



LEINER PAK GELATINE LIMITED

**UN-AUDITED CONDENSED INTERIM
FINANCIAL INFORMATION
FOR THE NINE MONTHS PERIOD ENDED
MARCH 31, 2015.**



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COMPANY INFORMATION BOARD OF DIRECTORS

Ijaz Ahmed Khwaja	Chairman
Khwaja Imtiaz Ahmed	Chief Executive
Ibrar Ahmed Khwaja	Executive Director
Khwaja Ahmed Hassan	Executive Director
Mian Zia-Ud-Din	Independent Director
Umer Riaz Khwaja	Non-Executive Director
Mr. Iqbal Dossa	Non-Executive Director

AUDIT COMMITTEE

Mian Zia-Ud-Din (Chairman)
Ijaz Ahmed Khwaja (Member)
Umer Riaz Khwaja (Member)

HUMAN RESOURCE AND REMUNERATION COMMITTEE

Khwaja Ahmed Hassan (Chairman)
Mian Zia-Ud-Din (Member)
Umer Riaz Khwaja (Member)

COMPANY SECRETARY

Ibrar Ahmed Khwaja

CHIEF FINANCIAL OFFICER

Mr. Muhammad Javaid

AUDITORS

M. Almas & Co.

Chartered Accountants

207-Sadiq Plaza, 2nd Floor, 69-The Mall, Lahore.

LEGAL ADVISOR

Khwaja Muhammad Akram
Advocate

1-Begum Road, Mozang Adda, Lahore.

REGISTRAR

CORPLINK (PVT) LTD.,

Wings Arcade, 1-K Commercial,
Model Town, Lahore.

REGISTERED OFFICE

17-G, Gulberg-2, G/Postmall No. 3529, Lahore-54660
Ph. #: 0092-42-35756953-54, Fax #: 0092-42-35710604

PLANT

19th Kilometer,

Shahrah-e-Pakistan, Kala Shah Kaku,
District Sheikhpura.

Ph. #: 0092-42-37950018 – 37980179

BANKERS

Bank Al Habib Limited
United Bank Limited

MCB Bank Limited-Islamic Banking
Bank Alfalah Limited-Islamic Banking
Bank Islami Pakistan Limited
National Bank of Pakistan
Summit Bank Limited

DIRECTORS' REVIEW

The Directors are pleased to present the accounts of the company for the nine months period ended March 31, 2015.

OPERATION

During the period under review, despite of the flood affects of September 08,2015, Company's financial results showed remarkable recovery in terms of its turnover, gross profit margin and profit before taxation.

In total nine months period company's turnover registered at Rs.485.584 million entailing the profit before taxation at Rs.7.099 million as compared to loss before taxation Rs.(21.721)million in last corresponding period. Company is now back on track after bearing untoward and devastating affects of flood.

An early resumption of production process helped a lot in posting impressive turnover. This could happen only due to completion of maintenance work on war footings.

FUTURE PROSPECTS

It is evident from the results of financial statements that company is successfully recovering its financial strength. All its production facilities are fully back in to operations. We hope stake holders shall witness positive results in future also.

ACKNOWLEDGEMENT

We really acknowledge the efforts of all our employees, friends and well wishers who really helped us in our difficult time period and extended their full co-operation.

On Behalf of the Board

Lahore
April 29, 2015

KH.IMTIAZ AHMED
Chief Executive

LEINER PAK GELATINE LIMITED

CONDENSED INTERIM BALANCE SHEET (UN-AUDITED)

AS AT MARCH 31, 2015

		(Un-audited) March 31, 2015	(Audited) June 30, 2014
	Note Rupees in	thousand.....
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital	8	75,000	75,000
Unappropriated profit		13,224	10,882
		<u>88,224</u>	<u>85,882</u>
Surplus on revaluation of property, plant and equipment		164,134	164,134
Current liabilities			
Trade and other payables		138,885	123,732
Mark-up accrued		1,842	2,008
Short term borrowings	9	127,956	106,501
		<u>268,683</u>	<u>232,241</u>
Contingencies and commitments	10	-	-
		<u>521,041</u>	<u>482,257</u>
ASSETS			
Non-current assets			
Property, plant and equipment	11	276,446	278,743
Long term deposits		1,854	2,779
Deferred taxation		6,543	8,539
		<u>284,843</u>	<u>290,061</u>
Current assets			
Stores, spare parts and loose tools		9,060	20,785
Stock-in-trade		180,691	129,367
Trade debts		4,660	9,875
Advances		3,374	2,276
Trade deposits and short term prepayments		3,570	1,177
Other receivables		12,190	15,441
Advance income tax-net		14,298	12,775
Cash and bank balances		8,355	500
		<u>236,198</u>	<u>192,196</u>
		<u>521,041</u>	<u>482,257</u>

The annexed notes from 1 to 15 form an integral part of this condensed interim financial information.

IBRAR AHMED KHWAJA.
Director

KH.IMTIAZ AHMED
Chief Executive
& Managing Director
Lahore: April 29, 2015

LEINER PAK GELATINE LIMITED

**CONDENSED INTERIM PROFIT AND LOSS ACCOUNT (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2015**

	<u>Nine months period ended</u>		<u>Three months period ended</u>	
	<u>March 31,</u>	<u>March 31,</u>	<u>March 31,</u>	<u>March 31,</u>
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Note	<u>....Rupees in thousand....</u>		<u>....Rupees in thousand....</u>	
Sales-net	485,584	314,666	264,921	195,956
Cost of sales	431,497	288,191	247,118	173,356
Gross profit	54,087	26,475	17,803	22,600
Other income/(loss)	1,229	1,779	9	(738)
	55,316	28,254	17,812	21,862
Distribution cost	1,553	1,911	1,056	929
Administrative expenses	38,005	36,098	12,655	12,583
Other operating expenses	956	2,995	110	90
Finance cost	7,703	8,971	2,153	3,378
Profit / (loss) before taxation	7,099	(21,721)	1,838	4,882
Taxation	4,757	3,329	537	1,653
Profit / (loss) after taxation	2,342	(25,050)	1,301	3,229
Earning / (loss) per share-basic and diluted (Rupees)	12	0.31	0.17	0.43

The annexed notes from 1 to 15 form an integral part of this condensed interim financial information.

IBRAR AHMED KHWAJA.
Director

KH.IMTIAZ AHMED
Chief Executive
& Managing Director
Lahore: April 29, 2015

LEINER PAK GELATINE LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2015**

	<u>Nine months period ended</u>		<u>Three months period ended</u>	
	<u>March 31,</u>	<u>March 31,</u>	<u>March 31,</u>	<u>March 31,</u>
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Note	<u>....Rupees in thousand....</u>	<u>....Rupees in thousand....</u>	<u>....Rupees in thousand....</u>	<u>....Rupees in thousand....</u>
Profit / (loss) after taxation	2,342	(25,050)	1,301	3,229
Other comprehensive income	-	-	-	-
Total comprehensive income / (loss) for the period	<u>2,342</u>	<u>(25,050)</u>	<u>1,301</u>	<u>3,229</u>

The annexed notes from 1 to 15 form an integral part of this condensed interim financial information.

IBRAR AHMED KHWAJA
Director

KH.IMTIAZ AHMED
Chief Executive
& Managing Director
Lahore: April 29, 2015

LEINER PAK GELATINE LIMITED**CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2015**

	<u>Nine months period ended</u>	<u>Nine months period ended</u>
	<u>March 31, 2015</u>	<u>March 31, 2014</u>
Rupees in thousand.....	
CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (loss) before taxation	7,099	(21,721)
Adjustments for :		
Depreciation	7,924	8,660
Amortization	-	8
Provision for employee retirement benefits	1,465	1,240
Finance cost	7,703	8,971
Provision for Workers' Profit Participation Fund	379	-
Provision for Workers' Welfare Fund	108	75
Gain on disposal of property, plant and equipment	-	(554)
	<u>17,579</u>	<u>18,400</u>
Operating profit / (loss) before changes in working capital	<u>24,678</u>	<u>(3,321)</u>
Changes in working capital		
(Increase) / decrease in current assets:		
Stores, spare parts and loose tools	11,725	2,174
Stock-in-trade	(51,324)	3,340
Trade debts	5,215	(1,136)
Advances	(1,098)	(1,454)
Trade deposits and short term prepayments	(2,393)	(168)
Other receivables	85	87
Increase / (decrease) in current liabilities		
Trade and other payables	15,384	33,555
Cash (used in) /generated from operations	<u>2,272</u>	<u>33,077</u>
Finance cost paid	(7,820)	(8,848)
Payments to provident fund	(1,119)	(1,363)
Taxes paid	(4,284)	(4,912)
Sales tax refund / (payments)	3,167	(1,263)
Workers' Profit Participation Fund	(680)	-
Workers' Welfare Fund paid	(434)	-
Net cash (used in) / generated from operating activities	<u>(8,898)</u>	<u>16,691</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment	(5,627)	(3,444)
Proceeds from disposal of property, plant and equipment	-	924
Decrease / (increase) in long term deposits	925	(136)
Net cash generated / (used in) investing activities	<u>(4,702)</u>	<u>(2,656)</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Net increase / (decrease) in short term borrowings	21,455	(14,524)
Net cash generated / (used in) financing activities	<u>21,455</u>	<u>(14,524)</u>
Net increase / (decrease) in cash and cash equivalents	<u>7,855</u>	<u>(489)</u>
Cash and cash equivalents at the beginning of the period	<u>500</u>	<u>3,582</u>
Cash and cash equivalents at the end of the period	<u>8,355</u>	<u>3,093</u>

The annexed notes from 1 to 15 form an integral part of this condensed interim financial information.

IBRAR AHMED KHWAJA
Director

KH.IMTIAZ AHMED
Chief Executive
& Managing Director
Lahore: April 29, 2015

LEINER PAK GELATINE LIMITED

**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2015**

	<u>Share capital Issued, subscribed and paid up share capital</u>	<u>Un appropriated profit</u>	<u>Total</u>
.....Rupees in thousand.....			
Balance as at 01 July 2013	75,000	63,838	138,838
Total comprehensive loss for the nine months period ended 31 March, 2014	-	(25,050)	(25,050)
Balance as at 31 March 2014	<u>75,000</u>	<u>38,788</u>	<u>113,788</u>
Balance as at 01 July 2014	75,000	10,882	85,882
Total comprehensive income for the nine months period ended 31 March 2015	-	2,342	2,342
Balance as at 31 March 2015	<u>75,000</u>	<u>13,224</u>	<u>88,224</u>

The annexed notes from 1 to 15 form an integral part of this condensed interim financial information.

IBRAR AHMED KHWAJA
Director

KH.IMTIAZ AHMED
Chief Executive
& Managing Director
Lahore: April 29, 2015

LEINER PAK GELATINE LIMITED

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2015 (UN-AUDITED)

1 The Company and its operations

Leiner Pak Gelatine Limited ("the Company") was incorporated in Pakistan on 14 February 1983 as a Public Limited Company. The registered office of the Company is situated at 17-G, Gulberg II, Lahore. The Company is listed on Karachi and Lahore Stock Exchanges in Pakistan. The Company is engaged in the manufacture and sale of gelatine, di-calcium phosphate and glue produced from animal bones.

2 Going concern assumption

The flood waters hit the factory in August 2013 and September 2014 causing loss to the stocks, inventories and property plant and equipment and resulted in closure of the factory operations for about two months at each occasion as detailed in note 24.5 of the annual published financial statements for the year ended June 30, 2014 and note 7 in this condensed interim financial information. Further, due to these reasons the profitability of the Company was adversely affected during last year and as at March 31, 2015 its current liabilities exceeded its current assets by Rupee 32.485 million. These conditions raise significant doubts on the Company's ability to continue as a going concern as the Company may be unable to realize its assets and discharge its liabilities in the normal course of business.

Keeping in view the following factors, the management foresees that the Company will continue as a going concern:

- Floods are not a regular phenomena in the vicinity of the factory as per history of about past two decades.
- There is continued demand for the products of the Company within the country and abroad. Demand for "Hilal" Gelatine is increasing in foreign and local markets, as "Hilal" Gelatine is equally consumed in Muslim and non-Muslim countries.
- Repayments to banks and financial institutions have been made as per agreed terms and they have renewed the credit facilities for the future period.
- Continued financial support of its sponsors.
- The affected assets are fully insured.
- The Company's capability to attain the normal production capacity is intact and is currently in full operations.
- Remedial and preventive measures to guard against the recurrence of such incidences in future.

Based on the aforementioned factors and the profitable operations during the nine months period ended on March 31, 2015 together with existence of new foreign as well as local sales orders along with advance payments received there against, this condensed interim financial information, therefore do not include any adjustments relating to the realization of its assets and the liquidation of any liabilities that might be necessary should the Company be unable to continue as a going concern.

3 Basis of preparation

3.1 Statement of compliance

This condensed interim financial information of the Company for the nine months period ended March 31, 2015 has been prepared in accordance with the requirements of the International Accounting Standard-34 "Interim Financial Reporting" and provisions of and directives issued under the Companies Ordinance, 1984. In case where requirements differ, the provisions of or directives issued under the Companies Ordinance, 1984 have been followed.

3.2 This condensed interim financial information is un-audited and is being submitted to the shareholders as required by the listing regulations of Karachi and Lahore Stock Exchanges and section 245 of the Companies Ordinance, 1984.

3.3 Items included in condensed interim financial information are measured using the currency of the primary economic environment in which the Company operates. The condensed interim financial information is presented in Pakistan Rupees, which is the Company's functional and presentation currency.

LEINER PAK GELATINE LIMITED

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2015 (UN-AUDITED)

4 Significant accounting policies

The accounting policies and methods of computation adopted in the preparation of this condensed interim financial information are the same as those applied in preparation of the annual published financial statements for the year ended 30 June 2014.

Amendments to certain existing standards and new interpretations on approved accounting standards effective during the period either were not relevant to the Company's operations or did not have any impact on the accounting policies of the Company.

5 Judgments, estimates and assumptions

The preparation of the condensed interim financial information in conformity with approved accounting standards requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions and judgments are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which forms the basis of making judgments about carrying value of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Judgments, accounting estimates and assumptions made by the management in the preparation of this condensed interim financial information are the same as those applied in preparation of the preceding annual published financial statements of the Company for the year ended 30 June 2014.

6 Financial risk management

The Company's financial risk management objectives and policies are consistent with those disclosed in the annual published financial statements as at and for the year ended 30 June 2014.

- 7 On September 08, 2014, the flood water hit the factory causing loss of the stock in trade, stores, spare parts and loose tools and property, plant and equipment. This has resulted in closure of production operations for about two months. The Company lodged insurance claims for the amount of damages assessed for the aforementioned assets aggregating to Rupees 62.075 million which, after taking into account compulsory deductions and other insurer's covenants, has been settled at Rupees 61.7 million comprising of Rupees 54.486 million for stock in trade, Rupees 1.948 million for repair of property, plant and equipment and Rupees 5.266 million for stores, spare parts and loose tools. Therefore, the Company has recognized a loss of Rupees 0.375 million in other operating expenses as insurance claim written off.

	(Un-audited)	(Audited)
	March 31,	June 30,
	2015	2014
 Rupees in thousand.....	
8 Share capital		
Authorised share capital		
10,000,000 (June 30, 2014: 10,000,000) ordinary shares of Rupees 10 each	<u>100,000</u>	<u>100,000</u>
Issued, subscribed and paid up share capital		
7,500,000 (June 30, 2014: 7,500,000) ordinary shares of Rupees 10 each issued as fully paid in cash	<u>75,000</u>	<u>75,000</u>
	<u>75,000</u>	<u>75,000</u>

LEINER PAK GELATINE LIMITED

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2015 (UN-AUDITED)

		(Un-audited) March 31, 2015	(Audited) June 30, 2014
	 Rupees in thousand.....	
9 Short term borrowings			
<i>From banking companies-secured</i>			
Finance against packing credit			
Bank Al-Habib Limited	9.1, 9.3	33,516	24,920
Running finance			
Bank Al-Habib Limited	9.2, 9.3	75,471	62,231
		<u>108,987</u>	<u>87,151</u>
<i>Temporary bank overdraft-unsecured</i>			
<i>From related parties-unsecured</i>			
Loans from directors	9.4	18,969	19,344
		<u>127,956</u>	<u>106,501</u>

9.1 The finance against packing credit (FAPC-1) facility having sanctioned limit of Rupees 25 million (June 30, 2014: Rupees 25 million) has been obtained from Bank Al-Habib Limited. The rate of mark-up on this facility is 6% (June 30, 2014: 9.5%) per annum payable quarterly or on adjustment of loan. The principal amount is to be adjusted / rolled over within 180 days from the draw down date or through own sources or through realization of export proceeds or on demand while mark up is to be serviced upon adjustment of loan or at the end of each calendar quarter whichever is earlier. The facility is valid till August 07, 2015.

9.2 The running finance facility having sanctioned limit of Rupees 70 million (June 30, 2014: Rupees 70 million) has been obtained from Bank Al-Habib Limited for working capital requirements. It carries mark-up at three months KIBOR plus 1.75% (June 30, 2014: three months KIBOR plus 1.75%) per annum payable quarterly. The sanctioned limit has temporarily been exceeded due to issuance of cheques which were presented after March 31, 2015. The facility is valid till August 07, 2015.

9.3 The facilities mentioned in 9.1 and 9.2 are commonly secured against first charge of Rupees 180 million (2014: Rupees 180 million) over current assets of the Company registered with SECP. First charge on fixed assets of Rupees 174 million (June 30, 2014: Rupees 174 million) comprising land, building, plant and machinery situated at 19 KM G.T. Road Kala Shah Kaku. Lien over export documents under letter of credit and contract, shipping documents, accepted drafts, counter guarantee of the Company and personal guarantees of the Directors namely Kh. Imtiaz Ahmed, Kh. Ahmed Hassan and Ibrar Ahmed Kh. amounting to Rupees 155 million each (June 30, 2014: Rupees 155 million).

9.4 Loans from directors (Chief Executive & Director) are re-payable on demand and are non- interest bearing.

9.5 A Charge of Rupees 20 million (June 30, 2014: Rupees 20 million) in favour of Bank Alfalah Limited - Islamic banking, has been created on all present and future fixed assets (plant & machinery) of the Company including but not limited to complete de-humidification plant etc. The said charge has been created in respect of Ijara facility for de-humidification plant etc. to the Company.

10 Contingencies and commitments

There have been no significant changes in contingencies and commitments as disclosed in the notes to the preceding annual published financial statements for the year ended June 30, 2014.

The operating lease arrangement in respect of registered office has been as follows:

	(Un-audited) March 31, 2015	(Audited) June 30, 2014
 Rupees in thousand.....	
Not later than one year	1,461	1,272
Later than one year but not later than five years	381	1,524

LEINER PAK GELATINE LIMITED

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2015 (UN-AUDITED)

The Company has entered into Ijara arrangements with Bank Islami Pakistan Limited for vehicles and Bank Alfalah Limited-Islamic banking for de-humidification plant. Commitments for Ijara monthly rentals payable under the agreements are as follows:

		(Un-audited) March 31, 2015	(Audited) June 30, 2014
	 Rupees in thousand.....	
	Not later than one year	2,981	6,557
	Later than one year but not later than five years	262	1,649
11	Property, plant and equipment		
	Operating fixed assets	268,165	272,792
	Capital work in progress	8,281	5,951
		<u>276,446</u>	<u>278,743</u>
11.1	Opening book value	272,792	281,317
	Cost of additions during the period / year	3,297	3,507
	Less:		
	Deletion during the period / year (book value)	-	370
	Depreciation charged during the period / year	7,924	11,662
		<u>268,165</u>	<u>272,792</u>
11.2	Cost of addition during the period / year		
	Plant and machinery	2,658	3,141
	Electric equipment	367	-
	Furniture, fixtures and fittings	9	217
	Arms and ammunition	108	-
	Office equipment	155	149
		<u>3,297</u>	<u>3,507</u>
11.3	Deletion during the period / year		
	Owned		
	Vehicles:		
	Cost	-	1,879
	Less: accumulated depreciation	-	1,509
		<u>-</u>	<u>370</u>
12	Earning / (loss) per share-basic and diluted		

There is no dilutive effect on basic earnings per share of the Company which is based on :

	Nine months period ended		Three months period ended		
	March 31, 2015	March 31, 2014	March 31, 2015	March 31, 2014	
	Rupees in thousand...	Rupees in thousand...	
Profit / (loss) after taxation	2,342	(25,050)	1,301	3,229	
	in thousand	in thousand	in thousand	in thousand	
Weighted average number of ordinary shares	7,500	7,500	7,500	7,500	
Earning / (loss) per share-basic and diluted (Rupees)	0.31	(3.34)	0.17	0.43	

13 Transactions with related parties

The related parties comprise of recognised provident fund and key management personnel. Transactions with related parties other than those which have been specifically disclosed in this condensed interim financial information are as follows:

LEINER PAK GELATINE LIMITED

**NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2015 (UN-AUDITED)**

	<u>Nine months period ended</u>		<u>Three months period ended</u>	
	<u>March 31, 2015</u>	<u>March 31, 2014</u>	<u>March 31, 2015</u>	<u>March 31, 2014</u>
	<u>....Rupees in thousand...</u>		<u>....Rupees in thousand...</u>	
Key management personnel				
Remuneration	3,426	3,235	1,142	1,078
Loan from Chief Executive- unsecured:				
Loan received	7,800	4,658	-	1,500
Loan repaid	8,175	5,179	1,675	4,779
Loan from Director- unsecured:				
Loan received	-	1,900	-	-
Loan repaid	-	1,900	-	1,900
Recognised provident fund				
Contribution to provident fund trust	1,465	1,240	515	424

14 Date of authorization for issue

This condensed interim financial information was authorized for issue by the Board of Directors on April 29, 2015.

15 General

Figures have been rounded off to the nearest thousand rupees, unless otherwise stated.

IBRAR AHMED KHWAJA
Director

KH.IMTIAZ AHMED
Chief Executive
& Managing Director
Lahore: April 29, 2015

BOOK POST PRINTED MATTER

	Reason for Return Mail	ڈاک کی واپسی کی وجہ
	Shareholder Shifted	منتقل ہو گئے
	No Such Consignee	اس نام سے کوئی نہیں
	House / Office Closed	گھر / دفتر بند ہے
	Incomplete Address	پتہ نامکمل ہے
	Retired	ریٹائرڈ
	Passed Away	انتقال کر گئے
	Need Building Name	بلڈنگ کا نام درکار ہے
	Need House / Gali / Plot No.	پلاٹ / گھاٹی نمبر درکار ہے
	Out of City / Country	شہر / ملک سے باہر ہیں
	Share Refused to Accept	وصول کرنے سے انکار
	Non Service Area	رسائی ممکن نہیں
	Any Other Reason, Please Mention Hereunder:	کوئی اور وجہ چیلکھیں:

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