

JSGCL/CS/067/2024
October 22, 2024

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Subject: **Financial Results for the nine months ended September 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 October 22, 2024 at 9:30 a.m. (PST) at 20th Floor, The Center, Plot No. 28, SB-5, Abdullah Haroon Road, Saddar, Karachi, has approved the un-audited financial statements and 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 Quarterly 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 SEPTEMBER 30, 2024

| | Note | Nine months ended | | Three months ended | |
|---|------|---|---|---|---|
| | | September 30, 2024 (Un-audited) ----- (Rupees) ----- | September 30, 2023 (Un-audited) ----- (Rupees) ----- | September 30, 2024 (Un-audited) ----- (Rupees) ----- | September 30, 2023 (Un-audited) ----- (Rupees) ----- |
| Operating revenue | 18 | 812,382,609 | 476,219,963 | 292,691,245 | 185,727,713 |
| Capital gain on sale of investments - net | | 20,719,375 | 43,970,316 | 13,822,138 | (12,050,105) |
| Unrealised (loss) / gain on remeasurement of investments at fair value through profit or loss - net | | (20,469,116) | 2,729,638 | (23,494,637) | (5,505,199) |
| Unrealised gain / (loss) on remeasurement of derivatives at fair value through profit or loss - net | | 3,223,887 | (9,478,569) | 7,111,763 | 4,672,893 |
| Dividend income | | 116,357,392 | 85,047,849 | 21,271,717 | 44,452,710 |
| Margin finance income | | 132,807,645 | 90,402,446 | 39,173,517 | 32,355,473 |
| | | 1,065,021,792 | 688,891,643 | 350,575,743 | 249,653,485 |
| Administrative and operating expenses | | (796,068,871) | (612,771,521) | (273,986,799) | (235,258,699) |
| | | 268,952,921 | 76,120,122 | 76,588,944 | 14,394,786 |
| Other operating income - net | | 138,700,322 | 135,400,464 | 51,492,606 | 45,297,050 |
| | | 407,653,243 | 211,520,586 | 128,081,550 | 59,691,836 |
| Provision for Sindh Workers' Welfare Fund Finance cost | 19 | (6,539,070) | (2,481,026) | (1,946,065) | (536,911) |
| | | (78,806,156) | (87,469,332) | (28,884,719) | (28,622,534) |
| Profit before income taxes and final taxes | | 322,308,017 | 121,570,228 | 97,250,766 | 30,532,391 |
| Taxation - Final Taxation | | (16,572,862) | (11,076,844) | (2,475,855) | (4,232,611) |
| Profit before income tax | | 305,735,155 | 110,493,384 | 94,774,911 | 26,299,780 |
| Taxation - current | | (80,165,480) | (19,832,442) | (30,907,032) | (1,805,982) |
| - prior | | - | - | - | - |
| - deferred | | 1,649,964 | (2,234,244) | 515,720 | 3,277,406 |
| | 20.1 | (78,515,516) | (22,066,686) | (30,391,312) | 1,471,424 |
| Profit after taxation | | 227,219,639 | 88,426,698 | 64,383,599 | 27,771,204 |
| Earnings per share - basic and diluted | 21 | 8.27 | 3.22 | 2.34 | 1.01 |

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

Director

Chief Executive Officer

Chief Financial Officer

