26 FINANCIAL INSTRUMENTS BY CATEGORY

	2021			
	Amortized cost	FVOCI	FVTPL	Total
	Rupees			
ASSETS				
Non-current assets				
Long term deposits	4,056,024	-	-	4,056,024
Long term investment	-	20,533,912	-	20,533,912
Current assets				
Short-term investments	2,457,166	-	50,791,777	53,248,943
Trade debts - net	1,667,181	-	-	1,667,181
Prepayments and advances	1,850,810	-	-	1,850,810
Cash and bank balances	1,804,623	-	-	1,804,623
LIABILITIES				
Non current Liabilities				
Loan from Directors	39,140,440	-	-	39,140,440
Current liabilities				
Trade and other payables	2,306,358	-	-	2,306,358
Short term borrowing	15,521,906	-	-	15,521,906

	2020			
	Amortized cost	FVOCI	FVTPL	Total
	Rupees			
ASSETS				
Non-current assets				
Long term deposits	4,056,024	-	-	4,056,024
Long term investment	-	19,605,539	-	19,605,539
Current assets				
Short-term investments	681,612	-	27,333,808	28,015,420
Trade debts - net	457,046	-	-	457,046
Prepayments and advances	47,067	-	-	47,067
Cash and bank balances	5,393,900	-	-	5,393,900
LIABILITIES				
Non current Liabilities				
Loan from Directors	44,165,440	-	-	44,165,440
Current liabilities				
Trade and other payables	2,524,485	-	-	2,524,485
Short term borrowing	16,155,000	-	-	16,155,000

I.E.Cnet S.K.S.S. Chartered Accountants