

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

	Note	Un-audited March 31, 2025	Audited June 30, 2024
----- (Rupees in '000) -----			
<b>ASSETS</b>			
<b>Non-current assets</b>			
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
		<b>646,715</b>	<b>612,662</b>
<b>Current assets</b>			
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		-	-
Taxation - payments less provision		38,055	39,258
Cash and bank balances	8	31,036	375,594
		<b>3,010,643</b>	<b>2,714,096</b>
<b>Total assets</b>		<b>3,657,358</b>	<b>3,326,758</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
<b>Share Capital</b>			
Issued, subscribed & paid up capital	9	856,748	856,748
<b>Capital reserve</b>			
Share premium		119,600	119,600
<b>Revenue reserve</b>			
Unappropriated profit		1,273,799	1,138,331
		<b>2,250,147</b>	<b>2,114,679</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Lease liability		17,733	-
		<b>17,733</b>	<b>-</b>
<b>Current liabilities</b>			
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
		<b>1,389,478</b>	<b>1,212,079</b>
<b>Contingencies and commitments</b>	11		
<b>Total equity and liabilities</b>		<b>3,657,358</b>	<b>3,326,758</b>

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

Chief Executive Officer

Director

Chief Financial Officer



**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-months ended	
	Note	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
		(Rs. in '000)			
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)
<b>Gross Profit</b>		<b>313,298</b>	<b>419,186</b>	<b>988,114</b>	<b>1,106,865</b>
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)
<b>Profit before levies and income tax</b>		<b>64,742</b>	<b>80,805</b>	<b>252,640</b>	<b>274,497</b>
Levies - minimum tax		(11,104)	-	(24,836)	-
<b>Profit before taxation</b>		<b>53,638</b>	<b>80,805</b>	<b>227,804</b>	<b>274,497</b>
<b>Income tax expense</b>		<b>(18,193)</b>	<b>(29,857)</b>	<b>(92,336)</b>	<b>(92,517)</b>
<b>Profit after taxation</b>		<b>35,445</b>	<b>50,948</b>	<b>135,468</b>	<b>181,980</b>
Other comprehensive income		-	-	-	-
<b>Total comprehensive income</b>		<b>35,445</b>	<b>50,948</b>	<b>135,468</b>	<b>181,980</b>
 <b>Earnings per share - basic and diluted</b>		 <b>0.41</b>	 <b>0.59</b>	 <b>1.58</b>	 <b>2.12</b>

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Chief Financial Officer



**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)				
<b>Balance as at July 01, 2023</b>	713,956	-	119,600	1,273,568	2,107,124
<b>Transactions with owners</b>					
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
<b>Balance as at March 31, 2024</b>	856,748	-	119,600	1,312,756	2,289,104
<b>Balance as at July 01, 2024</b>	856,748	-	119,600	1,138,331	2,114,679
<b>Transactions with owners</b>					
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
<b>Balance as at March 31, 2025</b>	856,748	-	119,600	1,273,799	2,250,147

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Director

Chief Financial Officer





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

	Note	March 31, 2025	March 31, 2024
		----- (Rupees in '000) -----	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before taxation		252,640	274,497
<b>Adjustments for non-cash items:</b>			
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
		<u>306,021</u>	<u>344,412</u>
<b>Decrease/(Increase) in working capital</b>			
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		23,649	-
		<u>(818,739)</u>	<u>(98,433)</u>
<b>Cash generated from operations</b>		<u>(512,718)</u>	<u>245,979</u>
Income tax paid		(116,186)	(103,636)
Finance cost paid		<u>(45,682)</u>	<u>(54,904)</u>
<b>Net cash (used) in / generated from operating activities</b>		<u>(674,586)</u>	<u>87,439</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
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)
<b>Net cash (used) in investing activities</b>		<u>(18,338)</u>	<u>(10,375)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Dividend paid		(163)	(34)
Long-term loan repayment		-	-
Payments against lease liability		(3,505)	(1,941)
<b>Net cash (used) in financing activities</b>		<u>(3,669)</u>	<u>(1,975)</u>
<b>Net (decrease) in cash and cash equivalents</b>		<u>(696,593)</u>	<u>75,089</u>
Cash and cash equivalents at the beginning of the period		356,327	(194,742)
<b>Cash and cash equivalents at the end of the period</b>		<u><u>(340,266)</u></u>	<u><u>(119,653)</u></u>

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