

**April 29, 2026**

The General Manager  
Pakistan Stock Exchange Ltd  
Stock Exchange Building  
Stock Exchange Road  
Karachi.

**Subject:** Financial results for the third quarter ended March 31, 2026.

**Dear Sir,**

We have to inform you that the Board of Directors of IBL HealthCare Limited in their meeting held on Tuesday, April 28, 2026 at 03:30 p.m. at Karachi, has recommended the following;

- |       |                                  |   |      |
|-------|----------------------------------|---|------|
| (i)   | Cash Dividend                    | : | Nil  |
| (ii)  | Bonus Shares                     | : | Nil  |
| (iii) | Right Shares                     | : | Nil  |
| (iv)  | Any other                        | : | None |
|       | Entitlement/<br>Corporate Action |   |      |
| (v)   | Any other price                  | : | None |
|       | Sensitive information            |   |      |

The financial results of the company are attached herewith.

The Quarterly report of the company for the period ended March 31, 2026, will be transmitted through PUCARS within specified time.

Yours faithfully,  
for IBL HealthCare Limited

  


Hussain Murtaza  
Company Secretary

**IBL HEALTHCARE LIMITED**  
**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2026**



	Note	Un-audited March 31, 2026	Audited June 30, 2025
----- (Rupees in '000) -----			
<b>ASSETS</b>			
<b>Non-current assets</b>			
Furniture and equipment	5	21,168	20,565
Right-of-use asset		18,065	21,499
Investment properties		587,374	587,374
Intangible assets		1,035	1,600
Deferred taxation - net		21,032	10,538
		<b>648,674</b>	<b>641,576</b>
<b>Current assets</b>			
Inventories		1,024,251	1,270,130
Trade and other receivables	6	2,312,766	1,696,496
Loans, advances, deposits and prepayments	7	214,301	107,819
Refunds due from government - sales tax		13,509	42,924
Taxation - payments less provision		17,734	42,085
Cash and bank balances	8	111,875	208,938
		<b>3,694,436</b>	<b>3,368,392</b>
<b>Total assets</b>		<b>4,343,110</b>	<b>4,009,968</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
<b>Share Capital</b>			
Issued, subscribed & paid up capital	9	985,260	856,748
<b>Capital reserve</b>			
Share premium		119,600	119,600
<b>Revenue reserve</b>			
Unappropriated profit		1,385,675	1,346,702
		<b>2,490,534</b>	<b>2,323,050</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Lease liability		17,114	19,887
		<b>17,114</b>	<b>19,887</b>
<b>Current liabilities</b>			
Trade and other payables	10	1,342,900	1,466,510
Advance from customers		32,076	40,347
Short term borrowings	11	435,941	136,355
Current portion of lease liability		3,480	2,738
Unclaimed dividend		7,044	7,057
Unpaid dividend	12	14,020	14,024
		<b>1,835,461</b>	<b>1,667,031</b>
<b>Contingencies and commitments</b>	13		
<b>Total equity and liabilities</b>		<b>4,343,110</b>	<b>4,009,968</b>

The annexed notes 1 to 21 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**  
**& OTHER COMPREHENSIVE INCOME (Un-audited)**  
**FOR THE PERIOD ENDED MARCH 31, 2026**



	Note	Quarter ended		Nine-months ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
------(Rs. in '000)-----					
Revenue from contract with customers	14	1,212,720	948,027	3,304,785	3,144,700
Cost of Sales		(769,902)	(634,729)	(2,060,036)	(2,156,586)
<b>Gross Profit</b>		<b>442,818</b>	<b>313,298</b>	<b>1,244,749</b>	<b>988,114</b>
Other income / (loss)	15	1,812	(1,573)	8,615	(1,378)
Marketing and distribution expenses		(244,954)	(197,898)	(747,961)	(583,614)
Administrative and general expenses		(55,162)	(33,618)	(141,536)	(101,800)
Finance cost	16	(11,419)	(15,468)	(32,597)	(48,682)
<b>Profit before levies and income tax</b>		<b>133,095</b>	<b>64,741</b>	<b>331,270</b>	<b>252,640</b>
Levies - minimum tax	17	-	(11,104)	-	(24,836)
<b>Profit before taxation</b>		<b>133,095</b>	<b>53,637</b>	<b>331,270</b>	<b>227,804</b>
<b>Income tax expense</b>	18	<b>(71,206)</b>	<b>(18,193)</b>	<b>(163,785)</b>	<b>(92,336)</b>
<b>Profit after taxation</b>		<b>61,889</b>	<b>35,444</b>	<b>167,485</b>	<b>135,468</b>
Other comprehensive income		-	-	-	-
<b>Total comprehensive income</b>		<b>61,889</b>	<b>35,444</b>	<b>167,485</b>	<b>135,468</b>
			(Re-stated)		(Re-stated)
<b>Earnings per share - basic and diluted</b>		<b>0.63</b>	0.36	<b>1.70</b>	1.37

The annexed notes 1 to 21 form an integral part of this condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer

**IBL HEALTHCARE LIMITED**  
**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-audited)**  
**FOR THE PERIOD ENDED MARCH 31, 2026**



	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, 2024</b>	856,748	-	119,600	1,138,331	2,114,679
<b>Transactions with owners</b>					
Transfer for 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>	<u>856,748</u>	<u>-</u>	<u>119,600</u>	<u>1,273,799</u>	<u>2,250,147</u>
<b>Balance as at July 01, 2025</b>	856,748	-	119,600	1,346,702	2,323,050
<b>Transactions with owners</b>					
Transfer to reserve for issuance of bonus shares	-	-	-	-	-
Bonus shares issued in the ratio of 15 shares for every 100 shares held	128,512	-	-	(128,512)	-
Total comprehensive income for the period ended March 31, 2026	-	-	-	167,485	167,485
<b>Balance as at March 31, 2026</b>	<u>985,260</u>	<u>-</u>	<u>119,600</u>	<u>1,385,675</u>	<u>2,490,535</u>

The annexed notes 1 to 21 form an integral part of this condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer

**IBL HEALTHCARE LIMITED**  
**CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited)**  
**FOR THE PERIOD ENDED MARCH 31, 2026**



	Note	March 31, 2026	March 31, 2025
----- (Rupees in '000) -----			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before taxation		331,270	252,640
<b>Adjustments for non-cash items:</b>			
Depreciation of furniture and equipment		4,168	1,935
Depreciation of right-of-use asset		3,434	2,086
Amortization of intangible assets		566	678
Finance cost		32,597	48,682
		<u>372,035</u>	<u>306,021</u>
<b>Decrease/(Increase) in working capital</b>			
Inventories		245,879	(212,171)
Trade and other receivables		(616,270)	(387,823)
Loans, advances, deposits and prepayments		(106,482)	(42,313)
Refunds due from government - sales tax		29,415	9,938
Trade and other payables		(122,915)	(210,017)
Advance from Customers		(8,271)	23,649
		<u>(578,644)</u>	<u>(818,739)</u>
<b>Cash generated from operations</b>		<u>(206,609)</u>	<u>(512,718)</u>
Income tax paid		(149,928)	(116,186)
Finance cost paid		(33,292)	(45,682)
<b>Net cash (used) in /generated from operating activities</b>		<u>(389,829)</u>	<u>(674,586)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for acquisition of furniture and equipment		(4,771)	(18,338)
<b>Net cash (used) in investing activities</b>		<u>(4,771)</u>	<u>(18,338)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Dividend paid		(17)	(163)
Short-term loan obtained		3,691,573	2,330,222
Short-term loan repaid		(3,391,988)	(1,978,187)
Payments against lease liability		(2,031)	(3,505)
<b>Net cash (used) in financing activities</b>		<u>297,537</u>	<u>348,366</u>
<b>Net (decrease) in cash and cash equivalents</b>		<u>(97,063)</u>	<u>(344,558)</u>
Cash and cash equivalents at the beginning of the period		208,938	375,594
<b>Cash and cash equivalents at the end of the period</b>		<u>111,875</u>	<u>31,036</u>

The annexed notes 1 to 21 form an integral part of this condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer