IBL HEALTHCARE LIMITED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2025

		Un-audited	Audited
		March 31,	June 30,
	Note	2025	2024
		(Rupees i	n '000)
SSETS			
Non-current assets			
Furniture and equipment	5	21,132	4,729
Right-of-use asset		20,234	2,123
Investment properties		587,374	587,374
Intangible assets		1,789	2,466
Deferred taxation - net		16,187	15,970
		646,715	612,662
Current assets			
Inventories		1,117,499	905,328
Trade and other receivables	6	1,719,639	1,331,816
Loans, advances, deposits and prepayments	7	104,413	62,100
Refunds due from government - sales tax		201,120	-
Taxation - payments less provision		38,055	39,258
Cash and bank balances	8	31,036	375,594
Cash and bank balances	8	3,010,643	2,714,096
Total assets		3,657,358	3,326,758
		3,007,000	3,320,730
EQUITY AND LIABILITIES			
Share capital and reserves			
Share Capital			
Issued, subscribed & paid up capital	9	856,748	856,748
Capital reserve			
Share premium		119,600	119,600
Share premium		117,000	117,000
Revenue reserve			
Unappropriated profit		1,273,799	1,138,331
		2,250,147	2,114,679
Liabilities			
Non-current liabilities			
Lease liability		17,733	•
Current liabilities		17,733	
Trade and other payables	10	924,049	1,131,066
Sales tax payable		13,144	3,206
Advance from customers		57,804	34,155
Short term borrowings		371,301	19,267
Current portion of lease liability		2,087	3,128
Unclaimed dividend		7,059	7,105
Unpaid dividend		14,035	14,152
Onpaid dividend		1,389,478	1,212,079
Contingencies and commitments	11		
Total equity and liabilities		3,657,358	3,326,758
Louis equity and manners		=======================================	2,020,100

The annexed notes 1 to 16 form an integral part of this condensed interim financial statements. Car

Chief Executive Officer

Director

IBL HEALTHCARE LIMITED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-audited) FOR THE PERIOD ENDED MARCH 31, 2025

		Quarter ended		Nine-mont	hs ended
	Note	March 31, 2025	March 31, 2024 (Rs. in	March 31, 2025	March 31, 2024
Revenue from contract with customers	12	948,027	1,103,244	3,144,700	3,181,942
Cost of Sales		(634,729)	(684,058)	(2,156,586)	(2,075,077)
Gross Profit		313,298	419,186	988,114	1,106,865
Other income / (loss)	13	(1,573)	6,078	(1,378)	32,917
Marketing and distribution expenses		(197,898)	(304,494)	(583,614)	(734,047)
Administrative and general expenses		(33,618)	(24,371)	(101,800)	(77,298)
Finance cost	14	(15,468)	(15,594)	(48,682)	(53,940)
Profit before levies and income tax		64,742	80,805	252,640	274,497
Levies - minimum tax		(11,104)	-	(24,836)	(-)
Profit before taxation		53,638	80,805	227,804	274,497
Income tax expense	,	(18,193)	(29,857)	(92,336)	(92,517)
Profit after taxation		35,445	50,948	135,468	181,980
Other comprehensive income			-		-
Total comprehensive income		35,445	50,948	135,468	181,980
Earnings per share - basic					
and diluted		0.41	0.59	1.58	2.12

The annexed notes 1 to 16 form an integral part of this condensed interim financial statements.

Chief Executive Officer

Director

IBL HEALTHCARE LIMITED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-audited) FOR THE PERIOD ENDED MARCH 31, 2025

	Issued, subscribed & paid up capital	Reserve for issue of bonus shares	Share Premium	Unappropriated profit	Total share holders' equity
			(Rupees in	'000)	
Balance as at July 01, 2023	713,956		119,600	1,273,568	2,107,124
Transactions with owners					
Transfer for reserve for issuance of bonus shares		142,792		(142,792)	
Bonus shares issued in the ratio of 20 shares for every 100 shares held	142,792	(142,792)	-	-	
Total comprehensive income for the period ended March 31, 2024			-	181,980	181,980
Balance as at March 31, 2024	856,748	-	119,600	1,312,756	2,289,104
Balance as at July 01, 2024	856,748		119,600	1,138,331	2,114,679
Transactions with owners					
Transfer to reserve for issuance of bonus shares	, -		-		
Bonus shares issued in the ratio of 00 shares for every 000 shares held			-		
Total comprehensive income for the period ended March 31, 2025		_		135,468	135,468
Balance as at March 31, 2025	856,748		119,600	1,273,799	2,250,147

The annexed notes 1 to 16 form an integral part of this condensed interim financial statements.

Chief Executive Officer

Director

IBL HEALTHCARE LIMITED CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited) FOR THE PERIOD ENDED MARCH 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES Profit before taxation 252,640 274,497		Note	March 31, 2025	March 31, 2024
Profit before taxation 252,640 274,497 Adjustments for non-cash items: 3 Depreciation of furniture and equipment 1,935 1,307 Depreciation of infangible assets 2,086 2,450 Amortization of intangible assets 678 2,118 Provision for doubtful receivable - 10,100 Finance cost 48,682 53,940 Decrease/(Increase) in working capital (212,171) 374,214 Inventories (212,171) 374,214 Trade and other receivables (387,823) (587,662) Loans, advances, deposits and prepayments (387,823) (2867,662) Sales tax due to Govt 9,938 23,661 Trade and other payables (210,017) (113,720) Advance from Customers (210,017) (113,720) Cash generated from operations (512,718) 245,979 Income tax paid (116,186) (103,636) (54,904) Net cash (used) in /generated from operating activities (674,586) 87,439 CASH FLOWS FROM INVESTING ACTIVITIES 89 <th>CASH ELOWS EDOM OPEDATING ACTIVITIES</th> <th></th> <th>(Rupees</th> <th>in '000)</th>	CASH ELOWS EDOM OPEDATING ACTIVITIES		(Rupees	in '000)
Adjustments for non-cash items: Depreciation of furniture and equipment Depreciation of right-of-use asset Amortization of right-of-use asset Provision for doubtful receivable Provision for doubtful receivable Finance cost Poecrease/(Increase) in working capital Inventories Invent				
Depreciation of furniture and equipment 1,935 1,307 Depreciation of right-of-use asset 2,086 2,450 Amortization of intangible assets 678 2,118 Provision for doubtful receivable - 10,100 Finance cost 48,682 53,940 306,021 344,412 Decrease/(Increase) in working capital Inventories (212,171) 374,214 Trade and other receivables (387,823) (587,662) Loans, advances, deposits and prepayments (42,313) 205,074 Sales tax due to Govt 9,938 23,661 Trade and other payables (210,017) (113,720) Advance from Customers (212,171) (113,720) Advance from Customers (210,017) (113,720) Cash generated from operations (512,718) 245,979 Income tax paid (116,186) (103,636) Finance cost paid (45,682) (54,904) Net cash (used) in /generated from operating activities (674,586) 87,439 CASH FLOWS FROM INVESTING ACTIVITIES Payments for acquisition of furniture and equipment (18,338) (1,556) Payments in respect of investment property 89 Payments in respect of investment property 89 Net cash (used) in investing activities (18,338) (1,556) CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid (163) (34) Long-term loan repayment (18,338) (1,556) Payments against lease liability (3,505) (1,941) Net cash (used) in financing activities (3,669) (1,975) Net (decrease) in cash and cash equivalents (696,593) 75,089 Cash and cash equivalents at the beginning of the period (356,327 (194,742)			252,640	274,497
Depreciation of right-of-use asset				
Amortization of intangible assets				1,307
Provision for doubtful receivable 10,100 Finance cost 48,682 53,940 Decrease/(Increase) in working capital 306,021 344,412 Inventories (212,171) 374,214 Trade and other receivables (387,823) (587,662) Loans, advances, deposits and prepayments (42,313) 205,074 Sales tax due to Govt 9,938 23,661 Trade and other payables (210,017) (113,720) Advance from Customers (210,017) (113,720) Cash generated from operations (512,718) 245,979 Income tax paid (116,186) (103,636) Finance cost paid (45,682) (54,904) Net cash (used) in /generated from operating activities (674,586) 87,439 CASH FLOWS FROM INVESTING ACTIVITIES Payments for acquisition of furniture and equipment (18,338) (1,556) Payments for acquisition of intangibles (89 (89 Payments in respect of investment property (89 (89,008) Net cash (used) in investing activities (163) (34)<			200000000000000000000000000000000000000	2,450
Finance cost 48,682 53,940 306,021 344,412 Decrease/(Increase) in working capital Inventories (212,171) 374,214 Trade and other receivables (387,823) (587,662) Loans, advances, deposits and prepayments (42,313) 205,074 Sales tax due to Govt 9,938 23,661 Trade and other payables (210,017) (113,720) Advance from Customers (218,718) 245,979 Cash generated from operations (512,718) 245,979 Income tax paid (116,186) (103,636) Finance cost paid (45,682) (54,904) Net cash (used) in /generated from operating activities (674,586) 87,439 CASH FLOWS FROM INVESTING ACTIVITIES Payments for acquisition of furniture and equipment 12,438,979 Payments for acquisition of intangibles 12,439,979 Payments for acquisition of intangibles 12,439,979 Payments in respect of investment property 12,439,979 Net cash (used) in investing activities (18,338) (10,575) CASH FLOWS FROM FINANCING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid (163) (34) Long-term loan repayment 12,409,000 Payments against lease liability (3,505) (1,941) Net cash (used) in financing activities (696,593) 75,089 Cash and cash equivalents at the beginning of the period 356,327 (194,742)			678	2,118
Decrease / (Increase) in working capital Inventories (212,171) 374,214 Inventories (212,171) 374,214 Trade and other receivables (387,823) (587,662) Loans, advances, deposits and prepayments (42,313) 205,074 Sales tax due to Govt 9,938 23,661 Trade and other payables (210,017) (113,720) Advance from Customers (288,739) (98,433) Cash generated from operations (512,718) 245,979 Income tax paid (116,186) (103,636) Finance cost paid (165,882) (54,904) Net cash (used) in /generated from operating activities (674,586) 87,439 CASH FLOWS FROM INVESTING ACTIVITIES Payments for acquisition of furniture and equipment (18,338) (1,556) Proceeds from sale of furniture and equipment 89 Payments for acquisition of intangibles -			-	10,100
Decrease / (Increase) in working capital Inventories (212,171) (374,214 Trade and other receivables (387,823) (587,662) (587,662) (200,171) (205,074 9,938 23,661 (210,017) (210,017) (213,720) (23,649 -23,649 -23,649 (210,017) (23,649 -23,649 -23,649 -23,649 (230,017) (23,649 -23,649 -23,649 -23,649 -23,649 (230,017) (23,649 -23,649 -23,649 -23,649 -23,649 (230,017) (23,649 -23,649 -23,649 -23,649 -23,649 -23,649 -23,649 (230,017) (23,636) (230,017) (23,636) (230,017) (23,636) (230,017) (rmance cost	_	48,682	53,940
Inventories	Degreese //Ingreeses) in modification 1		306,021	344,412
Trade and other receivables Loans, advances, deposits and prepayments Sales tax due to Govt Sales tax due to Govt Trade and other payables Advance from Customers Cash generated from operations Income tax paid Finance cost paid Net cash (used) in /generated from operating activities Payments for acquisition of furniture and equipment Payments for acquisition of intangibles Payments in respect of investment property Net cash (used) in investing activities CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid Long-term loan repayment Payments against lease liability Net cash (used) in financing activities Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents (212,171) (3878,233) (205,074 (223,014) (212,017) (213,017) (113,720) (210,017) (113,720) (11		_		
Loans, advances, deposits and prepayments				
Sales tax due to Govt 9,938 23,661 Trade and other payables (210,017) (113,720) Advance from Customers 23,649 (113,720) Cash generated from operations (512,718) 245,979 Income tax paid (116,186) (103,636) Finance cost paid (45,682) (54,904) Net cash (used) in /generated from operating activities (674,586) 87,439 CASH FLOWS FROM INVESTING ACTIVITIES Payments for acquisition of furniture and equipment (18,338) (1,556) Proceeds from sale of furniture and equipment - 89 Payments for acquisition of intangibles - - Payments in respect of investment property - (8,908) Net cash (used) in investing activities (18,338) (10,375) CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid (163) (34) Long-term loan repayment - - Payments against lease liability (3,505) (1,941) Net cash (used) in financing activities (369) (1,975) Net (decrease) in cash and cash equivalents (696,593) 75,089 <td></td> <td></td> <td></td> <td>200</td>				200
Trade and other payables			Contract of the last of the la	See an old of the see and the
Advance from Customers 23,649 -2 -2 -2 -2	Section (Action) and Control (
Cash generated from operations (818,739) (98,433)				(113,720)
Cash generated from operations Income tax paid Income tax paid Finance cost paid Net cash (used) in /generated from operating activities CASH FLOWS FROM INVESTING ACTIVITIES Payments for acquisition of furniture and equipment Payments for acquisition of intangibles Payments in respect of investment property Net cash (used) in investing activities CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid Long-term loan repayment Payments against lease liability Net cash (used) in financing activities Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period (512,718) (103,639 (103,636) (103,636) (103,636) (103,638) (103,638) (103,639) (1,556) (1,5	Advance from Customers	L		-
Income tax paid (116,186) (103,636) Finance cost paid (45,682) (54,904) Net cash (used) in /generated from operating activities (674,586) (87,439) CASH FLOWS FROM INVESTING ACTIVITIES Payments for acquisition of furniture and equipment (18,338) (1,556) Proceeds from sale of furniture and equipment - 89 Payments for acquisition of intangibles - 89 Payments in respect of investment property - (8,908) Net cash (used) in investing activities (18,338) (10,375) CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid (163) (34) Long-term loan repayment - (163) (3,505) (1,941) Payments against lease liability (3,505) (1,941) Net cash (used) in financing activities (3,669) (1,975) Net (decrease) in cash and cash equivalents (696,593) (75,089) Cash and cash equivalents at the beginning of the period 356,327 (194,742)	Cash generated from anassisms	_		
Finance cost paid Net cash (used) in /generated from operating activities CASH FLOWS FROM INVESTING ACTIVITIES Payments for acquisition of furniture and equipment Proceeds from sale of furniture and equipment Payments for acquisition of intangibles Payments in respect of investment property Net cash (used) in investing activities CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid Long-term loan repayment Payments against lease liability Net cash (used) in financing activities Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents are included in (193,035) (103,038) (103,038) (103,038) (103,038) (103,039) (103,049) (103,069) (,	
Net cash (used) in /generated from operating activities CASH FLOWS FROM INVESTING ACTIVITIES Payments for acquisition of furniture and equipment Proceeds from sale of furniture and equipment Payments for acquisition of intangibles Payments in respect of investment property Net cash (used) in investing activities CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid Long-term loan repayment Payments against lease liability Net cash (used) in financing activities (163) (34) (34) (3505) (1,941) (3505) (1,941) (3505) (1,941) (3505) (3609) (1,975) (3609) (360				(103,636)
Payments for acquisition of furniture and equipment Proceeds from sale of furniture and equipment Payments for acquisition of intangibles Payments in respect of investment property Net cash (used) in investing activities CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid Long-term loan repayment Payments against lease liability Net cash (used) in financing activities (163) (34) (34) (3505) (1,941) Net (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period		_		(54,904)
Payments for acquisition of furniture and equipment Proceeds from sale of furniture and equipment Payments for acquisition of intangibles Payments in respect of investment property Net cash (used) in investing activities CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid Long-term loan repayment Payments against lease liability Net cash (used) in financing activities Net (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the period (18,338) (10,556) (18,908) (10,375) (10,375) (10,375) (10,375) (10,375) (10,375) (10,375) (10,375) (10,375) (10,375) (10,375) (10,375) (10,375) (10,375) (10,375) (10,375) (10,375)			(674,586)	87,439
Proceeds from sale of furniture and equipment Payments for acquisition of intangibles Payments in respect of investment property Net cash (used) in investing activities CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid Long-term loan repayment Payments against lease liability Net cash (used) in financing activities Net (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the sale and cash equivalents Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period	CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of furniture and equipment Payments for acquisition of intangibles Payments in respect of investment property Net cash (used) in investing activities CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid Long-term loan repayment Payments against lease liability Net cash (used) in financing activities Net (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the sale fail of the period Cash and cash equivalents at the sale fail of the period Cash and cash equivalents at the sale fail of the period Cash and cash equivalents at the sale fail of the period Cash and cash equivalents at the sale fail of the period Cash and cash equivalents at the sale fail of the period Cash and cash equivalents at the sale fail of the period	Payments for acquisition of furniture and equipment	Г	(18,338)	(1.556)
Payments for acquisition of intangibles Payments in respect of investment property Net cash (used) in investing activities CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid Long-term loan repayment Payments against lease liability Net cash (used) in financing activities Net (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the segment of the period Cash and cash equivalents at the segment of the period Cash and cash equivalents at the segment of the period Cash and cash equivalents at the segment of the period Cash and cash equivalents at the segment of the period Cash and cash equivalents at the segment of the period	Proceeds from sale of furniture and equipment		- /	
Net cash (used) in investing activities CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid Long-term loan repayment Payments against lease liability Net cash (used) in financing activities Net (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the signal activities (18,338) (10,375) (34) (3,505) (1,941) (3,505) (1,941) (3,669) (1,975) (696,593) (75,089) (194,742)	Payments for acquisition of intangibles		- 11	-
Net cash (used) in investing activities CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid Long-term loan repayment Payments against lease liability Net cash (used) in financing activities Net (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the segment of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period			- 11	(8.908)
CASH FLOWS FROM FINANCING ACTIVITIES Dividend paid Long-term loan repayment Payments against lease liability Net cash (used) in financing activities Net (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period	Net cash (used) in investing activities	_	(18,338)	
Long-term loan repayment Payments against lease liability Net cash (used) in financing activities Net (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period	CASH FLOWS FROM FINANCING ACTIVITIES		, , ,	(==,==,=)
Long-term loan repayment Payments against lease liability Net cash (used) in financing activities Net (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period	Dividend paid	Г	(162)	(2.4)
Payments against lease liability Net cash (used) in financing activities Net (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period			(103)	(34)
Net cash (used) in financing activities (3,669) (1,975) Net (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period			(3 505)	(4.0.44)
Net (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the beginning of the period				
Cash and cash equivalents at the beginning of the period 356,327 (194,742)				1000
Cash and each equivalent and a set of the se				
(340,266) (119,653)		_		
	cash and cash equivalents at the end of the period	_	(340,266)	(119,653)

The annexed notes 1 to 16 form an integral part of this condensed interim financial statements.

Chief Executive Officer

Director