

JS Global Capital Limited

17/18th Floor, The Centre Plot No. 28, 58-5 Abdullah Haroon Road Saddar, Karachi-74400, Pakistan. www.jsgcl.com

UAN: +92 21 111 574 111 Fax: +92 21 3563 2574 NTN: 1558280-9

JSGCL/CS/060/2024 August 16, 2024

The General Manager

Pakistan Stock Exchange Limited Stock Exchange Building Stock Exchange Road Karachi.

Subject:

Financial Results for the half year ended June 30, 2024

Dear Sir,

We have to inform you that the Board of Directors of JS Global Capital Limited ("the Company") in their meeting held on August 16, 2024 at 9:30 a.m. (PST) at 20th Floor, The Center, Plot No. 28, SB-5, Abdullah Haroon Road, Saddar, Karachi, recommended the following:

CASH DIVIDEND

BONUS SHARES

RIGHT SHARES

ANY OTHER ENTITLEMENT / CORPORATE ACTION

Nil

ANY OTHER PRICE SENSITIVE INFORMATION

Nil

The financial results of the Company are attached.

The Half yearly Report of the Company will be transmitted through PUCARS separately, within the specified time.

Yours Sincerely,

Muhammad Farukh Company Secretary

CC:

The Executive Director
Enforcement and Monitoring Division
Securities and Exchange Commission of Pakistan
8th Floor, Jinnah Avenue, NIC Building

Blue Area, Islamabad.

JS GLOBAL CAPITAL LIMITED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED) FOR THE PERIOD ENDED JUNE 30, 2024

Note 18 519,691,364 290,492,250 274,905,782 137,507,563 2023 2024 2023 2024 2023 2024 2023 2024 2023 2024 2023 2024 2023 2024 2023 2024 2023 2024 2023 2024 2023 2024 2025 274,905,782 2137,507,563 2021			Six months ended		Three months ended	
Note			the state of the s		June 30,	June 30,
Capital gain on sale of investments - net 6,897,237 56,020,421 56,908,907 30,246,357 Unrealised gain / (loss) on remeasurement of investments at fair value through profit or loss - net Unrealised (loss) / gain on remeasurement of derivatives at fair value through profit or loss - net Unrealised (loss) / gain on remeasurement of derivatives at fair value through profit or loss - net Unrealised (loss) / gain on remeasurement of derivatives at fair value through profit or loss - net Unrealised (loss) / gain on remeasurement of derivatives at fair value through profit or loss - net Unrealised (loss) / gain on remeasurement of derivatives at fair value through profit or loss - net (3,887,876) (14,151,462) (1,186,997) (16,130,118) Dividend income 95,085,675 40,595,139 21,948,007 29,438,588 Margin finance income 93,634,128 58,046,973 48,259,285 29,147,413 714,446,049 439,238,158 401,924,230 219,492,285 Administrative and operating expenses (522,082,072) (377,512,822) (273,075,583) (202,594,396) 192,363,977 61,725,346 128,848,647 16,897,889 192,363,977 61,725,346 128,848,647 16,897,889 192,363,977 61,725,346 128,848,647 16,897,889 192,363,977 61,725,346 128,848,647 16,897,889 151,828,750 174,773,224 71,275,747 Provision for Sindh Workers' Welfare Fund (4,593,005) (1,944,115) (2,910,521) (918,620) (1,944,115) (2,910,521) (918,620) (1,944,147) (58,846,798) (31,358,855) (29,568,536) (29,568,536) (29,568,536) (29,568,536) (29,568,536) (29,568,536) (24,750) (25,56,856) (25,5		Note	ATTICLE OF THE PARTY OF THE PAR			
Unrealised gain / (loss) on remeasurement of investments at fair value through profit or loss - net 3,025,521 8,234,837 1,089,246 9,282,482 Unrealised (loss) / gain on remeasurement of derivatives at fair value through profit or loss - net (3,887,876) (14,151,462) (1,186,997) (16,130,118) Dividend income 95,085,675 40,595,139 21,948,007 29,438,588 Margin finance income 93,634,128 58,046,973 48,259,285 29,147,413 714,446,049 439,238,158 401,924,230 219,492,285 Administrative and operating expenses (522,082,072) (377,512,822) (273,075,583) (202,594,396) 192,363,977 61,725,336 128,848,647 16,897,889 Other operating income - net 87,207,716 90,103,414 45,924,577 54,377,858 279,577,693 151,828,750 174,773,224 71,275,747 Provision for Sindh Workers' Welfare Fund (4,593,005) (1,944,115) (2,910,521) (918,620) (918,620) (1,944,115) (2,910,521) (918,620) (1,944,115) (2,910,521) (918,620) (1,944,115) (1,940,921,437) (Operating revenue	18	519,691,364	290,492,250	274,905,782	137,507,563
of investments at fair value through profit or loss - net 3,025,521 8,234,837 1,089,246 9,282,482 Unrealised (loss) / gain on remeasurement of derivatives at fair value through profit or loss - net (3,887,876) (14,151,462) (1,186,997) (16,130,118) Dividend income 95,085,675 40,595,139 21,948,007 29,438,588 Margin finance income 93,634,128 58,046,973 48,259,285 29,147,413 Administrative and operating expenses (522,082,072) (377,512,822) (273,075,583) (202,594,396) Other operating income - net 87,207,716 90,103,414 45,924,577 54,377,858 279,571,693 151,828,750 174,773,224 71,275,747 Provision for Sindh Workers' Welfare Fund (4,593,005) (1,944,115) (2,910,521) (918,620) Finance cost 19 (49,921,437) (58,846,798) (31,358,855) (29,568,536) Profit before income taxes and final taxes 225,057,251 91,037,837 140,503,848 40,788,591 Taxation - Final Taxation (14,097,007) (6,844,233) (1,651,655) (24,750) <	Capital gain on sale of investments - net		6,897,237	56,020,421	56,908,907	30,246,357
Comparison of derivatives at fair value through profit or loss - net Comparison of derivatives at fair value through profit or loss - net Comparison of defined income Comparison of defined Comparison of defined Comparison of defined Comparison of defined income taxes and final taxes Comparison of defined income taxes Comparison of defined Comparison of defined income taxes Comparison of defined Comparison of define	of investments at fair value through profit		3,025,521	8,234,837	1,089,246	9,282,482
Margin finance income 93,634,128 58,046,973 48,259,285 29,147,413 714,446,049 439,238,158 401,924,230 219,492,285 Administrative and operating expenses (522,082,072) (377,512,822) (273,075,583) (202,594,396) 192,363,977 61,725,336 128,848,647 16,897,889 Other operating income - net 87,207,716 90,103,414 45,924,577 54,377,858 279,571,693 151,828,750 174,773,224 71,275,747 Provision for Sindh Workers' Welfare Fund (4,593,005) (1,944,115) (2,910,521) (918,620) Finance cost 19 (49,921,437) (58,846,798) (31,358,855) (29,568,536) Profit before income taxes and final taxes 225,057,251 91,037,837 140,503,848 40,788,591 Taxation - Final Taxation (14,097,007) (6,844,233) (1,651,655) (24,750) Profit before income tax (49,258,448) (18,026,460) (36,337,779) (8,957,123) (2,555,825)	of derivatives at fair value through profit or		(3,887,876)	(14,151,462)	(1,186,997)	(16,130,118)
714,446,049 439,238,158 401,924,230 219,492,285 Administrative and operating expenses (522,082,072) (377,512,822) (273,075,583) (202,594,396) 192,363,977 61,725,336 128,848,647 16,897,889 Other operating income - net 87,207,716 90,103,414 45,924,577 54,377,858 279,571,693 151,828,750 174,773,224 71,275,747 Provision for Sindh Workers' Welfare Fund (4,593,005) (1,944,115) (2,910,521) (918,620) (1,944,115) (2,910,521) (918,620) (1,944,115) (2,910,521) (2,9568,536) (2,9568,536) (2,9568,536) (2,9568,536) (2,9568,536) (1,044,233) (1,651,655) (2,9568,536) (1,044,233) (1,651,655) (2,9568,536) (1,044,233) (1,051,055) (1,044,233) (1,051,055) (1,044,236	Dividend income		95,085,675	40,595,139	21,948,007	29,438,588
Administrative and operating expenses (522,082,072) (377,512,822) (273,075,583) (202.594,396) 192,363,977 61,725,336 128,848,647 16,897,889 Other operating income - net 87,207,716 90,103,414 45,924,577 54,377,858 279,571,693 151,828,750 174,773,224 71,275,747 Provision for Sindh Workers' Welfare Fund (4,593,005) (1,944,115) (2,910,521) (918,620) Finance cost 19 (49,921,437) (58,846,798) (31,358,855) (29,568,536) Profit before income taxes and final taxes 225,057,251 91,037,837 140,503,848 40,788,591 Taxation - Final Taxation (14,097,007) (6,844,233) (1,651,655) (24,750) Profit before income tax 210,960,244 84,193,604 138,852,193 40,763,841 Taxation - current (49,258,448) (18,026,460) (36,337,779) (8,957,123) (2,555,825)	Margin finance income		93,634,128	58,046,973	48,259,285	29,147,413
192,363,977 61,725,336 128,848,647 16,897,889			714,446,049	439,238,158	401,924,230	219,492,285
Other operating income - net 87,207,716 90,103,414 45,924,577 54,377,858 279,571,693 151,828,750 174,773,224 71,275,747 Provision for Sindh Workers' Welfare Fund (4,593,005) (1,944,115) (2,910,521) (918,620) Finance cost 19 (49,921,437) (58,846,798) (31,358,855) (29,568,536) Profit before income taxes and final taxes 225,057,251 91,037,837 140,503,848 40,788,591 Taxation - Final Taxation (14,097,007) (6,844,233) (1,651,655) (24,750) Profit before income tax 210,960,244 84,193,604 138,852,193 40,763,841 Taxation - current - deferred (49,258,448) (5,511,650) (18,026,460) (36,337,779) (2,555,825) (2,555,825)	Administrative and operating expenses					
Provision for Sindh Workers' Welfare Fund (4,593,005) (1,944,115) (2,910,521) (918,620) Finance cost 19 (49,921,437) (58,846,798) (31,358,855) (29,568,536) Profit before income taxes and final taxes 225,057,251 91,037,837 140,503,848 40,788,591 Taxation - Final Taxation (14,097,007) (6,844,233) (1,651,655) (24,750) Profit before income tax 210,960,244 84,193,604 138,852,193 40,763,841 Taxation - current - deferred (49,258,448) (18,026,460) (36,337,779) (8,957,123) 1,134,244 (5,511,650) 2,724,985 (2,555,825)	Other operating income - net		87,207,716	90,103,414	45,924,577	54,377,858
Finance cost 19 (49,921,437) (58,846,798) (31,358,855) (29,568,536) Profit before income taxes and final taxes 225,057,251 91,037,837 140,503,848 40,788,591 Taxation - Final Taxation (14,097,007) (6,844,233) (1,651,655) (24,750) Profit before income tax 210,960,244 84,193,604 138,852,193 40,763,841 Taxation - current (49,258,448) (18,026,460) (36,337,779) (8,957,123) (2,555,825)			279,571,693	151,828,750	174,773,224	71,275,747
Profit before income taxes and final taxes 225,057,251 91,037,837 140,503,848 40,788,591 Taxation - Final Taxation (14,097,007) (6,844,233) (1,651,655) (24,750) Profit before income tax 210,960,244 84,193,604 138,852,193 40,763,841 Taxation - current - deferred (49,258,448) - 1,134,244 (5,511,650) 2,724,985 (25,556,825)	Provision for Sindh Workers' Welfare Fund		(4,593,005)	(1,944,115)	(2,910,521) :	(918,620)
Taxation - Final Taxation (14,097,007) (6,844,233) (1,651,655) (24,750) Profit before income tax 210,960,244 84,193,604 138,852,193 40,763,841 Taxation - current (49,258,448) (18,026,460) (36,337,779) (8,957,123) (2,555,825)	Finance cost	19	(49,921,437)	(58,846,798)	(31,358,855)	(29,568,536)
Profit before income tax 210,960,244 84,193,604 138,852,193 40,763,841 Taxation - current - deferred (49,258,448) (18,026,460) (36,337,779) (8,957,123) (2,555,825)	Profit before income taxes and final taxes		225,057,251	91,037,837	140,503,848	40,788,591
Taxation - current (49,258,448) (18,026,460) (36,337,779) (8,957,123) - deferred (1,134,244) (5,511,650) (2,555,825)	Taxation - Final Taxation		(14,097,007)	(6,844,233)	(1,651,655)	(24,750)
- deferred 1,134,244 (5,511,650) 2,724,985 (2,555,825)	Profit before income tax		210,960,244	84,193,604	138,852,193	40,763,841
		20.1	1,134,244	(5,511,650)	2,724,985	(2,555,825)
Profit after taxation 162,836,040 60,655,494 105,239,399 29,250,893	Profit after taxation		162,836,040	60,655,494	105,239,399	29,250,893
Earnings per share - basic and diluted 21 <u>5.93</u> <u>2.21</u> <u>3.83</u> <u>1.06</u>	Earnings per share - basic and diluted	21	5.93	2.21	3.83	1.06

The annexed notes 1 to 26 form an integral part of these condensed interim financial statements.

Chief Executive Officer Director

Chief Financial Officer

