

# SANA Industries Limited

33-D-2, Block-6, P.E.C.H.S., Shahrah-e-Faisal, Karachi-75400  
Tel: 021-34322556-9, Fax: 021-32570833, E-mail: info@sana-industries.com

## Unconsolidated Condensed Interim Statement of Profit or Loss and Other Comprehensive Income (Unaudited) For the Period of Nine Months Ended 31 March 2024

	Quarter ended		Nine months ended	
	March 2024 Rupees	March 2023 Rupees	March 2024 Rupees	March 2023 Rupees
Revenues	1,193,675,317	815,945,316	3,488,068,900	2,312,121,272
Sales tax, commissions and discounts	(182,430,429)	(124,611,614)	(536,804,018)	(344,018,895)
Revenues - net	1,011,244,888	691,333,702	2,951,264,882	1,968,102,377
Cost of sales	(912,119,610)	(628,313,123)	(2,699,221,859)	(1,929,973,440)
<b>Gross Profits</b>	<b>99,125,278</b>	<b>63,020,579</b>	<b>252,043,023</b>	<b>38,128,937</b>
Administrative expenses	(28,508,888)	(30,406,382)	(80,943,207)	(78,952,080)
Distribution expenses	(13,561,011)	(5,402,021)	(34,326,036)	(16,529,971)
Other income	2,366,609	10,211,097	2,908,837	32,538,335
	(39,703,290)	(25,597,306)	(112,360,406)	(62,943,716)
<b>Profit / (Loss) before interest and tax</b>	<b>59,421,988</b>	<b>37,423,273</b>	<b>139,682,617</b>	<b>(24,814,779)</b>
Finance costs	(65,624,788)	(54,912,531)	(198,582,028)	(147,731,609)
<b>Loss before taxation</b>	<b>(6,202,800)</b>	<b>(17,489,258)</b>	<b>(58,899,411)</b>	<b>(172,546,388)</b>
Taxation expense	17,874,654	2,883,705	36,355,834	62,500,915
<b>Profit / (Loss) after taxation</b>	<b>11,671,854</b>	<b>(14,605,553)</b>	<b>(22,543,577)</b>	<b>(110,045,473)</b>
Other comprehensive income	-	-	-	-
<b>Total comprehensive income / (loss)</b>	<b>11,671,854</b>	<b>(14,605,553)</b>	<b>(22,543,577)</b>	<b>(110,045,473)</b>
Loss per share - basic and diluted	0.96	(1.21)	(1.86)	(9.09)

CERTIFIED TRUE COPY

For Sana Industries Limited

  
Company Secretary

# SANA Industries Limited

33-D-2, Block-6, P.E.C.H.S., Shahrah-e-Faisal, Karachi-75400  
Tel: 021-34322556-9, Fax: 021-32570833, E-mail: info@sana-industries.com

## Consolidated Condensed Interim Statement of Profit or Loss and Other Comprehensive Income (Unaudited) For the Period of Nine Months Ended 31 March 2024

	Quarter ended		Nine months ended	
	March 2024 Rupees	March 2023 Rupees	March 2024 Rupees	March 2023 Rupees
Revenues	1,646,053,737	1,283,034,808	5,020,148,713	3,573,707,248
Sales tax, commissions and discounts	(246,191,104)	(198,486,694)	(765,052,263)	(540,286,588)
Revenues - net	1,399,862,633	1,084,548,114	4,255,096,450	3,033,420,660
Cost of sales	(1,248,033,781)	(943,699,159)	(3,884,973,869)	(2,898,726,986)
<b>Gross Profits</b>	<b>151,828,852</b>	<b>140,848,955</b>	<b>370,122,581</b>	<b>134,693,674</b>
Administrative expenses	(70,647,488)	(104,125,887)	(141,398,850)	(163,897,343)
Distribution expenses	(26,240,528)	(7,686,291)	(83,913,544)	(23,018,111)
Other operating expenses	-	1,135,609	-	-
Other income	1,909,912	8,932,825	4,960,432	51,221,989
	(94,978,104)	(101,743,744)	(220,351,962)	(135,693,465)
<b>Profit / (Loss) before interest and tax</b>	<b>56,850,748</b>	<b>39,105,211</b>	<b>149,770,619</b>	<b>(999,791)</b>
Finance costs	(68,860,730)	(60,849,397)	(213,784,574)	(159,000,292)
<b>Loss before taxation</b>	<b>(12,009,982)</b>	<b>(21,744,186)</b>	<b>(64,013,955)</b>	<b>(160,000,083)</b>
Taxation expense	17,748,372	3,216,888	30,675,695	55,645,990
<b>Profit / (Loss) after taxation</b>	<b>5,738,390</b>	<b>(18,527,298)</b>	<b>(33,338,260)</b>	<b>(104,354,093)</b>
Other comprehensive income	-	-	-	-
<b>Total comprehensive income / (loss)</b>	<b>5,738,390</b>	<b>(18,527,298)</b>	<b>(33,338,260)</b>	<b>(104,354,093)</b>

CERTIFIED TRUE COPY  
For Sana Industries Limited

  
Company Secretary