

Liven Pharma Limited

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2024

	Note	Un-audited Dec 31, 2024 (Rupees)	Audited June 30, 2024 (Rupees)
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5	648,774,893	119,655,727
Intangible assets	6	37,694,074	-
Long term deposits	7	766,000	25,000
Total non-current assets		687,234,967	119,680,727
CURRENT ASSETS			
Stock in trade	8	130,511,934	-
Trade debts	9	129,880,286	-
Advances, deposits and prepayments	10	10,193,099	-
Bank balance	11	14,806,613	38,000
Total current assets		285,391,932	38,000
TOTAL ASSETS		972,626,899	119,718,727

The annexed notes 1 to 21 form an integral part of these condensed interim financial statements.


Chief Executive Officer



Director



Chief Financial Officer


Liven Pharma Limited

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2024

	Note	Un-audited Dec 31, 2024 (Rupees)	Audited June 30, 2024 (Rupees)
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorized share capital			
100,000,000 (June 30, 2024: Rs. 15,000,000) ordinary shares of Rs. 10/- each.		<u>1,000,000,000</u>	<u>150,000,000</u>
Issued, subscribed and paid-up share capital			
93,040,367 (June 30, 2024: 12,123,700) ordinary shares of Rs. 10/- each.		930,403,670	121,237,000
Capital reserve			
Surplus on revaluation on property, plant and equipment	12	-	38,056,582
Revenue reserve			
Accumulated loss		<u>(26,118,725)</u>	<u>(293,089,484)</u>
Total equity		<u>904,284,945</u>	<u>(133,795,902)</u>
LIABILITIES			
NON-CURRENT LIABILITIES			
Deferred taxation		<u>1,722,295</u>	<u>13,109,312</u>
Total non-current liabilities		<u>1,722,295</u>	<u>13,109,312</u>
CURRENT LIABILITIES			
Loan from related parties	13	11,049,173	238,507,287
Short term borrowings		14,014,065	-
Current portion of lease liabilities		395,413	-
Trade and other payables	14	19,071,880	1,898,030
Provision for taxation		<u>22,089,128</u>	<u>-</u>
Total current liabilities		<u>66,619,659</u>	<u>240,405,317</u>
Total liabilities		<u>68,341,954</u>	<u>253,514,629</u>
TOTAL EQUITY AND LIABILITIES		<u>972,626,899</u>	<u>119,718,727</u>
CONTINGENCIES AND COMMITMENTS	15		

The annexed notes 1 to 21 form an integral part of these condensed interim financial statements.



Chief Executive



Director



Chief Financial Officer

Liven Pharma Limited

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS FOR THE HALF YEAR ENDED DECEMBER 31, 2024

	Note	Half Year Ended		Quarter Ended	
		Un-audited Dec 31, 2024 (Rupees)	Un-audited Dec 31, 2023 (Rupees)	Un-audited Dec 31, 2024 (Rupees)	Un-audited 2023 (Rupees)
Revenue		106,035,496	-	17,125,769	-
Cost of sales		(71,741,867)	-	(7,643,063)	-
Gross profit		34,293,629	-	9,482,706	-
Administrative and general expenses		(20,884,951)	(6,891,206)	(16,204,948)	(3,298,722)
Selling and distribution expenses		(2,765,370)	-	(2,765,370)	-
Finance costs		(3,150)	-	(3,150)	-
Operating profit / (loss)		10,640,158	(6,891,206)	(9,490,762)	(3,298,722)
Other income	16	119,295,890	-	-	-
Profit / (loss) before taxation		129,936,048	(6,891,206)	(9,490,762)	(3,298,722)
Taxation	17	10,702,111	1,304,562	-	652,282
Profit / (loss) after taxation		119,233,937	(5,586,644)	(9,490,762)	(2,646,440)
Profit / (loss) per share - basic and diluted		2.46	(0.46)	(0.10)	(0.22)

The annexed notes 1 to 21 form an integral part of these condensed interim financial statements.


Chief Executive



Director



Chief Financial


Liven Pharma Limited

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME FOR THE HALF YEAR ENDED DECEMBER 31, 2024

	Half Year Ended		Quarter Ended	
	Un-audited 2024 (Rupees)	Un-audited 2023 (Rupees)	Un-audited Dec 31, 2024 (Rupees)	Un-audited 2023 (Rupees)
Profit / (loss) after taxation	119,233,937	(5,586,644)	(9,490,762)	(2,646,440)
Other comprehensive income				
Items that may be reclassified subsequently to profit or loss	-	-	-	-
Items that will not be reclassified to profit or loss	-	-	-	-
Total other comprehensive income for the period	-	-	-	-
Total comprehensive income / (loss) for the period	119,233,937	(5,586,644)	(9,490,762)	(2,646,440)

The annexed notes 1 to 21 form an integral part of these condensed interim financial statements.


Chief Executive 


Director 


Chief Financial Officer 

Liven Pharma Limited

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED DECEMBER 31, 2024

Particulars	Share capital	Capital reserve	Revenue reserve	Total equity
	Issued, subscribed and paid-up share capital	Surplus on revaluation of property, plant and equipment	Accumulated loss	
	Rupees			
Balance as at July 01, 2023 (audited)	121,237,000	44,444,434	(288,299,222)	(122,617,788)
Comprehensive income for the period				
Loss after taxation	-	-	(5,586,644)	(5,586,644)
Other comprehensive income	-	-	-	-
Total comprehensive loss for the period	-	-	(5,586,644)	(5,586,644)
Incremental depreciation net of deferred tax	-	(3,193,927)	3,193,927	-
Balance as at December 31, 2023 (un-audited)	<u>121,237,000</u>	<u>41,250,507</u>	<u>(290,691,939)</u>	<u>(128,204,432)</u>
Balance as at July 01, 2024 (audited)	121,237,000	38,056,582	(293,089,484)	(133,795,902)
Shares issued in accordance with scheme of merger	809,166,670	-	-	809,166,670
Impact of merger	-	-	109,680,240	109,680,240
Comprehensive income for the period				
Profit after taxation	-	-	119,233,937	119,233,937
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	-	-	119,233,937	119,233,937
Surplus relating to disposal net of deferred tax transferred to retained earnings	-	(38,056,582)	38,056,582	-
Balance as at December 31, 2024 (un-audited)	<u>930,403,670</u>	<u>-</u>	<u>(26,118,725)</u>	<u>904,284,945</u>

The annexed notes 1 to 21 form an integral part of these condensed interim financial statements.


Chief Executive Officer



Director



Chief Financial Officer


Liven Pharma Limited

CONDENSED INTERIM STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED DECEMBER 31, 2024

	Note	Un-audited December 31, 2024 (Rupees)	Un-audited December 31, 2023 (Rupees)
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit / (loss) before taxation		129,936,048	(6,891,206)
Adjustment for non-cash item			
Depreciation on property, plant and equipment		9,092,656	5,895,048
Amortization on intangible assets		942,922	-
Impact of merger		(16,075,241)	-
Gain on sale of property, plant and equipment		(85,424,621)	-
Liability written back		(33,871,269)	-
		<u>(125,335,553)</u>	<u>5,895,048</u>
Operating profit before working capital changes		4,600,495	4,898,890
Changes in working capital			
(Increase)/ decrease in current assets			
Stock in trade		(13,785,234)	-
Trade debts		(3,597,773)	-
Advances, deposits and prepayments		3,675	-
Decrease/ (increase) in current assets			
Trade and other payables		(656,802)	594,846
Net cash (used in) / generated from operating activities	A	(13,435,639)	5,493,736
CASH FLOWS FROM INVESTING ACTIVITIES			
Adjustment of loan against the disposal of fixed assets		205,080,348	-
Payment for acquisition of property, plant and equipment		(585,300)	-
Payment for acquisition of intangible asset		(56,000)	-
Net cash generated from investing activities	B	204,439,048	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Loan received from related parties	13	11,049,173	381,799
Adjustment of loan against the disposal of fixed assets		(204,636,018)	-
Net cash (used in)/generated from financing activities	C	(193,586,845)	381,799
Net (decrease)/increase in cash and cash equivalents	A+B+C	(2,583,436)	5,875,535
Cash and cash equivalents at the beginning of the period		38,000	26,983
Opening cash balances of amalgamated entity		17,352,049	-
Cash and cash equivalents at the end of the period		14,806,613	5,902,518

The annexed notes 1 to 21 form an integral part of these condensed interim financial statements.


Chief Executive


Director


Chief Financial Officer