

TRI-STAR MUTUAL FUND LIMITED
STATEMENT OF FINANCIAL POSITION
FOR THE HALF YEARLY ENDED DECEMBER 31, 2024

	December 2024	June 2024
	Rupees	
<u>ASSETS</u>		
<u>NON CURRENT ASSETS</u>		
Long Term Deposits	12,500	12,500
<u>CURRENT ASSETS</u>		
Investments	115,343,180	92,375,186
Advance Income Tax	233,279	641,564
Other Receivables	1,345,556	5,422
Balances with Bank	232,046	50,243
	<u>117,154,061</u>	<u>93,072,415</u>
TOTAL ASSETS	<u>117,166,561</u>	<u>93,084,915</u>
<u>LIABILITIES</u>		
<u>CURRENT LIABILITIES</u>		
Payable to Investments Adviser- an associated co	19,124,623	15,166,426
Accrued expenses	6,582,132	5,217,290
Unclaimed Dividend	2,124,184	426,082
Provision For taxation	6,228	414,513
	<u>27,837,167</u>	<u>21,224,311</u>
NET ASSETS	<u>89,329,394</u>	<u>71,860,604</u>
<u>AUTHORISED SHARE CAPITAL</u>		
20,000,000 Certificates of Rs. 10/- each	<u>200,000,000</u>	<u>200,000,000</u>
<u>CERTIFICATE CAPITAL AND RESERVES</u>		
Certificate Capital	50,000,000	50,000,000
Unrealized (Loss) due to Change in Fair value of Investment	(4,319,955)	(2,080,067)
Unappropriated Profit / (Loss)	43,649,349	23,940,671
TOTAL CERTIFICATE HOLDERS' FUND	<u>89,329,394</u>	<u>71,860,604</u>
Net Assets value per certificate - Rupees	<u>17.87</u>	<u>14.37</u>
CONTINGENCIES & COMMITMENTS		



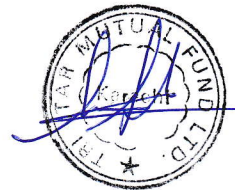
TRI-STAR MUTUAL FUND LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

	Half year ended		Quarter ended	
	July-Dec	July-Dec	Oct-Dec	Oct-Dec
	2024	2023	2024	2023
	-----Rupees-----			
INCOME				
Income from Operations	26,589,525	18,587,299	29,127,294	10,224,454
OPERATING EXPENSES				
Administrative	1,874,619	1,348,249	484,554	336,549
Financial Charges	-	120	-	70
	1,874,619	1,348,369	484,554	336,619
Profit before taxation	24,714,906	17,238,930	28,642,741	9,887,835
Taxation	(6,228)	-	(2,805)	-
Profit after taxation	24,708,678	17,238,930	28,639,936	9,887,835
Other comprehensive income/(Loss) for the period:	(2,239,888)	3,054,388	(449,329)	3,318,662
Total comprehensive Income/(Loss) for the period	22,468,790	20,293,318	28,190,607	13,206,497
Earning per certificate (Rupees)	4.49	4.06	5.64	2.64



TRI-STAR MUTUAL FUND LIMITED
STATEMENT OF MOVEMENT IN CERTIFICATE HOLDERS EQUITY
FOR THE HALF YEARLY ENDED DECEMBER 31, 2024

Particulars	Certificate Capital	Unrealized Gain/(Loss) due to Change in the value of Investments	Accumulated (Loss)/ Unappropriated Profit	Total
(Rupees)			
Balance as at June 30, 2023	50,000,000	(8,245,106)	(232,798)	41,522,096
Total Comprehensive income for the period	-	3,054,388	17,238,930	20,293,318
Balance as at December 31, 2023	50,000,000	(5,190,718)	17,006,132	61,815,414
Balance as at June 30, 2024	50,000,000	(2,080,067)	23,940,671	71,860,604
Total Comprehensive (Loss) for the period		(2,239,888)	24,708,678	22,468,790
Final dividend @ 10% for the year ended June 30, 2024			(5,000,000)	(5,000,000)
Balance as at December 31, 2024	50,000,000	(4,319,955)	43,649,349	89,329,394



TRI-STAR MUTUAL FUND LIMITED
STATEMENT OF CASH FLOW
FOR THE HALF YEARLY ENDED DECEMBER 31, 2024

	December 2024	December 2023
	Rupees	
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	24,714,906	17,238,930
Adjustment for non-cash changes and other items:		
Dividend Income	(1,381,643)	(31,809)
Unrealized diminution on re-measurement of investments classified as 'Financial Assets at fair value through profit or loss' - net	(25,207,882)	(18,555,490)
	(26,589,525)	(18,587,299)
Operating cash (outflow)/inflow before working capital changes	(1,874,619)	(1,348,369)
Decrease/(Increase) in Assets		
Other receivables	(1,340,134.00)	5,788
(Decrease)/Increase in liabilities		
Due to Investment Advisor	3,958,197	1,369,327
Directors Loan	0	-
Accrued Expenses and other Liabilities	1,364,842	(34,518)
Unpaid dividend payable	1,698,102	-
	5,681,007	1,340,597
Net cash (outflow) from operating activities	3,806,388	(7,772)
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	1,381,643	31,809
Net cash (outflow)/inflow from investing activities	1,381,643	31,809
	5,188,031	24,037
CASH FLOW FROM FINANCING ACTIVITIES		
Final cash dividend paid	(5,000,000)	-
Income tax Paid	(6,228)	(5,638)
Net cash used in financing activities	(5,006,228)	(5,638)
Net increase/(decrease) in Cash and Cash Equivalent	181,803	18,399
Cash and Cash Equivalent at the beginning of the year	50,242	188,840
Cash and Cash Equivalent at the end of the period	232,045	207,239

