

IBL HEALTHCARE LIMITED

**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED DECEMBER 31, 2025 - UNAUDITED**

	Note	Quarter ended		Half year ended	
		December 31,	December 31,	December 31,	December 31,
		2025	2024	2025	2024
		----- Rupees '000 -----			
Revenue from contract with customers	15	971,147	1,117,721	2,092,065	2,196,675
Cost of sales	16	(569,305)	(782,786)	(1,290,134)	(1,521,856)
Gross profit		401,842	334,935	801,931	674,819
Other income		4,619	1,787	6,803	195
Marketing and distribution expenses	17	(272,875)	(200,368)	(503,008)	(385,542)
Administrative and general expenses		(46,556)	(34,150)	(86,374)	(68,356)
Finance cost		(11,983)	(20,825)	(21,178)	(33,214)
Profit before levies and income tax		75,047	81,379	198,174	187,902
Levies - minimum tax	18	8,498	(10,378)	-	(17,624)
Profit before taxation		83,545	71,001	198,174	170,278
Income tax expense	19	(47,638)	(30,836)	(92,579)	(70,250)
Profit after taxation		35,907	40,165	105,595	100,028
Other comprehensive income		-	-	-	-
Total comprehensive income		35,907	40,165	105,595	100,028
			Restated		Restated
Basic and diluted earnings per share	20	Rs. 0.36	Rs. 0.41	Rs. 1.07	Rs. 1.02

The annexed notes 1 to 26 form an integral part of these condensed interim financial statements.

Chief Executive

Director



 Chief Financial Officer

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

		(Unaudited) December 31, 2025	(Audited) June 30, 2025
	Note	Rupees in '000	
ASSETS			
Non-current assets			
Furniture and equipment	5	21,743	20,565
Right-of-use asset		19,150	21,499
Investment properties		587,374	587,374
Intangibles assets		1,223	1,600
Deferred taxation - net		21,032	10,538
		<u>650,522</u>	<u>641,576</u>
Current assets			
Inventories	6	1,287,698	1,270,130
Trade and other receivables	7	2,104,942	1,696,496
Loans, advances, deposits and prepayments	8	123,778	107,819
Refunds due from Government - sales tax		22,698	42,924
Taxation - payments less provision		63,135	42,085
Cash and bank balances	9	87,616	208,938
		<u>3,689,867</u>	<u>3,368,392</u>
		<u>4,340,389</u>	<u>4,009,968</u>
TOTAL ASSETS			
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital			
Issued, subscribed and paid-up share capital	10	985,260	856,748
Capital reserve			
Share premium		119,600	119,600
Revenue reserve			
Unappropriated profit		1,323,785	1,346,702
		<u>2,428,645</u>	<u>2,323,050</u>
Liabilities			
Non-current liabilities			
Lease liability		18,290	19,887
Current liabilities			
Trade and other payables	11	1,414,854	1,466,510
Advance from customers		23,359	40,347
Short term borrowings	12	431,160	136,355
Current portion of lease liability		3,016	2,738
Unclaimed dividend		7,043	7,057
Unpaid dividend	13	14,022	14,024
		<u>1,893,454</u>	<u>1,667,031</u>
Contingencies and commitments			
	14	<u>4,340,389</u>	<u>4,009,968</u>
TOTAL EQUITY AND LIABILITIES			

The annexed notes 1 to 26 form an integral part of these condensed interim financial statements.



IBL HEALTHCARE LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED DECEMBER 31, 2025 - UNAUDITED

	Issued, subscribed and paid up capital	Capital reserve Share Premium	Revenue reserve Unappropriated profit	Total Equity
----- Rupees in '000 -----				
Balance at July 01, 2024	856,748	119,600	1,138,331	2,114,679
Total comprehensive income for the period	-	-	100,028	100,028
Balance at December 31, 2024	<u>856,748</u>	<u>119,600</u>	<u>1,238,359</u>	<u>2,214,707</u>
Balance at July 01, 2025	856,748	119,600	1,346,702	2,323,050
Bonus shares issued during the period in the ratio of 15 shares for every 100 shares held	128,512	-	(128,512)	-
Total comprehensive income for the period	-	-	105,595	105,595
Balance at December 31, 2025	<u>985,260</u>	<u>119,600</u>	<u>1,323,785</u>	<u>2,428,645</u>

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Chief Executive

Director



 Chief Financial Officer

IBL HEALTHCARE LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED DECEMBER 31, 2025 - UNAUDITED

	December 31, 2025	December 31, 2024
Note	----- Rupees in '000 -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash used in operations	21 (265,520)	(560,688)
Income tax and levies paid	(124,123)	(80,104)
Finance cost paid	(19,871)	(27,911)
Net cash used in operating activities	<u>(409,514)</u>	<u>(668,703)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for acquisition of furniture and equipment	<u>(3,909)</u>	<u>(798)</u>
Net cash used in investing activities	(3,909)	(798)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(16)	(163)
Short-term loan obtained	2,500,923	1,783,619
Short-term loan repaid	(2,206,118)	(1,413,058)
Payment against lease liability	(2,688)	(2,273)
Net cash generated from financing activities	<u>292,101</u>	<u>368,125</u>
Net decrease in cash and cash equivalents	<u>(121,322)</u>	<u>(301,376)</u>
Cash and cash equivalents at beginning of the period	208,938	375,594
Cash and cash equivalents at end of the period	22 <u><u>87,616</u></u>	<u><u>74,218</u></u>

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Chief Executive

Director

Chief Financial Officer

