

CREATIVE CAPITAL SECURITIES (PRIVATE) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2024

	Note	Dec 2024 (Rupees)	June 2024 (Rupees)
ASSETS			
NON CURRENT ASSETS			
Property and equipment	1	6,563,595	6,940,570
Intangible assets	2	2,500,000	2,500,000
Investment at fair value through other comprehensive income	3	30,003,134	13,850,096
Long term deposits	4	553,156	553,156
		39,619,885	23,843,822
CURRENT ASSETS			
Trade debts	5	46,660,645	56,010,981
Investment at fair value through profit and loss	6	6,308,430	5,148,053
Investment in Margin Financing	7	9,414,398	4,181,008
Advances, deposits, prepayments and other receivables	8	69,566,597	63,419,307
Cash and bank balances	9	9,070,051	10,945,117
		141,020,121	139,704,466
		180,640,007	163,548,288
SHARE CAPITAL AND RESERVES			
Authorized capital		200,000,000	200,000,000
Share capital			
Issued, subscribed and paid-up capital		141,095,700	141,095,700
Capital Reserves			
Surplus/(Deficit) - Investment at Fair value through OCI		19,191,195	3,038,157
Revenue reserves			
Accumulated Profit/(Loss)		14,017,313	7,824,780
		174,304,208	151,958,637
CURRENT LIABILITIES			
Trade and other payable	11	6,335,799	11,589,651
		6,335,799	11,589,651
Contingencies and commitments	12		
		180,640,007	163,548,288

The annexed notes form an integral part of these financial statements.

Chief Executive



Director

CREATIVE CAPITAL SECURITIES (PRIVATE) LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD ENDED DECEMBER 31, 2024

	Note	Dec 2024 (Rupees)	Dec 2023 (Rupees)
Revenue from Contract with Customers	13	8,793,525	4,750,063
Operating and administrative expenses	14	(8,479,999)	(5,483,572)
Other income	15	6,605,488	4,291,694
PROFIT/(LOSS) BEFORE TAXATION		6,919,014	3,558,185
Taxation	16	(726,481)	-
PROFIT/(LOSS) AFTER TAXATION		6,192,533	3,558,185

The annexed notes form an integral part of these financial statements.


 Chief Executive




 Director

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

	Dec 2024 (Rupees)	Dec 2023 (Rupees)
Profit/(loss) for the year	6,192,533	3,558,185
Other Comprehensive Income/ Loss		
Items that will not be subsequently reclassified in profit or loss		
Unrealised gain/ (loss) on revaluation of investments at fair value through other comprehensive income	16,153,038	(2,940,849)
	16,153,038	(2,940,849)
TOTAL COMPREHENSIVE INCOME/ (LOSS)	22,345,571	617,336

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Chief Executive





Director

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

	Share capital	Capital Reserves	Revenue Reserves	
	Issued, Subscribed and Paid-up Capital	Surplus/ (Deficit) - Investment (FVTOCI)	Accumulated Profit/(Loss)	Total
<i>-----Rupees-----</i>				
Balance as at July 01, 2023	141,095,700	(2,811,103)	4,473,551	142,758,148
Net loss for the year	-	-	3,351,229	3,351,229
Other comprehensive loss	-	5,849,260	-	5,849,260
Balance as at June 30, 2024	141,095,700	3,038,157	7,824,780	151,958,637
Net loss for the period	-	-	6,192,533	6,192,533
Other comprehensive loss	-	16,153,038	-	16,153,038
Balance as at December 31, 2024	141,095,700	19,191,195	14,017,315	174,304,208

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 Chief Executive




 Director

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

	Note	Dec 2024 (Rupees)	Dec 2023 (Rupees)
CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(loss) before taxation		6,919,014	3,558,185
<u>Adjustment for non-cash items:</u>			
Depreciation		376,975	385,441
Capital (Gain)/loss on investment at fair value through P&L		(1,290,607)	(158,790)
Expected credit loss		-	-
Dividend Income		1,145,184	-
		<u>231,552</u>	<u>226,651</u>
Operating profit/(loss) before working capital changes		7,150,566	3,784,836
<u>Changes in working capital</u>			
Decrease / (increase) in long term deposits		-	(21,856)
Decrease / (increase) in trade debts		9,350,336	3,396,826
Decrease / (increase) in investment in margin financing		(5,233,390)	(375,160)
Decrease / (increase) in advances, deposits and prepayments		(6,147,290)	(5,493,186)
(Decrease) / increase in trade and other payable		(5,253,852)	19,039,773
Net changes in working capital		(7,284,196)	16,546,397
Taxes paid		(726,481)	(511,259)
Net cash (used in)/generated from operating activities		(860,111)	19,819,974
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment		-	(34,000)
Acquisition/Disposal of investments		130,230	216,449
Dividend Received		(1,145,184)	-
Net cash generated from investing activities		(1,014,954)	182,449
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash generated from financing activities		-	-
Net increase in cash and cash equivalent		(1,875,066)	20,002,423
Cash and cash equivalent at beginning of the year		10,945,117	6,273,467
Cash and cash equivalent at end of the year		9,070,051	26,275,890

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Chief Executive





Director