

IBL HEALTHCARE LIMITED

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2025

	Note	2025 Rupees in '000	2024
<b>ASSETS</b>			
<b>Non-current assets</b>			
Furniture and equipment	4	20,565	4,729
Right-of-use asset	5	21,499	2,123
Investment properties	6	587,374	587,374
Intangibles assets	7	1,600	2,466
Deferred taxation - net	8	10,538	15,970
		<u>641,576</u>	<u>612,662</u>
<b>Current assets</b>			
Inventories	9	1,270,130	905,328
Trade and other receivables	10	1,696,496	1,331,816
Loans, advances, deposits and prepayments	11	107,819	62,100
Refunds due from Government - sales tax		42,924	-
Taxation - payments less provision		42,085	39,258
Cash and bank balances	12	208,938	375,594
		<u>3,368,392</u>	<u>2,714,096</u>
<b>TOTAL ASSETS</b>		<u><b>4,009,968</b></u>	<u><b>3,326,758</b></u>
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
<b>Share capital</b>			
Issued, subscribed and paid-up share capital	13	856,748	856,748
<b>Capital reserve</b>			
Share premium	14	119,600	119,600
<b>Revenue reserve</b>			
Unappropriated profit		1,346,702	1,138,331
		<u>2,323,050</u>	<u>2,114,679</u>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Lease liability	15	19,887	-
<b>Current liabilities</b>			
Trade and other payables	16	1,466,510	1,131,066
Sales tax payable		-	3,206
Advance from customers	17	40,347	34,155
Short term borrowings	18	136,355	19,267
Current portion of lease liability	15	2,738	3,128
Unclaimed dividend		7,057	7,105
Unpaid dividend	19	14,024	14,152
		<u>1,667,031</u>	<u>1,212,079</u>
<b>Contingencies and commitments</b>			
	20		
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><b>4,009,968</b></u>	<u><b>3,326,758</b></u>

The annexed notes 1 to 40 form an integral part of these financial statements.

  
Chief Executive

Director

  
Chief Financial Officer

IBL HEALTHCARE LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees in '000	2024
Revenue from contracts with customers	21	4,322,471	3,603,359
Cost of sales	22	(2,875,495)	(2,651,543)
Gross profit		1,446,976	951,816
Other (loss) / income	23	(7,284)	32,841
Marketing and distribution expenses	24	(858,387)	(693,631)
Administrative and general expenses	25	(144,002)	(104,832)
Net impairment loss on financial assets	10.1.4	-	(10,100)
Finance costs	26	(60,210)	(67,394)
Profit before levies and income tax		377,093	108,700
Levies	27	(36,881)	(79,778)
Profit before income tax		340,212	28,922
Income tax expense	28	(131,841)	(21,367)
Profit after taxation		208,371	7,555
Other comprehensive income		-	-
Total comprehensive income		208,371	7,555
Basic and diluted earnings per share	29	Rs. 2.43	Rs. 0.09

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Chief Executive

Director



Chief Financial Officer



IBL HEALTHCARE LIMITED

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees in '000	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	30	(33,559)	781,784
Levies paid		(36,881)	(79,778)
Income taxes paid		(129,236)	(63,757)
Finance cost paid		(59,990)	(70,250)
		(226,107)	(213,785)
Net cash (used in) / generated from operating activities		(259,666)	567,999
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for acquisition of furniture and equipment		(19,146)	(1,556)
Capital expenditure for investment property		-	(11,014)
Proceeds from disposal of furniture and equipment		91	89
Net cash used in investing activities		(19,055)	(12,481)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Lease rentals paid		(4,847)	(4,407)
Short-term loan obtained		3,423,760	2,664,918
Short-term loan repaid		(3,306,672)	(2,936,216)
Dividend paid		(176)	(42)
Net cash generated from / (used in) financing activities		112,065	(275,747)
Net (decrease) / increase in cash and cash equivalents		(166,656)	279,771
Cash and cash equivalents at the beginning of the year		375,594	95,823
Cash and cash equivalents at the end of the year	31	208,938	375,594

The annexed notes 1 to 40 form an integral part of these financial statements.



Chief Executive

Director



Chief Financial Officer

IBL HEALTHCARE LIMITED

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED JUNE 30, 2025

	Issued, subscribed and paid up capital	Capital reserve		Revenue reserve	Total reserves	Total
		Share premium	Issue of bonus shares	Unappropriated profit		
	Rupees in '000					
Balance as at July 01, 2023	713,956	119,600	-	1,273,568	1,393,168	2,107,124
Transactions with owners in their capacity as owners						
Transfer to reserve for issuance of bonus shares	-	-	142,792	(142,792)	-	-
Issuance of bonus shares during the year in the ratio of 20 shares for every 100 shares held	142,792	-	(142,792)	-	(142,792)	-
Total comprehensive income for the year ended June 30, 2024	-	-	-	7,555	7,555	7,555
Balance as at July 01, 2024	856,748	119,600	-	1,138,331	1,257,931	2,114,679
Total comprehensive income for the year ended June 30, 2025	-	-	-	208,371	208,371	208,371
Balance as at June 30, 2025	856,748	119,600	-	1,346,702	1,466,302	2,323,050

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Chief Executive

Director



Chief Financial Officer