

**LANDMARK SPINNIN INDUSTRIES LIMITED**  
**SEPTEMBER QUARTER ENDED 30th**  
**FINANCIAL STATEMENT**

**Landmark Spinning Industries Limited**  
**Statement of Financial Position**  
**As at September 30, 2024**

	Note	Sept 30, 2024	June 30, 2024
----- (Rupees) -----			
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4	649,678,968	119,655,727
Intangible assets	5	28,580,996	-
Long term deposit	6	766,000	25,000
		679,025,964	119,680,727
<b>Current assets</b>			
Stock in trade	7	116,726,700	-
Trade debts	8	126,282,513	-
Advance, deposit & pre-payments	9	10,196,774	-
Cash & bank balance	10	29,328,790	38,000
<b>Total assets</b>		<u>961,560,741</u>	<u>119,718,727</u>
<b>Equity and liabilities</b>			
<b>Share capital and reserves</b>			
<b>Authorized share capital</b>			
15,000,000 (June 30, 2024: Rs.15,000,000) ordinary shares of Rs. 10/-each		<u>150,000,000</u>	<u>150,000,000</u>
<b>Issued, subscribed and paid-up share capital</b>			
12,123,700 (June 30, 2024 :12,123,700) ordinary shares of Rs.10/-each fully paid in cash		121,237,000	121,237,000
80,916,667 ordinary shares of Rs.10/- each to be issued in accordance with scheme of arrangement		809,166,670	-
<b>Capital reserve</b>			
Surplus on revaluation on property, plant and equipment	11	-	38,056,582
<b>Revenue reserve</b>			
Accumulated loss		(7,764,444)	(293,089,484)
		<u>922,639,226</u>	<u>(133,795,902)</u>
<b>Non-current liabilities</b>			
Deferred taxation		-	13,109,312
<b>Current liabilities</b>			
Loan from related parties	12	4,947,903	238,507,287
Short term borrowings		14,014,065	-
Current portion of lease liabilities		395,413	-
Creditors, accrued and other payables	13	19,564,134	1,898,030
		38,921,515	240,405,317
<b>Total equity and liabilities</b>		<u>961,560,741</u>	<u>119,718,727</u>
<b>Contingent and commitments</b>	14		

The annexed notes from 1 to 18 form an integral part of these financial statements.

Chief Executive Officer

Chief Financial Officer

Director

**Landmark Spinning Industries Limited**  
**Statement of Profit or Loss**  
**For the quarter ended September 30, 2024**

	Note	Sept 30, 2024	Sept 30, 2023
----- (Rupees) -----			
<b>Revenue</b>		<b>88,909,727</b>	-
Direct costs		64,098,804	-
<b>Gross profit</b>		<b>24,810,923</b>	-
Administrative and general expenses		(4,680,003)	(4,063,232)
Operating profit / (loss)		20,130,920	(4,063,232)
Other income	15	114,347,987	-
<b>Profit / (loss) before taxation</b>		<b>134,478,907</b>	<b>(4,063,232)</b>
Taxation	16	13,109,312	508,656
<b>Profit / (loss) after taxation</b>		<b>147,588,219</b>	<b>(3,554,576)</b>
<b>Profit / (loss) per share - Rupees</b>			
<b>Basic</b>		<b>12.17</b>	<b>(0.29)</b>
<b>Diluted</b>		<b>1.59</b>	<b>(0.29)</b>

The annexed notes from 1 to 18 form an integral part of these financial statements.

Chief Executive Officer

Chief Financial Officer

Director

**Landmark Spinning Industries Limited**  
**Statement of Other Comprehensive Income**  
**For the quarter ended September 30, 2024**

	Sept 30, 2024	Sept 30, 2023
	----- (Rupees) -----	
Net profit / (loss) for the year	147,588,219	(3,554,576)
<b><i>Items that will not be reclassified to profit and loss</i></b>		
Revaluation surplus of property, plant & equipment	-	-
Related tax	-	-
<i>Other comprehensive income for the year, net of tax</i>	-	-
<b>Total comprehensive income / (loss)</b>	<u>147,588,219</u>	<u>(3,554,576)</u>

The annexed notes from 1 to 18 form an integral part of these financial statements.

  
**Chief Executive Officer**

  
**Chief Financial Officer**

  
**Director**

**Landmark Spinning Industries Limited**  
**Statement of Cash Flows**  
**For the quarter ended September 30, 2024**

	Note	Sept 30, 2024	Sept 30, 2023
		----- (Rupees) -----	
<b>Cash flows from operating activities</b>			
Profit / (loss) before taxation		114,062,987	(4,063,232)
<i>Adjustment for non-cash item:</i>			
Depreciation expense		-	3,275,028
Gain on sale of fixed assets		(85,424,621)	-
Liability written back		(28,923,366)	-
		<u>(285,000)</u>	<u>(788,204)</u>
<b>Changes in working capital:</b>			
(Decrease) / increase in accrued liabilities		(164,548)	138,364
<b>Net cash used in operations</b>		<u>(449,548)</u>	<u>(649,840)</u>
<b>Net cash used in operating activities</b>		<u>(449,548)</u>	<u>(649,840)</u>
<b>Cash flows from investing activity</b>			
Adjustment of loan against the disposal of fixed asset		205,080,348	-
Net cashflows from merger		4,340,679	-
<b>Net cash generated from investing activities</b>		<u>209,421,027</u>	<u>-</u>
<b>Cash flows from financing activity</b>			
Adjustment of loan against the disposal of fixed asset		(204,636,018)	630,700
<b>Net cash generated from financing activities</b>		<u>(204,636,018)</u>	<u>630,700</u>
Net increase / (decreas ) in cash and cash equivalents		4,335,461	(19,140)
Cash and cash equivalents at the beginning of the year		38,000	26,928
Opening cash balances of amalgamated entity		24,955,329	-
Cash and cash equivalents at the end of the period	10	<u><u>29,328,790</u></u>	<u><u>7,788</u></u>

The annexed notes from 1 to 18 form an integral part of these financial statements.

  
Chief Executive Officer

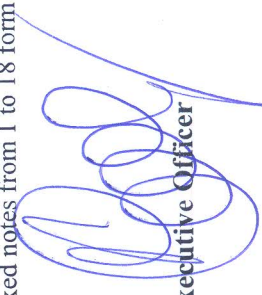
  
Chief Financial Officer

  
Director

Landmark Spinning Industries Limited  
Statement of Changes in Equity  
For the quarter ended September 30, 2024

	Issued, subscribed and paid up share capital	Shares to be issued in accordance with scheme of merger	Surplus on revaluation of property, plant and equipment	Accumulated profit/(loss)	Total
<b>Balance as on June 30, 2023</b>	121,237,000	-	44,444,434	(288,299,222)	(122,617,788)
Profit / (loss) after taxation	-	-	-	(11,178,114)	(11,178,114)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss for the year	-	-	-	(11,178,114)	(11,178,114)
Incremental depreciation net of deferred tax	-	-	(6,387,852)	6,387,852	-
<b>Balance as on June 30, 2024</b>	121,237,000	-	38,056,582	(293,089,484)	(133,795,902)
<b>Shares to be issued against the merger</b>	-	809,166,670	-	-	809,166,670
<b>Impact of merger</b>	-	-	-	99,680,239	99,680,239
Profit / (loss) after taxation	-	-	-	147,588,219	147,588,219
Other comprehensive income	-	-	(38,056,582)	38,056,582	-
Total comprehensive loss for the year	-	-	(38,056,582)	185,644,801	147,588,219
<b>Balance as on September 30, 2024</b>	121,237,000	809,166,670	-	(7,764,444)	922,639,226

The annexed notes from 1 to 18 form an integral part of these financial statements.

  
Chief Executive Officer

  
Chief Financial Officer

  
Director

**Landmark Spinning Industries Limited**  
**Notes to the Financial Statements**  
**For the quarter ended September 30, 2024**

**1. STATUS AND NATURE OF BUSINESS**

- 1.1** Landmark Spinning Industries Limited (the Company) was incorporated in Pakistan, as a private limited company on October 21, 1991, and was converted into a public limited company on April 30, 1992, under the Companies Ordinance, 1984 (Repealed with the enactment of the Companies Act, 2017 on May 30, 2017). Its shares are listed on Pakistan Stock Exchange Limited. The principal activity of the Company is trading, manufacturing, and selling of yarn.

The Registered Office of the Company is located at 1st floor, Cotton Exchange Building, I.I. Chundrigar Road, Karachi, Pakistan while its manufacturing facility is located at plot no. C-1, Winder Industrial Estate, Sector "C" district Lesbella, Balochistan, Pakistan.

- 1.2** The operations of the Company were suspended on November 29, 2002, to forestall the recurring losses on account of power breakdowns / frequent load shedding and had been in suspension since then. As a result, the Securities and Exchange Commission (SECP) in its order dated March 20, 2019, granted sanction to the Registrar, Company Registration Office (CRO), Karachi, to present winding up petition against the Company before the Court under clause (b) of section 304 of the Companies Act, 2017. The Company filed an appeal against the said order, however, the same was refused by the Commission vide letter No. 5(10) Misc/ABR/19 dated April 22, 2019. The winding-up against the Company has not yet been filed.

In response to the continuous effort by the management to revive the Company, on October 28, 2021, the Company received a proposal from Liven Pharmaceutical (Private) Limited, prompting the Board of Directors to authorize management to explore the feasibility of a potential reverse merger. The Company communicated the same to the PSX alongwith the requisite documents in accordance with Rule 5.22 of the PSX Rule Book "Reverse Merger Regulations" and subsequently received confirmation from the PSX that the proposed transaction qualified as a reverse merger.

The Board of Directors of the Company in their meeting dated April 13, 2022 duly approved the scheme of merger whereby the Liven Pharmaceuticals (Pvt.) Limited will be merged with and into Landmark Spinning Industries Limited in exchange of issuance ordinary shares of Landmark Spinning Industries Limited against the shares of Liven Pharmaceuticals (Pvt.) Limited.

The petition for the scheme of arrangement (the scheme) was filed on May 17, 2022, with the High Court of Sindh, Additionally, the shareholders of the Company have approved the scheme of merger in the Extra Ordinary General Meeting held on June 27, 2022. The scheme is still pending approval by the Court.

During this period, the Scheme of Arrangement dated April 25, 2022, for the amalgamation of the entire business and operations of Liven Pharmaceuticals (Pvt.) Ltd. ("LPL") into the Company was sanctioned by the Honorable High Court of Sindh, Karachi, on September 2, 2024. As a result of the Court's approval, all assets, rights, liabilities, and obligations of LPL have been amalgamated, transferred, and vested into the Company. This includes adjustments for the factory land, building, plant, and machinery located at Winder Industrial Estate, Sector C, District Lasbella, Baluchistan, which have been settled against the loan from related parties associated with the Company's current sponsors in accordance with the Scheme of Arrangement.

To implement the Scheme of Arrangement sanctioned by the Honourable High Court of Sindh, the Company has submitted the following applications to the SECP to amend its Memorandum and Articles of Association, which are still pending as of the date of these financial statements' approval:

- Change the name from "Landmark Spinning Industries Limited" to "Liven Pharma Limited."
- Change the principal line of business from "textile spinning" to "pharmaceuticals."
- Change the registered office from "Sindh" to "Punjab."
- Increase in Authorized Capital.

Upon approval of these applications, the Company will allot additional share capital and reconstitute its Board of Directors in accordance with the already sanctioned Scheme of Arrangement.

Furthermore, as a result of the Court's sanction of the Scheme of Arrangement, the Company will continue its pharmaceutical manufacturing business. The management believes that the SECP's prior winding-up order has now become infructuous, as the underlying issue has been resolved and the Scheme of Arrangement was approved with the SECP's comments considered.

- 2.1 Based on the facts outlined above, the Company is now considered a going concern, hence, the financial statements have been prepared on a going concern basis.

## 2 BASIS OF PREPARATION

### 2.1 Basis of measurement

As the Company is considered a going concern entity and these financial statements have been prepared on going concern basis. All assets and liabilities are stated at their net realisable values.

### 2.2 Statement of compliance

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards applicable in Pakistan comprise of:

- International Financial Reporting Standard (IFRS) issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act, 2017.

Where provisions of and directives issued under the Companies Act, 2017 differ from the IFRS standards, the provisions of and directives issued under the Companies Act, 2017 have been followed.

### 2.3 Accounting convention

These financial statements have been prepared using on going concern basis.

### 2.4 Significant accounting estimates and judgments

The preparation of these financial statements in conformity with the approved accounting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company's accounting policies. Estimates and judgments are continually evaluated and are based on historic experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions in accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

There have been no critical judgements made by the Company's management in applying the accounting policies that would have significant effect on the amounts recognised in these financial statements except for determining the realizable / settlement values of assets and liabilities, residual values and useful lives of property, plant and equipment.



**2.5 Changes in accounting standards and interpretations**

Changes in accounting standards, interpretations and amendments to published approved accounting standards that are effective in current year and in the future does not have any impact on these financial statements.

**2.6 Overall valuation policy**

These financial statements have been prepared on going concern basis, whereby all assets are stated at the lower of carrying amount and their realisable values and all liabilities are stated at settlement values. Realizable / settlement values of assets and liabilities respectively as disclosed in these financial statements are based on the managements' estimate.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years.

**3.1 Fixed assets**

**3.1.1 Property and equipment**

**Operating fixed assets**

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses, if any, except for leasehold land, building on leasehold land and plant & machinery which are stated at revalued amounts. Cost comprises purchase price, import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, and includes other costs directly attributable to the acquisition or construction, erection and installation.

Subsequent costs, if reliably measurable, are included in the asset's carrying amount, or recognized as a separate asset as appropriate, only when it is probable that future economic benefits associated with the cost will flow to the Company. The carrying amount of any replaced parts as well as other repair and maintenance costs, are charged to profit or loss account during the period in which they are

Depreciation is charged to statement of profit or loss by applying the reducing balance method so as to write down the assets over their estimated useful lives at the rates specified in note 4 to these financial statements. The assets' residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

Leasehold land, building on leasehold land and plant & machinery are revalued by professionally qualified valuers with sufficient regularity to ensure that the net carrying amounts does not differ materially from their fair values.

Impairment loss, if any, or its reversal, is also charged to profit or loss account for the year. Where an impairment loss is recognised, the depreciation charge is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value, over its estimated useful life.

Any revaluation increase arising on the revaluation of leasehold land, building on leasehold land and plant & machinery is recognised in other comprehensive income and presented as a separate component of equity as "Surplus on revaluation on property, plant & equipment", except to the extent that it reverses a revaluation decrease for the same asset previously recognised in profit or loss, in which case the increase is credited to profit or loss to the extent of the decrease previously charged. Any decrease in carrying amount arising on the revaluation of freehold land, building on freehold land and plant & machinery is charged to profit or loss to the extent that it exceeds the balance, if any, held in the "Surplus on revaluation on property, plant & equipment" relating to a previous revaluation increase of that asset. The surplus on revaluation in respect of freehold land, building on freehold land

and plant & machinery to the extent of incremental depreciation charged (net of deferred tax) is transferred to unappropriated profit.

In respect of additions and deletions of assets during the year, full year depreciation is charged from the year of acquisition and up to the year preceding the deletion, respectively.

The gain or loss arising on disposal or retirement of an item of property, plant & equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognised in as other income in the statement of profit or loss. In case of the sale or retirement of a revalued property, the attributable revaluation surplus remaining in the surplus on revaluation is transferred directly to the unappropriated profit.

<b>Sept 30,</b>	<b>June 30,</b>
<b>2024</b>	<b>2024</b>
----- (Rupees) -----	

**4. PROPERTY, PLAN AND EQUIPMENT**

*- At realisable value*

Property, plant and equipment	<u><b>649,678,968</b></u>	<u>119,655,727</u>
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**4.1** The merger scheme involving Liven Pharmaceutical (Pvt) Limited, as detailed in the accounts under note 1.2, was approved by the High Court of Sindh in Karachi on September 2, 2024 in the amalgamation of the entire business and undertaking into the Company. Following this court approval, all assets, both moveable and immoveable, were transferred in accordance with the terms outlined in judgment. Additionally, the detailed accounts these transfers, as specified in the Court's ruling have been disclosed to ensure compliance with the merger terms.

	Sept 30, 2024	June 30, 2024
	----- (Rupees) -----	
<b>5. INTANGIBLE ASSETS</b>		
Goodwill under merger scheme	27,292,828	-
Book value of intangible assets	<u>1,288,168</u>	-
	<u><b>28,580,996</b></u>	<u>-</u>
<b>6. LONG TERM DEPOSIT</b>		
Deposit with Central Depository Company	25,000	25,000
Deposit against generator set	411,500	-
Other security deposits	<u>329,500</u>	-
	<u><b>766,000</b></u>	<u>25,000</u>
<b>7. STOCK IN TRADE</b>		
Stock in trade	115,188,891	-
Stores, spares and loose tools	<u>1,537,809</u>	-
	<u><b>116,726,700</b></u>	<u>-</u>
<b>8. TRADE DEBTS</b>		
Trade debts - considered good	<u>126,282,513</u>	-
<b>9. ADVANCES, DEPOSITS AND PRE-PAYMENTS</b>		
Advance to supplier	8,002,614	-
Other advances & prepaid	<u>2,194,160</u>	-
	<u><b>10,196,774</b></u>	<u>-</u>
<b>10. BANK BALANCE</b>		
Cash & bank	<u>29,328,790</u>	<u>38,000</u>
<b>10.1</b>	For cashflow purposes the opening balance includes the opening cash balance of amalgated entity	
<b>11. SURPLUS ON REVALUATION OF PROPERTY, PLANT AND EQUIPMENT</b>		
Opening balance	38,056,582	44,444,434
Revaluation surplus realized during the year	(38,056,582)	-
Transferred to retained earnings in respect of incremental depreciation charged during the year- net of deferred tax	-	(6,387,852)
	<u>-</u>	<u>38,056,582</u>
<b>11.1 Movement in revaluation surplus</b>		
Opening balance	51,165,894	60,162,869
Transferred to retained earnings in respect of incremental depreciation charged during the year- net of deferred tax	(51,165,894)	(6,387,852)
Related deferred tax of incremental depreciation charged during the year	-	(2,609,123)
	<u>-</u>	<u>51,165,894</u>
<b>Related deferred tax</b>		
Opening balance	13,109,312	15,718,435
Tax effect on incremental depreciation transferred to retained earnings	(13,109,312)	(2,609,123)
	<u>-</u>	<u>13,109,312</u>
	<u>-</u>	<u>38,056,582</u>
<b>11.1.1</b>	The revaluation surplus on property, plant & equipment is not available for distribution to the shareholders in accordance with section 241 of the Companies Act, 2017, now its realized during the period on disposal of assets.	

----- (Rupees) -----

12. **LOAN FROM RELATED PARTIES**

Hassan Ali Rice Export Company	4,947,903	217,959,012
Syndicate Minerals Export	-	20,548,275
	<u>4,947,903</u>	<u>238,507,287</u>

13. **CREDITORS, ACCRUED AND OTHER PAYABLES**

Trade creditors	15,927,705	-
Markup payable	90,364	-
Accrued expenses	3,546,065	1,898,030
	<u>19,564,134</u>	<u>1,898,030</u>

14. **CONTINGENCIES AND COMMITMENTS**

Their were no contingencies and commitments as at September 30, 2024.

15. **OTHER INCOME**

Gain on disposal of assets	85,424,621	-
Write back of liability of M/s Hassan Ali Rice Export Company.	28,923,366	-
	<u>114,347,987</u>	<u>-</u>

16. **TAXATION**

Deferred tax income	13,109,312	508,656
	<u>13,109,312</u>	<u>508,656</u>

17. **GENERAL**

Figures in these financial statements have been rounded off to the nearest rupees, unless otherwise stated.

18. **AUTHORISATION FOR ISSUE**

These financial statements were authorised for issue on 30/10/2024 by the board of directors of the Company.

Chief Executive Officer

Chief Financial Officer

Director

**LANDMARK SPINNING INDUSTRIES LIMITED**  
**Directors' Review**

The Board of Directors is pleased to present the condensed, un-audited interim financial statements of Landmark Spinning Industries Limited for the quarter ending September 30, 2024.

**Business Review**

For the period ended September 30, 2024, the company reported a net Profit after tax of Rs. 147.588 million, compared to a loss of Rs. 3.555 million in the same period last year. The profit is due to the transfer of assets both moveable / immoveable assets to the creditors and merged the account as detail under Note # 1.2 in accordance to the judgement of honorable Sindh High Court.

**Future Plan**

As part of the company's strategy for future growth, a reverse merger with Liven Pharmaceuticals (Pvt.) Ltd., an unlisted operational entity, is approved. Upon successful completion of the merger, the company will resume operations as a merged entity.

The Scheme of Arrangement, dated April 25, 2022, for the amalgamation of Liven Pharmaceuticals (Pvt.) Ltd. into the company, was sanctioned by the Honorable High Court of Sindh at Karachi on September 02, 2024. Following this approval, all assets, rights, liabilities, and obligations of Liven Pharmaceuticals have been transferred to the company. Consequently, the company will be renamed "Liven Pharma Limited," as detailed under Note # 1.2, 4.2 and 2.1 of the Financial statements for the quarter ended 30<sup>th</sup> September 2024.

**Financial Highlights**

The comparative financial highlights of your Company for the Quarter ended September 30, 2024 and September 30, 2023 are as follows;

	Sept-24	Sept-23
	.....Rupees in 000.....	
Revenue	88,910	0
Direct Cost	(64,099)	0
Gross Profit	24,811	0
Administrative and General Expenses	(4,680)	(4,063)
Bank Charges and Commission	(0)	(0)
Other Income	114,348	0
Profit before Taxation	134,479	(4,063)
Deferred Tax	13,109	(509)
Profit after Taxation	147,588	(3,555)
Earning per share – Basic	12.17	(0.29)
Diluted	1.59	(0.29)

**Acknowledgement**

The Board of Directors would like to express its sincere appreciation to the Company's valued stakeholders. The Board would also like to thank the Securities and Exchange Commission of Pakistan, the Pakistan Stock Exchange and the Central Depository Company for their continued guidance and professional support.

For and on behalf of the Board.

Director / CEO

Karachi: October 30, 2024

Mr. Amin Hashwani

MR. NIZAM AKBER ALI HAHSWANI

**LANDMARK سپینگ انڈسٹریز لمیٹڈ**  
**ڈائریکٹرز کا جائزہ**

بورڈ آف ڈائریکٹرز کو 30 ستمبر 2024 کو ختم ہونے والی سہ ماہی کے لیے لینڈ مارک اسپینگ انڈسٹریز لمیٹڈ کے کنڈینسڈ، غیر آڈٹ شدہ عبوری مالیاتی بیانات پیش کرنے پر خوشی ہے۔

**کاروباری جائزہ**

30 ستمبر 2024 کو ختم ہونے والی مدت کے لیے، کمپنی نے روپے کے بعد ٹیکس کے بعد خالص منافع رپورٹ کیا۔ 147.588 ملین روپے کے نقصان کے مقابلے پچھلے سال کی اسی مدت میں 3.555 ملین منافع منقولہ / غیر منقولہ دونوں اٹالوں کی قرض دہندگان کو منتقلی اور معزز سندھ ہائی کورٹ کے فیصلے کے مطابق نوٹ # 1.2 کے تحت اکاؤنٹ کو تفصیل کے طور پر ضم کرنے کی وجہ سے ہے۔

**مستقبل کا منصوبہ**

مستقبل کی ترقی کے لیے کمپنی کی حکمت عملی کے ایک حصے کے طور پر، Liven Pharmaceuticals (Pvt.) Ltd، ایک غیر فہرست شدہ آپریشنل ادارے کے ساتھ ایک الٹا انضمام کی منظوری دی گئی ہے۔ انضمام کی کامیابی سے تکمیل پر، کمپنی ضم شدہ ادارے کے طور پر دوبارہ کام شروع کرے گی۔

لانیوین فارماسیوٹیکلز (پرائیویٹ) لمیٹڈ کو کمپنی میں ضم کرنے کے لیے 25 اپریل 2022 کو ترتیب دینے کی اسکیم کو 02 ستمبر 2024 کو کراچی میں معزز ہائی کورٹ آف سندھ نے منظور کیا تھا۔ اس منظوری کے بعد، تمام اثاثے Liven Pharmaceuticals کے حقوق، واجبات اور ذمہ داریاں کمپنی کو منتقل کر دی گئی ہیں۔ نتیجتاً، کمپنی کا نام بدل کر "Liven Pharma Limited" رکھ دیا جائے گا، جیسا کہ 30 ستمبر 2024 کو ختم ہونے والی سہ ماہی کے مالیاتی بیانات کے نوٹ # 1.2، 4.2 اور 2.1 کے تحت تفصیلی ہے۔

مالیاتی جھلکیاں

30 ستمبر 2024 اور 30 ستمبر 2023 کو ختم ہونے والی سہ ماہی کے لیے آپ کی کمپنی کی تقابلی مالی جھلکیاں حسب ذیل ہیں؛

	24 ستمبر	23 ستمبر
..... روپے 000 میں.....		
آمدنی	88,910	0
براہ راست لاگت	(64,099)	0
مجموعی منافع		0
انتظامی اور عمومی اخراجات	(4,680)	(4,063)
بینک چارجز اور کمیشن	(0)	(0)
دوسری آمدنی	114,348	0
ٹیکس سے پہلے منافع	134,479	(4,063)
موخر ٹیکس	13,109	(509)
ٹیکس کے بعد منافع	147,588	(3,555)
فیٹا	(0.29)	12.17
بنیادی - کمائی	1.59	(0.29)

**اعتراف**

بورڈ آف ڈائریکٹرز کمپنی کے قابل قدر اسٹیک ہولڈرز کے لیے اپنی مخلصانہ تعریف کا اظہار کرنا چاہتا ہے۔ بورڈ سیکورٹیز اینڈ ایکسچینج کمیشن آف پاکستان، پاکستان اسٹاک ایکسچینج اور سنٹرل ڈیپازٹری کمپنی کا ان کی مسلسل رہنمائی اور پیشہ ورانہ تعاون کے لیے بھی شکریہ ادا کرنا چاہے گا۔

بورڈ کے لیے اور اس کی جانب سے۔

ڈائریکٹر / سی ای او



کراچی: 30 اکتوبر 2024



جناب امین ہاشوانی صاحب، نظام اکبر علی ہاشوانی