

## 32 FINANCIAL ASSETS AND LIABILITIES

The Company's exposure to interest rate risk on its financial assets and liabilities are summarized as follows: -

	Total	Interest/mark up bearing			Not interest /mark up bearing
		Maturity up to one year	Maturity after one year Rupees	Sub-total	
<b>Financial assets</b>					
Long term deposits	1,513,450	-	-	-	1,513,450
Trade debts	404,607	-	-	-	404,607
Advances	1,178,436	-	-	-	1,178,436
Cash and bank balances	3,607,388	-	-	-	3,607,388
	<u>6,703,881</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,703,881</u>
<b>Financial liabilities</b>					
Long term financing	269,841,048	171,555,918	-	171,555,918	98,285,130
Long term deposits	576,000	-	-	-	576,000
Trade and other payables	78,408,825	-	-	-	78,408,825
Mark up accrued	1,527,226	-	-	-	1,527,226
Short term borrowings	3,680,521	3,680,521	-	3,680,521	-
	<u>354,033,620</u>	<u>175,236,439</u>	<u>-</u>	<u>175,236,439</u>	<u>178,797,181</u>
<b>On balance sheet gap</b>	<u>(347,329,739)</u>	<u>(175,236,439)</u>	<u>-</u>	<u>(175,236,439)</u>	<u>(172,093,300)</u>
<b>Off Balance sheet Items</b>					
Financial commitments:	-	-	-	-	-
Letter of credits	29,841,496	-	-	-	29,841,496
Bank guarantee	11,166,500	-	-	-	11,166,500
<b>Total Gap</b>	<u>(388,337,735)</u>	<u>(175,236,439)</u>	<u>-</u>	<u>(175,236,439)</u>	<u>(213,101,296)</u>

  

	Total	Interest/mark up bearing			Not interest /mark up bearing
		Maturity up to one year	Maturity after one year Rupees	Sub-total	
<b>Financial assets</b>					
Long term deposits	1,513,450	-	-	-	1,513,450
Trade debts	6,426,859	-	-	-	6,426,859
Advances	416,493	-	-	-	416,493
Cash and bank balances	1,423,741	-	-	-	1,423,741
	<u>9,780,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,780,543</u>
<b>Financial liabilities</b>					
Long term financing	323,049,131	-	-	-	323,049,131
Long term deposits	576,000	-	-	-	576,000
Trade and other payables	52,164,359	-	-	-	52,164,359
Mark up accrued	962,045	-	-	-	962,045
Short term borrowings	3,680,521	3,680,521	-	3,680,521	-
	<u>380,432,056</u>	<u>3,680,521</u>	<u>-</u>	<u>3,680,521</u>	<u>376,751,535</u>
<b>On balance sheet gap</b>	<u>(370,651,513)</u>	<u>(3,680,521)</u>	<u>-</u>	<u>(3,680,521)</u>	<u>(366,970,992)</u>
<b>Off Balance sheet Items</b>					
Financial commitments:	-	-	-	-	-
Letter of credits	7,046,730	-	-	-	7,046,730
Bank guarantee	4,467,500	-	-	-	4,467,500
<b>Total Gap</b>	<u>(382,165,743)</u>	<u>(3,680,521)</u>	<u>-</u>	<u>(3,680,521)</u>	<u>(378,485,222)</u>

Effective interest rates are mentioned in the respective notes to the financial statements.