

IBL HEALTHCARE LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025



	Note	Un-audited September 30, 2025	Audited June 30, 2025
------(Rupees in '000)-----			
ASSETS			
Non-current assets			
Furniture and equipment	4	21,947	20,565
Right-of-use asset		20,878	21,499
Investment properties		587,374	587,374
Intangible assets		1,412	1,600
Deferred taxation - net		10,538	10,538
		<u>642,149</u>	<u>641,576</u>
Current assets			
Inventories		1,159,358	1,270,130
Trade and other receivables	5	2,208,846	1,696,496
Loans, advances, deposits and prepayments	6	134,225	107,819
Refunds due from Government - sales tax		10,016	42,924
Taxation - payments less provision		10,277	42,085
Cash and bank balances	7	24,031	208,938
		<u>3,546,753</u>	<u>3,368,392</u>
Total assets		<u>4,188,902</u>	<u>4,009,968</u>
EQUITY AND LIABILITIES			
Share capital and reserves			
Share Capital			
Issued, subscribed and paid-up share capital	8	856,748	856,748
Capital reserve			
Share premium		119,600	119,600
Revenue reserve			
Un-appropriated profit		1,416,390	1,346,702
		<u>2,392,738</u>	<u>2,323,050</u>
Liabilities			
Non-current liabilities			
Lease liability		19,075	19,887
		<u>19,075</u>	<u>19,887</u>
Current liabilities			
Trade and other payables	9	1,293,630	1,466,510
Advance from customers		24,705	40,347
Short term borrowings		434,682	136,355
Current portion of lease liability		3,005	2,738
Unclaimed dividend		7,044	7,057
Unpaid dividend		14,022	14,024
		<u>1,777,088</u>	<u>1,667,031</u>
Contingencies and commitments	10		
Total equity and liabilities		<u>4,188,902</u>	<u>4,009,968</u>

The annexed notes 1 to 14 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 THREE MONTHS ENDED SEPTEMBER 30, 2025



	Note	September 30, 2025 ------(Rupees in '000)-----	September 30, 2024
Revenue	11	1,120,918	1,078,954
Cost of Sales		(720,829)	(739,070)
Gross Profit		400,089	339,884
Distribution costs		(230,133)	(185,174)
Administrative expenses		(39,818)	(34,206)
Other income / (loss)	12	2,184	(1,592)
Profit from operations		132,322	118,912
Finance cost		(9,195)	(12,389)
Profit before levies and income tax		123,127	106,523
Levies - minimum tax		(8,498)	(7,246)
Profit before taxation		114,629	99,277
Income Tax Expense		(44,941)	(39,413)
Profit after taxation		69,688	59,864
Other comprehensive income		-	-
Total comprehensive income		69,688	59,864
 Earnings per share (Rupees)		 0.81	 0.70

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Chief Executive Officer

Director

Chief Financial Officer

IBL HEALTHCARE LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-audited)
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2025



	Issued, subscribed and paid-up share capital	Reserve for issue of bonus shares	Share Premium	Unappropriated profit	Total share holders' equity
	(Rupees in '000)				
Balance as at July 01, 2024	856,748	-	119,600	1,138,331	2,114,679
Total comprehensive income for the period ended September 30, 2024	-	-	-	59,864	59,864
Balance as at September 30, 2024	856,748	-	119,600	1,198,195	2,174,543
Balance as at July 01, 2025	856,748	-	119,600	1,346,702	2,323,050
Total comprehensive income for the period ended September 30, 2025	-	-	-	69,688	69,688
Balance as at September 30, 2025	856,748	-	119,600	1,416,390	2,392,738

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Chief Executive Officer

Director

Chief Financial Officer

IBL HEALTHCARE LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited)
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2025



	Note	September 30, 2025 ------(Rupees in '000)-----	September 30, 2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before taxation		123,127	106,524
Adjustments for non-cash items:			
Depreciation		1,340	445
Depreciation of right-of-use asset		621	823
Amortization of intangible assets		189	255
Finance cost		9,195	12,389
		<u>134,472</u>	<u>120,436</u>
Decrease/(Increase) in working capital			
Inventories		110,772	(121,255)
Trade and other receivables		(512,350)	(442,827)
Loans, advances, deposits and prepayments		(26,406)	(42,194)
Refund Due from Government - Sales Tax		32,908	-
Sales tax due to Govt		-	4,286
Trade and other payables		(168,847)	(156,717)
Advance from customers		(15,642)	18,362
		<u>(579,565)</u>	<u>(740,345)</u>
Cash (used in) / generated from operations		<u>(445,093)</u>	<u>(619,909)</u>
Income tax and levies paid		(21,632)	(52,621)
Finance cost paid		(12,533)	(6,889)
Net cash (used in) / generated from operating activities		<u>(479,258)</u>	<u>(679,419)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for acquisition of furniture and equipment		(2,722)	(719)
Net cash (used) in investing activities		<u>(2,722)</u>	<u>(719)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend paid		(15)	(163)
Long-term loan obtained		1,338,538	1,200,937
Long-term loan repayment		(1,040,211)	(802,217)
Payments against lease liability		(1,239)	(1,064)
Net cash (used) in financing activities		<u>297,073</u>	<u>397,493</u>
Net (decrease) /increase in cash and cash equivalents		<u>(184,907)</u>	<u>(282,645)</u>
Cash and cash equivalents at the beginning of the period		208,938	375,594
Cash and cash equivalents at the end of the period		<u><u>24,031</u></u>	<u><u>92,949</u></u>

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Chief Executive Officer

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