

MONEYLINE SECURITIES (Pvt) Ltd

TREC Holder
Pakistan Stock Exchange Ltd

Code 331

The
Chief Regulatory Officer,
Pakistan Stock Exchange Ltd,
Karachi.

27-02-23

Subject: Submission Of Half Year Financial Statements As on 31-12-2022


Dear Sir,

Reference to the above mentioned subject, please find enclosed the said documents as per your requirement.

A) Half year Financial Statements for the period ended 31-12-2022

Thanking You.

Regards,



Director



MONEYLINE SECURITIES (PVT) LTD.

Financial Statements (Un-Audited)

For the Period Ended 31 December 2022

MONEYLINE SECURITIES (PVT) LTD.
Statement of Financial Position (Un-Audited)

As at 31 December 2022

		Un-Audited	Audited
		Dec-22 Rupees	Jun-22 Rupees
ASSETS	<i>Note</i>		
Non-current assets			
Property and equipment	5	5,039,744	5,190,410
Intangible assets	6	5,000,000	5,000,000
Long term investments	7	22,802,967	22,969,624
Long term deposits	8	-	2,850,000
		32,842,711	36,010,034
Current assets			
Trade debts - net	9	6,308,717	6,119,001
Loans and advances	10	28,468,848	29,264,558
Trade deposits and short-term prepayments	11	972,519	2,372,519
Other receivables	12	-	-
Income tax refundable	13	779,813	613,156
Short term investments	14	7,631,284	10,724,939
Cash and bank balances	15	8,017,929	10,339,616
		52,179,111	59,433,789
		85,021,822	95,443,822
EQUITY & LIABILITIES			
Share capital and reserves			
Issued, subscribed and paid-up capital	16	100,000,000	100,000,000
Unappropriated loss		(35,032,318)	(32,290,886)
Unrealized surplus / (deficit) on re-measurement of investments measured at FVOCI		9,955,529	9,955,529
Loan From Director		1,700,000	
Total equity		76,623,211	77,664,643
Current liabilities			
Trade and other payables	17	9,173,583	13,738,920
Short-Term Borrowing	18	1,468,760	3,433,993
Provision for taxation	19	606,267	606,267
		11,248,610	17,779,179
Contingencies and commitments	20		
		87,871,822	95,443,822

The annexed notes from 1 to 39 form an integral part of these financial statements.

Chief Executive Officer



MONEYLINE SECURITIES (PVT) LTD.**Statement of Profit and Loss (Un-Audited)***For the Period Ended 31 December 2022*

		Un-Audited	Audited
		Dec-22	Jun-22
	<i>Note</i>	Rupees	Rupees
Operating revenue	21	3,072,208	10,663,008
Gain/(loss) on sale of short term investments		-	(1,635,335)
Unrealized gain/(loss) on remeasurement of investments classified at FVTPL		(1,014,595)	(531,698)
		2,057,613	8,495,974
Operating and administrative expenses	22	(4,721,084)	(20,540,590)
Operating profit / (loss)		(2,663,471)	(12,044,615)
Financial charges	23	(220,116)	(142,435)
Other income and losses	24	142,155	1,124,667
Profit / (loss) before taxation		(2,741,432)	(11,062,384)
Taxation	25	-	(606,267)
Profit/(loss) for the year		(2,741,432)	(11,668,650)
Earnings/(loss) per share - basic	26	(27.41)	(116.69)

*The annexed notes from 1 to 39 form an integral part of these financial statements.*_____
Chief Executive Officer

MONEYLINE SECURITIES (PVT) LTD.
Statement of Comprehensive Income (Un-Audited)
For the Period Ended 31 December 2022

	Un-Audited	Audited
<i>Note</i>	Dec-22 Rupees	Jun-22 Rupees
Profit/(loss) for the year	(2,741,432)	(11,668,650)
Other comprehensive income		
Items that will not be reclassified subsequently to profit or loss		
Unrealized gain / (loss) during the period in the market value of investments measured at FVOCI		(940,188)
Total comprehensive income/(loss) for the year	<u>(2,741,432)</u>	<u>(12,608,838)</u>

The annexed notes from 1 to 39 form an integral part of these financial statements.


 Chief Executive Officer



MONEYLINE SECURITIES (PVT) LTD.
Statement of Cash Flows (Un-Audited)
For the Period Ended 31 December 2022 (From July 01, 2022 to June 30, 2022)

	Un-Audited	Audited
	Dec-22	Jun-22
	Rupees	Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	(2,741,432)	(11,062,384)
Adjustments:		
Depreciation and impairment	156,566	5,900
Provision for doubtful debts	3,125,850	(4,392,716)
Realized loss / (gain) on sale of short-term investments	-	1,635,335
Unrealized loss / (gain) on short-term investments	1,014,595	531,698
Interest income	(5,339)	(80,884)
Dividend Received	(1,018,055)	(3,018,771)
Finance charges	211,787	142,435
	3,485,405	(5,177,002)
Operating profit before working capital changes	743,973	(16,239,386)
(Increase)/decrease in current assets		
Trade debts - net	(3,315,566)	2,923,568
Loans and advances	795,710	747,201
Other Receivables	-	194,481
Trade deposits and short-term prepayments	1,400,000	7,577,481
Increase/(decrease) in current liabilities		
Trade and other payables	(4,565,337)	(15,133,349)
	(5,685,194)	(3,690,619)
Cash generated from / (used in) operations	(4,941,220)	(19,930,005)
Proceeds from net sales of / (acquisition of) short-term investments	3,945,719	1,755,606
Finance charges paid	(211,787)	(142,435)
Interest income	5,339	80,884
Dividend Received	1,018,055	3,018,771
Taxes paid	(166,657)	(635,659)
	4,590,668	4,077,167
Net cash from operating activities	(350,552)	(15,852,838)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property and equipment	(5,900)	(50,099)
Decrease / (increase) in long-term deposits	-	387,500
	(5,900)	337,401
Net cash generated from / (used in) investing activities		
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from / (repayment of) Short Term Loan	(1,965,233)	(923,150)
Net cash generated from / (used in) financing activities	(1,965,233)	(923,150)
Net (decrease)/increase in cash and cash equivalents	(2,321,687)	(16,438,586)
Cash and cash equivalents at the beginning of the year	10,339,616	26,778,201
Cash and cash equivalents at the end of the year	8,017,929	10,339,616

Chief Executive Officer



MONEYLINE SECURITIES (PVT) LTD.

Statement of Changes in Equity (Un-Audited)

For the Period Ended 31 December 2022 (From July 01, 2022 to June 30, 2022)

	Issued, subscribed and paid-up capital	Unappropriated profit/ (loss)	Unrealized surplus / (deficit) on re- measurement of investments measured at FVOCI	Total
Rupees.....			
Balance as at July 1, 2021	100,000,000	(20,622,236)	10,895,717	90,273,481
Total comprehensive income for the year				
Profit/ loss for the year		(11,668,650)		(11,668,650)
Other comprehensive income/(loss)			(940,188)	(940,188)
	-	(11,668,650)	(940,188)	(12,608,838)
Balance as at June 30, 2022	100,000,000	(32,290,886)	9,955,529	77,664,643
Total comprehensive income for the year				
Profit/ loss for the year		(2,741,432)		(2,741,432)
Other comprehensive income/(loss)				
	-	(2,741,432)	-	(2,741,432)
Balance as at 31 December, 2022	100,000,000	(35,032,318)	9,955,529	74,923,211



Chief Executive Officer

