

# ILP Result Review - 2QFY24



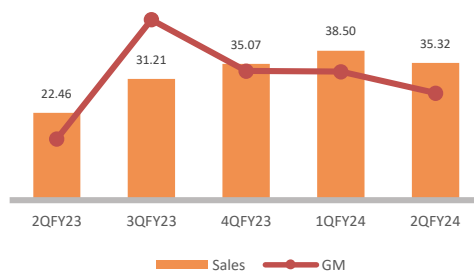
Tuesday, February 20, 2024

Rupees' millions	2QFY24	2QFY23	YoY	1HFY24	1HFY23	YoY
Net Sales	35,316	22,459	57.2% ▲	73,816	52,922	39.5% ▲
Cost of Sales	-25,578	-18,902	35.3% ▲	-51,332	-39,250	30.8% ▲
<b>Gross Profit</b>	<b>9,737</b>	<b>3,557</b>	<b>173.8% ▲</b>	<b>22,484</b>	<b>13,672</b>	<b>64.4% ▲</b>
SG&A Expenses	-2,269	-2,228	1.8% ▲	-6,816	-4,945	37.8% ▲
Other Expenses	-435	-1	31022.8% ▲	-1,162	-855	35.9% ▲
Other Income	211	39	441.7% ▲	341	15	2175.3% ▲
<b>Operating Profit</b>	<b>6,089</b>	<b>1,366</b>	<b>345.8% ▲</b>	<b>14,848</b>	<b>7,888</b>	<b>88.2% ▲</b>
Finance Cost	-2,597	-1,414	83.7% ▲	-4,803	-2,631	82.6% ▲
Profit Before Taxation	3,492	-48	7395.1% ▲	10,045	5,257	91.1% ▲
Taxation	-509	-328	55.0% ▲	-1,018	-671	51.7% ▲
<b>Profit After Taxation</b>	<b>2,984</b>	<b>-376</b>	<b>893.8% ▲</b>	<b>9,026</b>	<b>4,585</b>	<b>96.9% ▲</b>
<b>Earnings Per Share</b>	<b>2.13</b>	<b>-0.27</b>	<b>888.6% ▲</b>	<b>6.44</b>	<b>4.91</b>	<b>31.2% ▲</b>
<b>Dividend</b>	<b>2.00</b>	<b>0.00</b>		<b>2.00</b>	<b>0.00</b>	
<b>Bonus</b>	<b>0%</b>	<b>0%</b>		<b>0%</b>	<b>0.00</b>	

Closing Period: Feb 29, 2024 - Mar 1, 2024

Gross Margin	27.6%	15.8%	11.7% ▲	30.5%	25.8%	4.6% ▲
SG&A Expenses to Sales	-6.4%	-9.9%	35.2% ▲	-9.2%	-9.3%	0.1% ▼
Other Expenses to Sales	-1.2%	0.0%	1.2% ▲	-1.6%	-1.6%	0.0% ▼
Other Income to Sales	0.6%	0.2%	0.4% ▲	0.5%	0.0%	0.4% ▲
Effective Taxation	-14.6%	685.2%	670.7% ▼	-10.1%	-12.8%	2.6% ▼
Net Margin	8.4%	-1.7%	6.8% ▲	12.2%	8.7%	3.6% ▲

Sales (Rs'bn) vs Gross Margin



PAT (Rs'bn) vs Net Margin

