

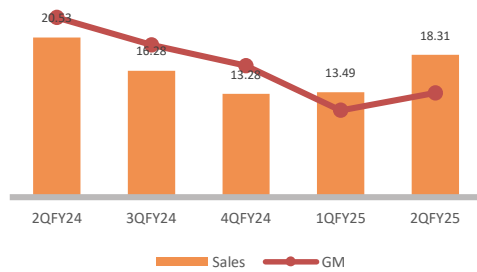
# ISL Result Review - 2QFY25



Wednesday, January 29, 2025

Rupees' millions	2QFY25	2QFY24	YoY	1HFY25	1HFY24	YoY
Net Sales	18,313	20,532	10.8% ▼	31,803	39,739	20.0% ▼
Cost of Sales	-16,838	-17,683	4.8% ▼	-29,423	-34,426	14.5% ▼
<b>Gross Profit</b>	<b>1,475</b>	<b>2,849</b>	<b>48.2% ▼</b>	<b>2,380</b>	<b>5,313</b>	<b>55.2% ▼</b>
SG&A Expenses	-559	-707	20.9% ▼	-1,058	-1,183	10.6% ▼
Other Expenses	-51	-253	79.7% ▼	-94	-399	76.5% ▼
Operating Profit	864	1,888	54.2% ▼	1,228	3,732	67.1% ▼
Other Income	-22	26	N/A	128	150	14.6% ▼
Finance Cost	-226	-176	28.8% ▲	-530	-371	42.8% ▲
<b>Profit Before Taxation</b>	<b>616</b>	<b>1,738</b>	<b>64.6% ▼</b>	<b>827</b>	<b>3,511</b>	<b>76.5% ▼</b>
Taxation	-261	-502	48.0% ▼	-293	-1,159	74.8% ▼
<b>Profit After Taxation</b>	<b>355</b>	<b>1,235</b>	<b>71.3% ▼</b>	<b>534</b>	<b>2,353</b>	<b>77.3% ▼</b>
Earnings Per Share	0.82	2.84	71.3% ▼	1.23	5.41	77.3% ▼
Dividend	0.0	2.5		0.00	2.5	
Bonus	0	0		0.00	0	
Gross Margin	8.1%	13.9%	5.8% ▼	7.5%	13.4%	5.9% ▼
SG&A Expenses to Sales	-0.03	-0.03	0.4% ▼	-0.03	-0.03	0.3% ▲
Other Income to Sales	0.00	0.00	0.2% ▼	0.00	0.00	0.0% ▲
Ex. Gain / (Loss) to Sales	-3%	-3%	0.4% ▼	-3%	-3%	0.3% ▲
Effective Taxation	-42%	-29%	13.5% ▲	-35%	-33%	2.4% ▲
Net Margin	1.9%	6.0%	4.1% ▼	1.7%	5.9%	4.2% ▼

Sales (Rs'bn) vs Gross Margin



PAT (Rs'bn) vs Net Margin

