

The General Manager
Pakistan Stock Exchange Limited
Off: I. I. Chundrigar Road
KARACHI.

August 22, 2025

RE: FINANCIAL RESULTS FOR THE YEAR ENDED 30-06-2025

Dear Sirs,

We are pleased to inform you that the Board of Directors of International Industries Limited in their meeting held on August 21, 2025 at the registered office of the Company / through video conference, reviewed the audited annual financial results of the Company for the year ended June 30, 2025 and recommended the following;

(i) CASH DIVIDEND

A final cash dividend of Rs.4.00 per share i.e. 40%. for the year ended June 30, 2025.

(ii) BONUS SHARES / RIGHT SHARES

- NIL

(iii) ANY OTHER ENTITLEMENT / CORPORATE ACTION

- NIL

(iv) ANY OTHER PRICE SENSITIVE INFORMATION

The Unconsolidated and Consolidated financial results of the Company are enclosed.

Annual General Meeting:

The 77th Annual General Meeting of the Company will be held on Friday, September 26, 2025 at 9.00 a.m. at the Jasmine Hall, Beach Luxury Hotel, Off: M.T. Khan Road, Karachi. Members are encouraged to attend the meeting through video conferencing.

Book Closure:

The Share Transfer Books of the Company will remain closed from September 18, 2025 to September 26, 2025 (both days inclusive). Transfers received in order at the offices of our Shares Registrar M/s CDC Share Registrar Services Ltd., CDC House, 99-B, Block B, S.M.CH.S, Shahrah-e-Faisal, Karachi by the close of business on September 17, 2025 or updated on Central Depository System as per CDC regulations, will be treated in time to establish the right to attend the 77th annual general meeting and the entitlement of 40% Final Cash Dividend i.e. Rs.4.00 per share.



International Industries Ltd.

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The Annual Report of the Company will be transmitted electronically and through PUCARS at least 21 days before holding of Annual General Meeting and shall also be made available on our website www.iil.com.pk.

You may please inform the members of the Exchange accordingly.

Thanking you,

Yours faithfully,
For INTERNATIONAL INDUSTRIES LIMITED

M. IRFAN BHATTI
Company Secretary & Head of Legal

CC: Executive Director/HOD,
Offsite-II Department, Supervision Division,
Securities and Exchange Commission of Pakistan
NIC Building, 63 Jinnah Avenue, Islamabad

INTERNATIONAL INDUSTRIES LIMITED

UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 (Rupees in '000)	2024
Revenue from contracts with customers	25	25,096,323	29,203,140
Cost of sales	26	(21,949,202)	(25,364,362)
Gross profit		3,147,121	3,838,778
Selling and distribution expenses	27	(1,331,940)	(1,356,097)
Administrative expenses	28	(431,781)	(429,501)
Reversal / (charge) of loss allowance on trade debts	10.3	2,122	(55,299)
Operating profit		1,385,522	1,997,881
Finance cost	29	(609,248)	(1,472,569)
Other operating charges	30	(75,391)	(70,161)
Other income	31	864,457	1,351,059
Profit before levies and income tax		1,565,340	1,806,210
Levies	32	-	(47,953)
Profit before income tax		1,565,340	1,758,257
Income tax expense	33	(461,016)	(285,126)
Profit for the year		1,104,324	1,473,131
		(Rupees)	
Earnings per share - basic and diluted	34	8.37	11.17

The annexed notes from 1 to 47 form an integral part of these unconsolidated financial statements.

Jehangir Shah
Director & Chairman
Board Audit Committee

Salman Najeeb
Chief Financial Officer

Yousuf H. Mirza
Chief Executive
Officer

INTERNATIONAL INDUSTRIES LIMITED

UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

	Note	2025 (Rupees in '000)	2024
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	4	12,960,428	12,246,466
Intangible assets	5	612	1,584
Investments	6	3,448,380	3,372,515
Long-term deposits		7,450	4,358
Deferred taxation - net	7	-	35,496
		<u>16,416,870</u>	<u>15,660,419</u>
CURRENT ASSETS			
Stores and spares	8	186,095	195,318
Stock-in-trade	9	7,933,437	9,897,354
Trade debts	10	4,129,520	4,998,267
Advances, trade deposits and prepayments	11	73,910	59,027
Other receivables	12	43,404	38,370
Staff retirement benefits	13	82,240	-
Sales tax receivable		250,985	404,182
Cash and bank balances	14	802,581	384,717
		<u>13,502,172</u>	<u>15,977,235</u>
TOTAL ASSETS		<u>29,919,042</u>	<u>31,637,654</u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share capital			
Issued, subscribed and paid-up capital	15	1,318,819	1,318,819
Revenue reserves			
General reserve	16	2,700,036	2,700,036
Unappropriated profit		8,229,862	7,440,635
Capital reserve			
Revaluation surplus on property, plant and equipment	17	7,410,004	6,968,184
TOTAL SHAREHOLDERS' EQUITY		<u>19,658,721</u>	<u>18,427,674</u>
LIABILITIES			
NON-CURRENT LIABILITIES			
Long-term financing - secured	18	462,692	3,022,498
Deferred income - government grant	19	21,669	30,035
Deferred taxation - net	7	305,653	-
Staff retirement benefits	13	-	73,664
		<u>790,014</u>	<u>3,126,197</u>
CURRENT LIABILITIES			
Trade and other payables	20	3,167,510	2,678,911
Contract liabilities	21	429,517	566,883
Short-term borrowings - secured	22	5,156,157	5,086,048
Unclaimed dividend		40,534	41,275
Current portion of long-term financing - secured	18	126,017	868,964
Taxation - net	23	511,466	576,614
Accrued mark-up		39,106	265,088
		<u>9,470,307</u>	<u>10,083,783</u>
TOTAL LIABILITIES		<u>10,260,321</u>	<u>13,209,980</u>
CONTINGENCIES AND COMMITMENTS			
TOTAL EQUITY AND LIABILITIES	24	<u>29,919,042</u>	<u>31,637,654</u>

The annexed notes from 1 to 47 form an integral part of these unconsolidated financial statements.

Jehangir Shah
Director & Chairman
Board Audit Committee

Salman Najeeb
Chief Financial Officer

Yousuf H. Mirza
Chief Executive
Officer

INTERNATIONAL INDUSTRIES LIMITED
UNCONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025	2024
		(Rupees in '000)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	35	5,094,257	5,564,699
Finance cost paid		(823,942)	(1,551,495)
Income on bank deposits received		22,575	16,352
Staff retirement benefits paid		(88,994)	(48,000)
Payment on account of compensated absences		(29,636)	(11,269)
Income tax and levies paid		(627,323)	(843,870)
Long-term deposits paid		(3,092)	(2,552)
Net cash generated from operating activities		3,543,845	3,123,865
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for acquisition of property, plant and equipment		(410,990)	(782,521)
Investment in an associated company		(48,450)	-
Investment in an subsidiary company		(27,415)	-
Payment for acquisition of intangible assets		-	149
Proceeds from disposal of property, plant and equipment		75,479	85,752
Dividend received		740,593	1,239,198
Net cash generated from investing activities		329,217	542,578
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of long-term financing		(3,312,230)	(732,501)
Short-term borrowings obtained		18,528,270	32,101,730
Short-term borrowings repaid		(18,738,806)	(33,567,469)
Dividend paid		(462,328)	(532,402)
Net cash used in financing activities		(3,985,094)	(2,730,642)
Net (decrease) / increase in cash and cash equivalents		(112,032)	935,801
Cash and cash equivalents at beginning of the year		(135,091)	(1,070,892)
Cash and cash equivalents at end of the year	36	(247,123)	(135,091)

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INTERNATIONAL INDUSTRIES LIMITED
UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2025

	Issued, subscribed and paid - up capital	Revenue reserves General reserve	Unappropriated profit	Capital reserve Revaluation surplus on property, plant and equipment	Total
	(Rupees in '000)				
Balance as at July 1, 2023	1,318,819	2,700,036	6,322,088	4,908,327	15,249,270
Profit for the year	-	-	1,473,131	-	1,473,131
Other comprehensive income for the year	-	-	82,204	2,150,597	2,232,801
Total comprehensive income for the year	-	-	1,555,335	2,150,597	3,705,932
Transferred from revaluation surplus on disposal of property, plant and equipment - net of tax	-	-	15,584	(15,584)	-
Transferred from revaluation surplus on property, plant and equipment on account of incremental depreciation - net of tax	-	-	75,156	(75,156)	-
Transactions with owners recorded directly in equity - distributions					
Dividend:					
- Final dividend at 20% (i.e. Rs. 2.00 per share) for the year ended June 30, 2023	-	-	(263,764)	-	(263,764)
- Interim dividend at 20% (i.e. Rs. 2.00 per share) for the year ended June 30, 2024	-	-	(263,764)	-	(263,764)
Balance as at June 30, 2024	1,318,819	2,700,036	7,440,635	6,968,184	18,427,674
Profit for the year	-	-	1,104,324	-	1,104,324
Other comprehensive income for the year	-	-	77,454	510,856	588,310
Total comprehensive income for the year	-	-	1,181,778	510,856	1,692,634
Transferred from revaluation surplus on property, plant and equipment on account of incremental depreciation - net of tax	-	-	69,036	(69,036)	-
Transactions with owners recorded directly in equity - distributions					
Dividend:					
- Final dividend at 35% (i.e. Rs. 3.50 per share) for the year ended June 30, 2024	-	-	(461,587)	-	(461,587)
Balance as at June 30, 2025	1,318,819	2,700,036	8,229,862	7,410,004	19,658,721

The annexed notes from 1 to 47 form an integral part of these unconsolidated financial statements.

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INTERNATIONAL INDUSTRIES LIMITED

CONSOLIDATED STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 (Rupees in '000)	2024
Revenue from contracts with customers	26	85,813,041	99,156,076
Cost of sales	27	(77,249,781)	(86,489,859)
Gross profit		8,563,260	12,666,217
Selling and distribution expenses	28	(3,204,786)	(3,674,829)
Administrative expenses	29	(944,042)	(954,136)
Charge of loss allowance on trade debts	10.3	(40,616)	(49,822)
Operating profit		4,373,816	7,987,430
Finance cost	30	(1,425,964)	(2,333,995)
Other operating charges	31	(295,324)	(474,952)
Other income - net	32	254,653	68,575
Share of profit from equity accounted investee	7.1.2	37,301	78,351
Profit before levies and income tax		2,944,482	5,325,409
Levies	33	(6,503)	(271,866)
Profit before income tax		2,937,979	5,053,543
Income tax expense	34	(1,359,361)	(1,226,508)
Profit for the year		1,578,618	3,827,035
Profit attributable to:			
- Owners of the Holding Company		898,978	2,168,613
- Non-controlling interest (NCI)		679,640	1,658,422
		1,578,618	3,827,035
		(Rupees)	
Earnings per share - basic and diluted	35	6.82	16.44

The annexed notes from 1 to 49 form an integral part of these consolidated financial statements.

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INTERNATIONAL INDUSTRIES LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

	Note	2025 (Rupees in '000)	2024
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	4	34,162,756	32,253,795
Right-of-use assets	5.1	72,623	13,049
Intangible assets	6	330,152	410,437
Investments in equity accounted investee	7	1,995,587	1,909,524
Long-term deposits		9,689	6,477
		<u>36,570,807</u>	<u>34,593,282</u>
CURRENT ASSETS			
Stores and spares	8	1,073,834	1,097,458
Stock-in-trade	9	30,695,862	28,975,670
Trade debts	10	3,436,163	4,612,850
Advances, trade deposits and prepayments	11	150,584	215,406
Other receivables	12	47,945	72,453
Staff retirement benefits	13	183,846	-
Sales tax receivable		640,953	976,338
Cash and bank balances	14	4,991,638	4,123,574
		<u>41,220,825</u>	<u>40,073,749</u>
TOTAL ASSETS		<u>77,791,632</u>	<u>74,667,031</u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share capital			
Issued, subscribed and paid-up capital	15	1,318,819	1,318,819
Revenue reserves			
General reserves	16	3,278,085	3,222,432
Un-appropriated profit		16,663,914	16,049,218
Capital reserves			
Exchange translation reserve		72,856	80,657
Revaluation surplus on property, plant and equipment	17	10,326,733	9,061,218
TOTAL SHAREHOLDERS' EQUITY		<u>31,660,407</u>	<u>29,732,344</u>
Non - controlling interest		10,964,355	10,130,169
TOTAL EQUITY		<u>42,624,762</u>	<u>39,862,513</u>
LIABILITIES			
NON-CURRENT LIABILITIES			
Long-term financing - secured	18	1,136,634	4,121,675
Deferred income - government grant	19	94,917	128,279
Staff retirement benefits	13	-	18,142
Deferred taxation - net	20	2,451,815	2,048,859
Lease liabilities	5.2	63,770	4,415
		<u>3,747,136</u>	<u>6,321,371</u>
CURRENT LIABILITIES			
Trade and other payables	21	18,845,208	15,514,957
Contract liabilities	22	2,347,506	2,467,336
Short-term borrowings - secured	23	9,705,275	8,646,336
Unclaimed dividend		42,994	41,275
Unpaid dividend attributable to non-controlling interest (NCI)		477	430
Unclaimed dividend attributable to non-controlling interest (NCI)		-	7,079
Current portion of long-term financing - secured	18	325,299	960,047
Current portion of lease liabilities	5.2	18,171	11,299
Taxation - net	24	2,103	430,854
Accrued mark-up		132,701	403,534
		<u>31,419,734</u>	<u>28,483,147</u>
TOTAL LIABILITIES		<u>35,166,870</u>	<u>34,804,518</u>
CONTINGENCIES AND COMMITMENTS	25		
TOTAL EQUITY AND LIABILITIES		<u>77,791,632</u>	<u>74,667,031</u>

The annexed notes from 1 to 49 form an integral part of these consolidated financial statements.

Jehangir Shah
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Chief Financial Officer

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Chief Executive Officer

INTERNATIONAL INDUSTRIES LIMITED

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

	Note	2025 (Rupees in '000)	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	36	9,477,480	14,339,716
Finance cost paid		(1,638,796)	(2,410,135)
Income on bank deposits received		329,910	328,534
Staff retirement benefits paid	13.2.7	(88,994)	(87,305)
Payment on account of compensated absences		(50,247)	(20,536)
Income tax paid - net		(2,425,360)	(3,180,000)
Long-term deposits paid		(3,212)	(2,410)
Net cash generated from operating activities		5,600,781	8,967,864
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for acquisition of property, plant and equipment		(1,409,741)	(2,491,156)
Payment for acquisition of intangible assets		(129,361)	(101,210)
Investment in associate		(96,900)	-
Dividend from equity accounted investee		10,852	-
Investment in Pakistan Investment Bonds		(13,440,886)	-
Proceeds from disposal of Pakistan Investment Bonds		13,493,559	-
Investment in term-deposit receipts (TDRs)		(300,000)	(350,000)
Proceeds from disposal of property, plant and equipment		223,793	167,874
Net cash used in investing activities		(1,648,684)	(2,774,492)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from long-term financing		-	150,000
Repayment of long-term financing		(3,657,078)	(1,104,328)
Short-term borrowings obtained		18,528,270	32,101,730
Short-term borrowings repaid		(17,719,979)	(33,326,122)
Lease liabilities		(30,671)	(11,591)
Dividends paid to non-controlling interest		(576,865)	(952,237)
Dividends paid to shareholders of the Holding Company		(459,868)	(532,402)
Net cash used in financing activities		(3,916,191)	(3,674,950)
Net increase in cash and cash equivalents		35,906	2,518,422
Cash and cash equivalents at beginning of the year		2,869,766	371,391
Effects of exchange rate changes in cash and cash equivalents		2,263	(20,047)
Cash and cash equivalents at end of the year	37	2,907,935	2,869,766

The annexed notes from 1 to 49 form an integral part of these consolidated financial statements.

Jehangir Shah
Director & Chairman
Board Audit Committee

Salman Najeeb
Chief Financial Officer

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Chief Executive Officer

INTERNATIONAL INDUSTRIES LIMITED

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

	Attributable to owners of the Holding Company								Non- controlling interest	Total equity
	Issued, subscribed and paid up capital	Capital reserves		Total capital reserves	Revenue reserves		Total revenue reserves	Total		
		Revaluation surplus on property, plant and equipment	Exchange translation reserve		General reserve	Un- appropriated profit				
	(Rupees in '000)									
Balance as at July 1, 2023	1,318,819	7,068,935	83,445	7,152,380	3,112,325	14,275,645	17,387,970	25,859,169	9,406,738	35,265,907
- Profit for the year	-	-	-	-	-	2,168,613	2,168,613	2,168,613	1,658,422	3,827,035
- Other comprehensive income / (loss) for the year	-	2,128,507	(2,788)	2,125,719	-	106,371	106,371	2,232,090	14,731	2,246,821
Total comprehensive income for the year	-	2,128,507	(2,788)	2,125,719	-	2,274,984	2,274,984	4,400,703	1,673,153	6,073,856
Proportionate share transferred to general reserves related to equity accounted investee	-	-	-	-	110,107	(110,107)	-	-	-	-
Transferred from revaluation surplus on disposal of property, plant and equipment - net of tax	-	(15,584)	-	(15,584)	-	15,584	15,584	-	-	-
Transferred from revaluation surplus on property, plant and equipment on account of incremental depreciation - net of tax	-	(117,629)	-	(117,629)	-	117,629	117,629	-	-	-
Proportionate share of surplus on revaluation property, plant and equipment - PCL	-	(3,011)	-	(3,011)	-	3,011	3,011	-	-	-
Transactions with owners recorded directly in equity:										
Distributions to owners of the Holding Company										
- Final dividend @ 20% (i.e. Rs. 2.00 per share) for the year ended June 30, 2023	-	-	-	-	-	(263,764)	(263,764)	(263,764)	-	(263,764)
- Interim dividend at 20% (i.e. Rs. 2.00 per share) for the year ended June 30, 2024	-	-	-	-	-	(263,764)	(263,764)	(263,764)	-	(263,764)
Dividend to non-controlling interest	-	-	-	-	-	-	-	-	(949,722)	(949,722)
Balance as at June 30, 2024	1,318,819	9,061,218	80,657	9,141,875	3,222,432	16,049,218	19,271,650	29,732,344	10,130,169	39,862,513
- Profit for the year	-	-	-	-	-	898,978	898,978	898,978	679,640	1,578,618
- Other comprehensive income / (loss) for the year	-	1,378,046	(7,801)	1,370,245	-	120,427	120,427	1,490,672	724,379	2,215,051
Total comprehensive income for the year	-	1,378,046	(7,801)	1,370,245	-	1,019,405	1,019,405	2,389,650	1,404,019	3,793,669
Balance carried forward	1,318,819	10,439,264	72,856	10,512,120	3,222,432	17,068,623	20,291,055	32,121,994	11,534,188	43,656,182

INTERNATIONAL INDUSTRIES LIMITED

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

	Attributable to owners of the Holding Company								Non-controlling interest	Total equity
	Issued, subscribed and paid up capital	Capital reserves		Total capital reserves	Revenue reserves		Total revenue reserves	Total		
		Revaluation surplus on property, plant and equipment	Exchange translation reserve		General reserve	Un-appropriated profit				
Balance brought forward	1,318,819	10,439,264	72,856	10,512,120	3,222,432	17,068,623	20,291,055	32,121,994	11,534,188	43,656,182
Proportionate share transferred to general reserves related to equity accounted investee	-	-	-	-	55,653	(55,653)	-	-	-	-
Transferred from revaluation surplus on disposal of property, plant and equipment - net of tax	-	-	-	-	-	-	-	-	-	-
Transferred from revaluation surplus on property, plant and equipment on account of incremental depreciation - net of tax	-	(111,510)	-	(111,510)	-	111,510	111,510	-	-	-
Proportionate share of surplus on revaluation property, plant and equipment - PCL	-	(1,021)	-	(1,021)	-	1,021	1,021	-	-	-
Transactions with owners recorded directly in equity										
Distributions to owners of the Holding Company										
- Final dividend @ 35% (i.e. Rs. 3.50 per share) for the year ended June 30, 2024	-	-	-	-	-	(461,587)	(461,587)	(461,587)	-	(461,587)
Dividend to non-controlling interest	-	-	-	-	-	-	-	-	(569,833)	(569,833)
Balance as at June 30, 2025	1,318,819	10,326,733	72,856	10,399,589	3,278,085	16,663,914	19,941,999	31,660,407	10,964,355	42,624,762

The annexed notes from 1 to 49 form an integral part of these consolidated financial statements.

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