrealized changes in fair value of available-for-sale investments	Total	Total
	Rupees				
Balance as at June 30, 2020	100,000,000	205,942,226	317,927	206,260,153	306,260,153
Profit/(Loss) for the year		21,338,981		21,338,981	21,338,981
Reversal of loss on disposal of investment classified as "Available for Sale"		-		-	
Other comprehensive loss			11,357,285	11,357,285	11,357,285
Toal comprehensive income	-	21,338,981	11,357,285	32,696,266	32,696,266
Balance as at June 30, 2021	100,000,000	227,281,207	11,675,212	238,956,419	338,956,419
Profit for the period		33,180,060		33,180,060	33,180,060
Reversal of gain on disposal of investment classified as "Available for Sale"				-	-
Other comprehensive income		-	(5,098,951)	(5,098,951)	(5,098,951)
	-	33,180,060	(5,098,951)	28,081,110	28,081,110
Balance as at Dec 31, 2021	100,000,000	260,461,267	6,576,261	267,037,528	367,037,528

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

CHIEF FINANCIAL OFFICER

OPTIMUS CAPITAL MANAGEMENT (PRIVATE) LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)
FOR THE QUARTER ENDED DEC 31, 2021

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, 2021.

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, 2021.

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, 2021.

		Note	Un - audited Dec 31, 2021	Audited June 30, 2021
			------ Rupees-------	
5	**PROPERTY AND EQUIPMENT**			
	Opening book value		**30,181,874**	22,585,545
	Add: Additions during the period		**3,728,929**	17,462,072
	Less: Disposals during the period (at book value)		**(216,000)**	(5,586,328)
	Depreciation charged during the period		**(2,402,141)**	(4,279,415)
			(2,618,141)	**(9,865,743)**
	Closing book value		**31,292,662**	**30,181,874**
6	**INTANGIBLE ASSETS**			
	KSE booth		300,000	300,000
	Computer Software (at book value)		479,191	5
			779,191	**300,005**
7	**LONG-TERM INVESTMENTS**			
	Pakistan Stock Exchange Limited		7,991,418	24,121,438
			7,991,418	**24,121,438**

		Un - audited Dec 31, 2021	Audited June 30, 2021
		------ Rupees-------	
8	**TRADE DEBTS - NET**		
	Trade debts - considered good	**24,553,538**	8,782,155
	Trade debts - considered doubtfull	**205,724**	205,724
		24,759,262	**8,987,879**
	Less: Allowance for impairment of trade debts	**(205,724)**	(205,724)
		24,553,538	**8,782,155**
	Aging Analysis 8.1		
	Within 5 days	**2,984,350**	1,830,391
	Above 5 days	**14,501,228**	6,951,764
		17,485,578	8,782,155
	Above 5 days after applying haircut	**9,028,570**	6,913,660
9	**SHORT TERM INVESTMENTS**		
	Investment in PIB's	22,415,260	50,450,081
	Investment in shares-PKGP	5,832,000	-
		28,247,260	**50,450,081**
10	**CASH AND BANK BALANCES**		
	Cash in hand	**155,954**	2,970
	Cash at banks		
	- in saving accounts	**18,248,058**	45,688,655
	- in current accounts	**71,396,220**	27,256,331
		89,644,278	72,944,986
		89,800,232	72,947,956

11 CONTINGENCIES AND COMMITMENTS

11.1 There are no contingencies and commitments as at December 31, 2021.

		Un - audited Dec 31, 2021	Audited June 30, 2021
12	**OPERATING REVENUES**		
	Equity brokerage income	116,646,996	119,745,448
	Consultancy income	3,002,430	23,300,000
	Commision income	2,392	573,567
	Dividend income	366,239	-
		119,649,426	143,619,015

13	**ADMINISTRATIVE AND GENERAL EXPENSES**		
	Salaries, allowances and other benefits	47,787,807	74,066,706
	Traveling and conveyance	211,017	357,075
	Rent, rates and taxes	5,549,325	584,530
	Utility charges	1,367,334	2,068,979
	Postage, telephone and telegram	3,545,370	6,626,501
	Repair and maintenance	550,680	3,667,090
	Insurance	1,503,217	2,855,756
	Depreciation	5,167,536	9,760,375
	Entertainment	1,156,774	754,218
	Printing and stationery	146,057	246,528
	Legal and professional charges	143,790	415,830
	Fees and subscription	550,669	3,867,174
	Auditors' remuneration	108,000	366,660
	CDC charges	787,327	1,174,041
	KSE charges	1,267,241	817,026
	NCCPL charges	3,833,871	5,374,409
	SECP charges	275,274	482,697
	EDP expenses	591,826	1,227,178
	Research and development	213,050	452,044
	Allowance against debtors	-	101,840
	Others	1,287,418	1,850,342
		76,043,583	117,116,999

14 PATTERN OF SHARE HOLDING

Company's shareholding as at 31 December, 2021 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, 2021.

	Un - audited AS AT DEC 31, 2021	
	No. of Securities	Value (in Rupees)

15 CUSTOMER ASSETS

	No. of Securities	Value (in Rupees)
Held at bank		71,396,221
Held as securities:		
No. of securities	69,380,044	
Value of securities		8,810,008,737

16 VALUE OF SECURITIES PLEDGED WITH FINANCIAL INSTITUTIONS

Value of securities pledge with financial institutions as at 31 December, 2021 are as follows:

	Value (in Rupees)
Proprietory:	
Pakistan Stock Exchange Limited	7,988,750
Client:	
Askari Bank Limited	102,891,280
JS Bank Limited	56,960,905
Bank Al Habib Limited	36,876,600
First Women Bank Ltd	2,400,000
Allied Bank Limited	8,373,850
Bank of Khyber	276,557,815
	484,060,450

17 DIVIDEND INCOME

Company received dividend income of Rs.366,239 during the period ended December 31, 2021.

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 FINANCIAL OFFICER