

Delight Equity (Private) Limited Profit and Loss Basis: Accrual										
	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	
Account	Total	Total	Total	Total	Total	Total	Total	Total	Total	Grand Total
Operating Income										
Deposit Profit - PSX	22,029.00	22,029.00	22,029.00	22,029.00	22,029.00	22,029.00	22,029.00	22,029.00	22,029.00	198,261.00
Tax on Profit	- 4,406.00	- 4,406.00	- 4,406.00	- 4,406.00	- 4,406.00	- 4,406.00	- 4,406.00	- 4,406.00	- 4,406.00	- 39,654.00
Total for Deposit Profit - PSX	17,623.00	17,623.00	17,623.00	17,623.00	17,623.00	17,623.00	17,623.00	17,623.00	17,623.00	158,607.00
PSX Comission Income	-	-	-	8,626.57	6,686.73	22,136.77	63,946.84	30,505.91	20,292.64	152,195.46
Total for Operating Income	17,623.00	17,623.00	17,623.00	26,249.57	24,309.73	39,759.77	81,569.84	48,128.91	37,915.64	310,802.46
Cost of Goods Sold										
Total for Cost of Goods Sold	-	-	-	-	-	-	-	-	-	
Gross Profit	17,623.00	17,623.00	17,623.00	26,249.57	24,309.73	39,759.77	81,569.84	48,128.91	37,915.64	310,802.46
Operating Expense										
Advertising And Marketing	-	-	-	-	-	-	-	-	-	-
Amortization of Prelim Expense	-	-	-	-	-	-	82,302.00	82,302.00	82,302.00	246,906.00
Bank Fees and Charges	981.00	1,300.00	925.00	2,649.00	3,543.00	656.00	1,806.00	328.00	328.00	12,516.00
Communication	-	-	-	-	-	-	550.00	-	-	550.00
Depreciation Expense	50,353.92	50,353.92	50,353.92	50,353.92	50,353.92	50,353.92	53,687.25	57,353.84	57,353.84	470,518.43
Ecclar Charges	-	-	-	958.40	754.17	2,479.96	7,016.44	3,388.83	2,252.79	16,850.59
Electricity Expense	32,540.00	10,266.00	10,234.00	20,000.00	10,000.00	9,659.00	7,884.06	20,714.77	17,001.15	138,298.98
Fuel Expense	930.00	6,580.00	3,560.00	2,190.00	6,400.00	2,120.00	3,500.00	2,120.00	3,243.00	30,643.00
IT and Internet Expenses	14,010.00	5,644.00	12,000.00	13,455.00	12,432.00	2,087.00	5,432.00	8,043.00	6,150.00	79,253.00
Meals and Entertainment	500.00	580.00	1,770.00	1,300.00	14,960.00	940.00	900.00	10,000.00	23,444.00	54,394.00
Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-
Printing and Stationery	-	-	-	-	9,605.00	3,565.00	590.00	-	-	13,760.00
Professional and Legal Charges	-	-	31,000.00	25,000.00	92,500.00	92,500.00	92,500.00	92,500.00	92,500.00	518,500.00
PSX Laga Expense	-	-	-	247.29	107.71	484.57	1,496.07	947.70	572.82	3,856.16
Repairs and Maintenance	2,120.00	2,120.00	2,120.00	2,120.00	2,120.00	2,120.00	2,120.00	-	-	14,840.00
Salary Expense	88,000.00	103,913.14	232,562.88	206,055.94	207,465.82	207,465.82	304,114.55	406,207.15	407,301.29	2,163,086.60
Sales Tax	149.00	196.00	139.00	400.00	531.00	100.00	-	50.00	55.00	1,620.00
SECP Levy Expense	-	-	-	38.37	16.78	75.49	231.05	146.29	89.15	597.13
Rent Expense	37,400.00	37,400.00	37,400.00	37,400.00	37,400.00	37,400.00	37,400.00	37,400.00	37,400.00	336,600.00
Subscription & Membership	-	-	-	-	-	62,081.00	62,081.00	62,081.00	62,081.00	248,324.00
Telephone Expense	1,370.00	1,360.00	1,370.00	1,470.00	1,370.00	1,300.00	1,300.00	1,370.00	1,360.00	12,270.00
WHT Expense	15,626.85	424.00	10,000.00	4,224.00	540.33	1,621.00	1,621.00	2,000.00	2,554.00	38,611.18
Total for Operating Expense	243,980.77	220,137.06	393,434.80	367,861.91	450,099.73	477,008.76	666,531.42	786,952.58	795,988.04	4,401,995.07
Operating Profit	- 226,357.77	- 202,514.06	- 375,811.80	- 341,612.34	- 425,790.00	- 437,248.99	- 584,961.58	- 738,823.67	- 758,072.40	- 4,091,192.61
Non Operating Income										
Profit On Debt	219,924.18	-	-	15,559.93	-	-	428.20	-	-	
Total for Non Operating Income	219,924.18	-	-	15,559.93	-	-	428.20	-	-	235,912.31
Non Operating Expense										
Total for Non Operating Expense	-	-	-	-	-	-	-	-	-	-
Net Profit/Loss	- 6,433.59	- 202,514.06	- 375,811.80	- 326,052.41	- 425,790.00	- 437,248.99	- 584,533.38	- 738,823.67	- 758,072.40	- 3,855,280.30

20,000,000.00

16,144,719.70

Delight Equity (Private) Limited

Balance Sheet

Basis: Accrual

As of 31 Mar 2026

Account	Total
Assets	
Current Assets	
Cash and Cash Equivalents	
Cash	
Cash in Hand	198,938.41
Petty Cash	-4,189.00
Total for Cash	194,749.41
Bank	
Habib Metropolitan (6064)	118,684.06
Habib Metropolitan (718)	4,160.72
Total for Bank	122,844.78
Total for Cash and Cash Equivalents	317,594.19
Accounts Receivable	
Total for Accounts Receivable	0.00
Other current assets	
Advance Tax	10,977.00
Loan to Employee	95,000.00
Prepaid Expenses	3,384,573.67
Total for Other current assets	3,490,550.67
Total for Current Assets	3,808,144.86
Non Current Assets	
PSX Deposit	10,350,000.00
Total for Non Current Assets	10,350,000.00
Fixed Assets	
Preliminary Exp	3,950,512.00
Accumulated Dep -Prelim	-246,906.00

Account	Total
Total for Preliminary Exp	3,703,606.00
Furniture and Equipment	0.00
Computer and Accessories	3,836,589.00
Computer Accumulated Depreciation	-319,399.77
Total for Computer and Accessories	3,517,189.23
Electronic Equipment	1,357,188.00
Electronic Equipment Accumulated Depreciation	-138,470.10
Total for Electronic Equipment	1,218,717.90
Furniture and Fixtures	1,688,693.00
F&F Accumulated Depreciation	-172,344.97
Total for Furniture and Fixtures	1,516,348.03
Total for Furniture and Equipment	6,252,255.16
Total for Fixed Assets	9,955,861.16
Other Assets	
Advance Deposit	160,000.00
Advance to Vendors	2,281,077.00
Physical Shares	785,000.00
Prepaid Rent	728,000.00
PSX Deposit Profit	105,737.00
Receivable From Eclear	12,297.42
Receiveable from Associated Companies	7,033,687.22
Total for Other Assets	11,105,798.64
Total for Assets	35,219,804.66
Liabilities & Equities	
Liabilities	
Current Liabilities	
Accounts Payable	
Total for Accounts Payable	0.00
Other Current Liabilities	
Laga Payable	1,932.56
Levy Payable	544.45

Account	Total
Loan From Delight Consultancy	15,395,960.00
PSX SST Payable	667.85
Salaries Payable	3,319,441.13
SST Payable	22,160.86
Total for Other Current Liabilities	18,740,706.85
Total for Current Liabilities	18,740,706.85
Non Current Liabilities	
Total for Non Current Liabilities	0.00
Other Liabilities	
Accrued Liabilities	845.24
Audit Fee Payable	125,000.00
Withholding Tax Payable	208,532.87
Total for Other Liabilities	334,378.11
Total for Liabilities	19,075,084.96
Equities	
Owner's Equity	20,000,000.00
Current Year Earnings	-9,645,869.43
Retained Earnings	5,790,589.13
Total for Equities	16,144,719.70
Total for Liabilities & Equities	35,219,804.66

Amount is displayed in your base currency **PKR