

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	<u>Nil</u>
BONUS SHARES	<u>Nil</u>
RIGHT SHARES	<u>Nil</u>
ANY OTHER ENTITLEMENT / CORPORATE ACTION	<u>Nil</u>
ANY OTHER PRICE SENSITIVE INFORMATION	<u>Nil</u> :

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	Six months ended		Three months ended	
		June 30, 2024	June 30, 2023	June 30, 2024	June 30, 2023
		(Rupees)		(Rupees)	
Operating revenue	18	519,691,364	290,492,250	274,905,782	137,507,563
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		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
		<u>714,446,049</u>	<u>439,238,158</u>	<u>401,924,230</u>	<u>219,492,285</u>
Administrative and operating expenses		(522,082,072)	(377,512,822)	(273,075,583)	(202,594,396)
		<u>192,363,977</u>	<u>61,725,336</u>	<u>128,848,647</u>	<u>16,897,889</u>
Other operating income - net		87,207,716	90,103,414	45,924,577	54,377,858
		<u>279,571,693</u>	<u>151,828,750</u>	<u>174,773,224</u>	<u>71,275,747</u>
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		<u>225,057,251</u>	<u>91,037,837</u>	<u>140,503,848</u>	<u>40,788,591</u>
Taxation - Final Taxation		(14,097,007)	(6,844,233)	(1,651,655)	(24,750)
Profit before income tax		<u>210,960,244</u>	<u>84,193,604</u>	<u>138,852,193</u>	<u>40,763,841</u>
Taxation - current		(49,258,448)	(18,026,460)	(36,337,779)	(8,957,123)
- deferred		1,134,244	(5,511,650)	2,724,985	(2,555,825)
	20.1	<u>(48,124,204)</u>	<u>(23,538,110)</u>	<u>(33,612,794)</u>	<u>(11,512,948)</u>
Profit after taxation		<u>162,836,040</u>	<u>60,655,494</u>	<u>105,239,399</u>	<u>29,250,893</u>
Earnings per share - basic and diluted	21	<u>5.93</u>	<u>2.21</u>	<u>3.83</u>	<u>1.06</u>

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

Director

Chief Executive Officer

Chief Financial Officer

