



**Manufacturers and Exporters of
Halal Gelatine, Di-Calcium Phosphate,
Glue and Allied Products**



Registered Office : 17-G, Gulberg-2, G/Postmall # 3529, Lahore-54660. Phones: +92-42-35756953-54,
Factory Office : 19th K.M., Shahrah-e-Pakistan, Kala Shah Kaku (Distt. Sheikhpura) Phones:+92-42-37950018-37950179
E-mail: info@leinerpakgelatine.com. Website: www.leinerpakgelatine.com

PSX/02/26/ 5400

February 26, 2026

The General Manager,
Pakistan Stock Exchange Ltd.,
Stock Exchange Building,
Stock Exchange Road,
KARACHI-74000.

**Sub:- FINANCIAL RESULTS FOR THE
HALF YEAR ENDED 31-12-2025.**

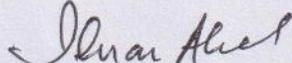
Dear Sir,

We have to inform you that the **Board of Directors** of our Company in their meeting held on Thursday, the 26th February, 2026 at 9:30 A.M. approved the attached Financial Results (ANNEXURE-I, II, III, IV and V) of the Company for the Half Year ended 31-12-2025.

No any announcement/recommendations regarding **Dividend, Bonus Shares, Right Shares** or any other entitlement to the shareholders of the Company has been made.

Thanking you,

Yours faithfully,
For Leiner Pak Gelatine Limited


**(ABRAR AHMED KHWAJA)
COMPANY SECRETARY**

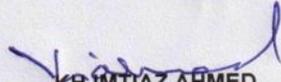
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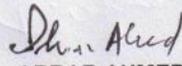
ANNEXURE-I

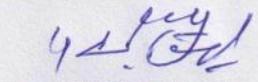
LEINER PAK GELATINE LIMITED**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025**

	Six months period ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	-----Rupees in thousand-----		-----Rupees in thousand-----	
Sales-net	660,511	636,011	460,079	385,448
Cost of sales	560,256	499,324	409,268	318,598
Gross profit	100,255	136,687	50,811	66,850
Other income	15	6,992	13	6,992
	100,270	143,679	50,824	73,842
Distribution cost	11,237	29,993	5,604	17,723
Administrative expenses	51,409	52,514	23,569	25,705
Other operating expenses	1,787	2,399	1,026	1,372
Finance cost		42,084	(10,247)	19,728
Profit before minimum tax and income tax		16,689	30,872	9,314
Minimum tax differential	5,833	4,852	3,326	3,273
Profit before income tax	(5,833)	11,837	27,547	6,041
Income tax				
Current- For the period	3,482	3,698	2,425	2,240
For prior year	-	-	-	-
Deferred		(1,947)	(3,770)	(1,825)
	3,482	1,751	(1,345)	415
Profit after taxation	(9,315)	10,086	28,892	5,626
Earnings per share-basic and diluted (Rupees)	(1.24)	1.34	3.85	0.75

LAHORE
DATE: February 26, 2026


KR. IMTIAZ AHMED
Chief Executive Officer
& Managing Director


ABRAR AHMED KH.
Director

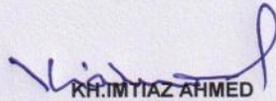

MUHAMMAD JAVAID
Chief Financial Officer

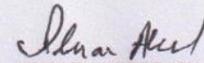
LEINER PAK GELATINE LIMITED**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)**

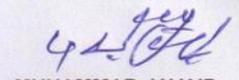
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Six months period ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	-----Rupees in thousand-----		-----Rupees in thousand-----	
Profit after taxation	(9,315)	10,086	28,892	5,626
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	(9,315)	10,086	28,892	5,626

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KH. IMTIAZ AHMED
Chief Executive Officer
& Managing Director

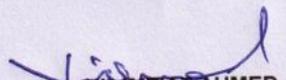

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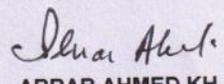

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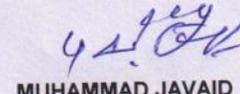
LEINER PAK GELATINE LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	(Un-audited) December 31, 2025	(Audited) June 30, 2025
-----Rupees in thousand-----		
EQUITY AND LIABILITIES		
Share capital and reserves		
Share capital	75,000	75,000
Revenue Reserve:		
Unappropriated profit	164,707	174,022
Capital Reserve:		
Surplus on revaluation of property, plant and equipment	780,709	780,709
Sponsor's Loan – Related Party	82,500	82,500
	1,102,917	1,112,231
Non-current liabilities		
Lease liabilities	7,557	2,234
Deferred taxation	-	3,946
	7,557	6,180
Current liabilities		
Trade and other payables	692,941	643,052
Unclaimed dividend	771	771
Mark-up accrued	12,178	10,447
Short term borrowings	425,060	415,171
Current portion of lease liabilities	6,824	4,653
	1,137,774	1,074,094
Contingencies and commitments	-	-
	2,248,247	2,192,505
ASSETS		
Non-current assets		
Property, plant and equipment	978,967	979,567
Intangible asset	-	-
Long term deposits	1	1,561
Deferred taxation	883	-
	979,851	981,128
Current assets		
Stores, spare parts and loose tools	47,357	24,351
Stock-in-trade	1,034,779	906,470
Trade debts	50,824	138,978
Advances	44,828	62,395
Trade deposits and short term prepayments	4,998	3,245
Other receivables	9,797	8,602
Advance tax-net	71,661	56,899
Cash and bank balances	17,313	10,437
	1,281,557	1,211,377
	2,261,408	2,192,505

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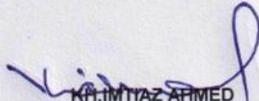

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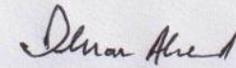

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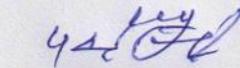
LEINER PAK GELATINE LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Share capital Issued, subscribed and paid up share capital	Reserves		Sponsor's Loan	Total
		Revenue Reserve Unappropriated profit	Capital Reserve Surplus on revaluation of property, plant and equipment		
-----Rupees in thousand-----					
Balance as at 01 July 2024	75,000	158,200	565,654	82,500	881,354
Total comprehensive income for the six months period ended 31 December 2024	-	10,086	-	-	10,086
Balance as at 31 December 2024	<u>75,000</u>	<u>168,286</u>	<u>565,654</u>	<u>82,500</u>	<u>891,440</u>
Balance as at 01 July 2025	75,000	174,022	780,709	82,500	1,112,231
Total comprehensive income for the six months period ended 31 December 2025	-	(9,315)	-	-	(9,315)
Balance as at 31 December 2025	<u>75,000</u>	<u>164,707</u>	<u>780,709</u>	<u>82,500</u>	<u>1,102,917</u>

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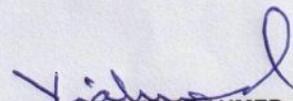
LEINER PAK GELATINE LIMITED**CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)**

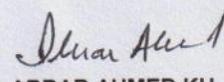
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

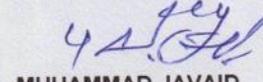
	Six months period ended December 31, 2025	Six months period ended December 31, 2024
	-----Rupees in thousand-----	
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before minimum tax and income tax	-	16,689
Adjustments for :		
Depreciation	11,353	10,506
Provision for employee retirement benefits	1,914	2,009
Finance cost	27,505	42,084
Reversal of provision for doubtful trade debts	-	(6,784)
Provision for Workers' Profit Participation Fund	520	988
Provision for Workers' Welfare Fund	240	341
	<u>41,532</u>	<u>49,144</u>
Operating profit before changes in working capital	41,532	65,833
Changes in working capital		
(Increase) / decrease in current assets:		
Stores, spare parts and loose tools	(23,006)	(3,930)
Stock-in-trade	(128,309)	(2,388)
Trade debts	88,155	21,229
Advances	17,567	(102,365)
Trade deposits and short term prepayments	(194)	381
Increase in current liabilities:		
Trade and other payables	47,776	156,878
Cash generated from operations	<u>43,521</u>	<u>135,638</u>
Finance cost paid including interest portion of lease liabilities of Rs. 765,889	(24,484)	(39,857)
Payments to provident fund	(1,819)	(2,072)
Levies and taxes paid	(24,078)	(26,403)
Workers' Profit Participation Fund paid	(48)	(84)
Sales tax payments	(1,195)	(7,303)
Net cash generated from operating activities	<u>(8,103)</u>	<u>59,919</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment	-	(4,806)
Net cash used in investing activities	<u>-</u>	<u>(4,806)</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Short-term Borrowings – received/(paid) - net	(3,242)	(3,179)
Net cash generated from/ (used in) financing activities	<u>9,889</u>	<u>(51,967)</u>
Net increase/(decrease) in cash and cash equivalents	<u>(1,456)</u>	<u>(33)</u>
Cash and cash equivalents at the beginning of the period	<u>10,437</u>	<u>9,830</u>
Cash and cash equivalents at the end of the period	<u>8,981</u>	<u>9,797</u>

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