

Liven Pharma Limited

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2025

	Note	Un-audited Mar 31, 2025 (Rupees)	Audited June 30, 2024 (Rupees)
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5	656,475,304	119,655,727
Intangible assets	6	37,096,913	-
Long term deposits	7	766,000	25,000
Total non-current assets		694,338,217	119,680,727
CURRENT ASSETS			
Stock in trade	8	138,820,765	-
Trade debts	9	132,054,517	-
Tax refunds due from the government	10	428,123	-
Advances, deposits and prepayments	11	12,203,750	-
Bank balance	12	93,283	38,000
Total current assets		283,600,468	38,000
TOTAL ASSETS		977,938,685	119,718,727
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	13	-	38,056,582
Revenue reserve			
Accumulated losses		(34,496,978)	(293,089,484)
Total equity		895,906,692	(133,795,902)
LIABILITIES			
NON-CURRENT LIABILITIES			
Deferred taxation		4,035,064	13,109,312
Lease liabilities		2,490,840	-
Total non-current liabilities		6,525,904	13,109,312
CURRENT LIABILITIES			
Loan from related parties	14	12,164,173	238,507,287
Short term borrowings		22,005,016	-
Current portion of lease liabilities		1,482,403	-
Trade and other payables	15	19,007,697	1,898,030
Provision for taxation		20,846,800	-
Total current liabilities		75,506,089	240,405,317
Total liabilities		82,031,993	253,514,629
TOTAL EQUITY AND LIABILITIES		977,938,685	119,718,727
CONTINGENCIES AND COMMITMENTS			
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The annexed notes 1 to 22 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 NINE MONTHS AND QUARTER ENDED MARCH 31, 2025

		Nine Months Ended		Quarter Ended	
	Note	Un-audited 2025 (Rupees)	Un-audited 2024 (Rupees)	Un-audited 2025 (Rupees)	Un-audited 2024 (Rupees)
Revenue		120,790,277	-	14,754,781	-
Cost of sales		(82,757,309)	-	(11,015,442)	-
Gross profit		38,032,968	-	3,739,339	-
Administrative and general expenses		(28,077,691)	(10,075,955)	(7,192,740)	(3,184,749)
Selling and distribution expenses		(6,608,498)	-	(3,843,128)	-
Finance costs		(14,434)	-	(11,284)	-
Operating profit / (loss)		3,332,345	(10,075,955)	(7,307,813)	(3,184,749)
Other income	17	119,295,890	-	-	-
Profit / (loss) before taxation		122,628,235	(10,075,955)	(7,307,813)	(3,184,749)
Taxation	18	(11,772,551)	1,956,843	(2,312,769)	652,281
Profit / (loss) after taxation		110,855,684	(8,119,112)	(9,620,582)	(2,532,468)
Profit / (loss) per share - basic and diluted		1.55	(0.67)	(0.10)	(0.21)

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Chief Executive



Director



Chief Financial Officer

Liven Pharma Limited

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2025

	Nine Months Ended		Quarter Ended	
	Un-audited 2025 (Rupees)	Un-audited 2024 (Rupees)	Un-audited 2025 (Rupees)	Un-audited 2024 (Rupees)
Profit / (loss) after taxation	110,855,684	(8,119,112)	(9,620,582)	(2,532,468)
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	110,855,684	(8,119,112)	(9,620,582)	(2,532,468)

The annexed notes 1 to 22 form an integral part of these condensed interim financial statements.



Chief Executive



Director



Chief Financial Officer

Liven Pharma Limited

CONDENSED INTERIM STATEMENT OF CASH FLOWS FOR THE NINE MONTHS ENDED MARCH 31, 2025

	Note	Un-audited March 31, 2025 (Rupees)	Un-audited March 31, 2024 (Rupees)
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit / (loss) before taxation		122,628,235	(10,075,955)
Adjustment for non-cash item			
Depreciation on property, plant and equipment		18,316,276	8,842,572
Amortization on intangible assets		1,540,083	-
Impact of merger		(9,321,035)	-
Gain on sale of property, plant and equipment		(85,424,621)	-
Liability written back		(33,871,269)	-
		(108,760,566)	8,842,572
Operating profit before working capital changes		13,867,669	(1,233,383)
Changes in working capital			
(Increase)/ decrease in current assets			
Stock in trade		(138,820,765)	-
Trade debts		(132,054,547)	-
Advances, deposits and prepayments		(12,203,750)	-
Decrease/ (increase) in current assets			
Short term borrowings		22,005,016	-
Trade and other payables		17,109,667	544,791.00
Net cash (used in) / generated from operating activities	A	(230,096,710)	(688,592)
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		(13,931,500)	-
Payment for acquisition of intangible asset		(56,000)	-
Net cash generated from investing activities	B	191,092,848	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Loan received from related parties	14	226,343,114	706,799
Adjustment of loan against the disposal of fixed assets		(204,636,018)	-
Net cash (used in)/generated from financing activities	C	21,707,096	706,799
Net (decrease)/increase in cash and cash equivalents	A+B+C	(17,296,766)	18,207
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		93,283	45,190

The annexed notes 1 to 22 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 NINE MONTHS ENDED MARCH 31, 2025

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	-	-	(8,119,112)	(8,119,112)
Other comprehensive income	-	-	-	-
Total comprehensive loss for the period	-	-	(8,119,112)	(8,119,112)
Incremental depreciation net of deferred tax	-	(4,790,890)	4,790,890	-
Balance as at March 31, 2024 (un-audited)	121,237,000	39,653,544	(291,627,444)	(130,736,900)
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	-	-	110,855,684	110,855,684
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	-	-	110,855,684	110,855,684
Surplus relating to disposal net of deferred tax transferred to retained earnings		(38,056,582)	38,056,582	-
Balance as at March 31, 2025 (un-audited)	930,403,670	-	(34,496,978)	895,906,692

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Chief Executive



Director



Chief Financial Officer

Liven Pharma Limited

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS FOR THE NINE MONTHS ENDED MARCH 31, 2025

Description	Carrying amount			Fair Value			
	Fair value through profit or loss	Amortised Cost	Total	Level 1	Level 2	Level 3	Total

March 31, 2025 (Un-audited)

Financial liabilities

Loan from related parties	-	12,164,173	12,164,173	-	-	-	-
Short term borrowings	-	22,005,016	22,005,016	-	-	-	-
Current portion of lease liabilities	-	3,973,244	3,973,244	-	-	-	-
Trade and other payables	-	19,007,697	19,007,697	-	-	-	-
	-	57,150,130	57,150,130	-	-	-	-

Description	Carrying amount				Fair Value			
	Fair value through profit or loss	Fair value through OCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total

June 30, 2024 (Audited)

Financial assets

Long term deposits	-	-	25,000	25,000	-	-	-	-
Trade debts	-	-	-	-	-	-	-	-
Advances, deposits and prepayments	-	-	-	-	-	-	-	-
Bank balances	-	-	38,000	38,000	-	-	-	-
	-	-	63,000	63,000	-	-	-	-

Description	Carrying amount			Fair Value			
	Fair value through profit or loss	Amortised Cost	Total	Level 1	Level 2	Level 3	Total

June 30, 2024 (Audited)

Financial liabilities

Loan from related parties	-	238,507,287	238,507,287	-	-	-	-
Short term borrowings	-	-	-	-	-	-	-
Current portion of lease liabilities	-	-	-	-	-	-	-
Trade and other payables	-	1,898,030	1,898,030	-	-	-	-
	-	240,405,317	240,405,317	-	-	-	-

21 CORRESPONDING FIGURES

The nomenclature for direct costs has been changed to cost of sales for better presentation.

22 DATE OF AUTHORIZATION

These condensed interim financial statements were authorized for issue on _____ by the Board of Directors of the Company.



Chief Executive



Director



Chief Financial Officer