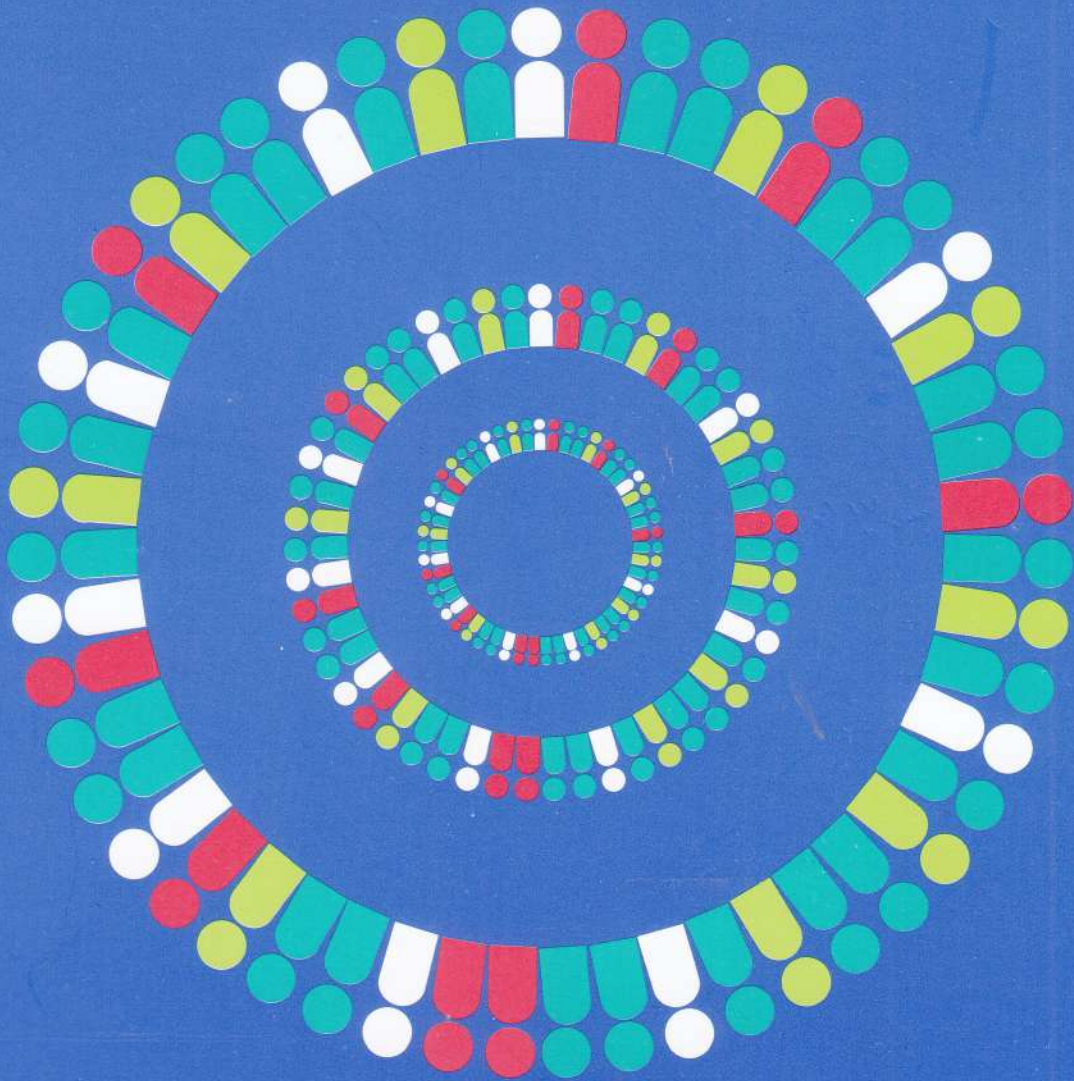


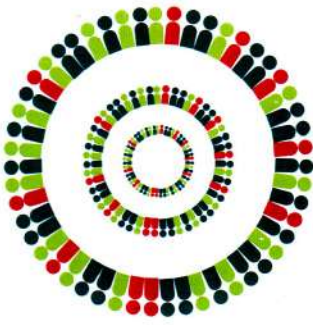
Sakarwala Capital Securities  
(Private) Limited  
For the year ended  
June 30, 2021



27 NET CAPITAL BALANCE AND LIQUID CAPITAL BALANCE

27.1 Net Capital Balance As At 30th June 2021

DESCRIPTION	VALUATION BASIS	VALUE
<b><u>CURRENT ASSETS</u></b>		
Cash in hand	As per book value	-
Cash at bank	Bank balances pertaining to house	41,331,351
	Bank balances pertaining to client	97,304,192
		138,635,543
Deposits against exposure and losses	As per book value	5,000,000
Trade Receivable	Book Value	20,301,413
	Less: overdue for more than 14 days	(8,684,438)
		11,616,975
Receivable under Margin financing	Book Value	12,594,263
Investment in Listed Securities in the name of broker	Market value	46,613,131
	Less: 15% discount	(6,991,970)
		39,621,162
Securities purchased for client	Securities purchased for the client and held by the member where the payment has not been received within 14 days.	6,137,028
		213,604,970
<b><u>CURRENT LIABILITIES</u></b>		
Trade Payable	Book value	97,212,161
	Less: Overdue for more than 30 days	(37,540,144)
		59,672,017
Other liabilities	Overdue for more than 30 days	37,540,144
	As classified under the generally accepted accounting principles.	3,305,430
		40,845,574
<b>Net Capital Balance As At 30th June 2021</b>		<b>113,087,379</b>



---

## OFFICES IN PAKISTAN

### **Karachi Office:**

402 Progressive Centre,  
30-A, Bloack-6 P.E.C.H.S,  
Shahrah-e-Faisal, Karachi.  
Phone +92 (21) 34322551-3

### **Lahore Office:**

193-A, Shah Jamal,  
Lahore - 54000.  
Phone: +92 (42) 35403550-1, 35403588  
Fax: +92 (42) 35403599  
Email: [info@uhy-hnco.com](mailto:info@uhy-hnco.com)  
Web: <http://www.uhy-hnco.com>

### **Islamabad Office:**

West Lower Ground, Pak Plaza (19-A)  
Fazl-e-Haq Road, Blue Area, Islamabad.  
Phone: +92 (51) 2873431-3  
Fax: +92 (51) 2261791

---

## **UHY** INTERNATIONAL

UHY Hassan Naeem & Company is a member of Urbach Hacker Young International Limited, a UK company, and forms part of the international UHY network of legally independent accounting and consulting firms. UHY is the brand name for the UHY international network. The services described herein are provided by the Firm and not by UHY or any other member firm of UHY. Neither UHY nor any member of UHY has any liability for services provided by other members.