

JSGL/CS/080/2023  
August 16, 2023

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

Subject: **Financial Results for the half year ended June 30, 2023**

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, 2023 at 9:30 a.m. (PST) at 20<sup>th</sup> 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  
8<sup>th</sup> 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, 2023**

	Note	Six months ended		Three months ended	
		June 30, 2023 (Un-audited) ----- (Rupees) -----	June 30, 2022 (Un-audited) -----	June 30, 2023 (Un-audited) ----- (Rupees) -----	June 30, 2022 (Un-audited) -----
Operating revenue	17	290,492,250	198,666,344	137,507,563	100,427,581
Capital gain on sale of investments - net		56,020,421	46,122,095	30,246,357	22,333,650
Unrealised gain / (loss) on remeasurement of investments at fair value through profit or loss - net		8,234,837	(13,287,566)	9,282,482	(50,373,659)
Unrealised (loss) / gain on remeasurement of derivatives at fair value through profit or loss - net		(14,151,462)	14,890,162	(16,130,118)	56,064,718
Dividend income		40,595,139	28,978,384	29,438,588	13,887,904
Margin finance income		58,046,973	47,204,416	29,147,413	25,480,187
		439,238,158	322,573,835	219,492,285	167,870,381
Administrative and operating expenses		(377,512,822)	(342,844,088)	(202,594,396)	(173,565,901)
		61,725,336	(20,270,253)	16,897,889	(5,695,520)
Other operating income - net		90,103,414	152,455,639	54,377,858	63,031,215
		151,828,750	132,185,386	71,275,747	57,335,695
Provision for Sindh Workers' Welfare Fund		(1,944,115)	(865,351)	(918,620)	(328,076)
Finance cost	18	(58,846,798)	(89,398,298)	(29,568,536)	(41,462,344)
Profit before taxation		91,037,837	41,920,737	40,788,591	15,545,275
Taxation - current		(24,870,693)	(10,851,683)	(8,981,873)	(6,219,556)
- prior		-	(21,871,859)	-	(21,871,859)
- deferred		(5,511,650)	1,357,819	(2,555,825)	2,338,447
	19.1	(30,382,343)	(31,365,723)	(11,537,698)	(25,752,968)
Profit/ (loss) after taxation		60,655,494	10,555,014	29,250,893	(10,207,693)
Earnings per share - basic and diluted	20	2.21	0.38	1.06	(0.37)

The annexed notes 1 to 25 form an integral part of these financial statements

Director

Chief Executive Officer

Chief Financial Officer

