

01<sup>st</sup> March 2022

FORM - 3

The General Manager,  
Pakistan Stock Exchange Limited,  
Stock Exchange Building,  
Stock Exchange Road, Karachi.

Contact: 021-32439618; 021-35274381  
Fax: 021-111-573-329

Subject: **Announcement-Financial Results for Half Year ended on December 31, 2021**

Dear Sir,


We have to inform you that the Board of Directors of our Company in their meeting held on Tuesday 01<sup>st</sup> March 2022 at 11:00 AM at 325 GIII M.A. Johar Town Lahore recommended the following;

I. BONUS SHARES	NIL
II. RIGHT SHARES	NIL
III. ANY OTHER ENTITLEMENT/CORPORATE ACTION	NIL
IV. ANY OTHER PRICE-SENSITIVE INFORMATION	NIL

The financial results of the company both separate and consolidated are attached herewith.

You may inform the same to TREC holders of your exchange.

Yours' faithfully,

  
**Rabia Sharif**  
**Company Secretary**

Copy To: The Executive Director,  
Corporate Supervision Department,  
Securities and Exchange Commission of Pakistan

**ROSHAN PACKAGES LIMITED**  
**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS**  
**AND OTHER COMPREHENSIVE INCOME**  
**FOR THE SIX MONTHS ENDED 31 DECEMBER 2021**

	Six months ended (Un-audited)		Three months ended (Un-audited)	
	2021	2020	2021	2020
	Rupees	Rupees	Rupees	Rupees
Revenue from contracts with customers	4,716,577,753	3,985,896,921	2,467,442,903	2,054,571,873
Less: sales tax	(677,168,672)	(544,985,692)	(347,562,637)	(271,596,814)
<b>Net revenue</b>	<b>4,039,409,081</b>	<b>3,440,911,229</b>	<b>2,119,880,266</b>	<b>1,782,975,059</b>
 Cost of revenue	 (3,636,927,633)	 (3,013,291,906)	 (1,898,232,958)	 (1,563,366,173)
<b>Gross profit</b>	<b>402,481,448</b>	<b>427,619,323</b>	<b>221,647,308</b>	<b>219,608,886</b>
 Administrative expenses	 (100,570,669)	 (98,310,980)	 (59,030,144)	 (57,093,477)
Selling and distribution expenses	(123,194,330)	(95,559,951)	(67,052,875)	(54,120,993)
Other operating expenses	(64,365,484)	(22,136,389)	(30,692,067)	(8,890,471)
	(288,130,483)	(216,007,320)	(156,775,086)	(120,104,941)
<b>Operating profit</b>	<b>114,350,965</b>	<b>211,612,003</b>	<b>64,872,222</b>	<b>99,503,945</b>
Other income	50,417,032	48,299,634	27,061,549	23,685,231
Finance costs	(55,447,300)	(57,661,174)	(31,874,283)	(28,331,443)
<b>Profit before taxation</b>	<b>109,320,697</b>	<b>202,250,463</b>	<b>60,059,488</b>	<b>94,857,733</b>
Taxation	78,508,366	(48,288,249)	103,018,332	(26,440,779)
<b>Profit for the period</b>	<b>187,829,063</b>	<b>153,962,214</b>	<b>163,077,820</b>	<b>68,416,954</b>
 <b>Earnings per share - basic and diluted</b>	 <b>1.32</b>	 <b>1.09</b>	 <b>1.15</b>	 <b>0.48</b>



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	2021	2020	2021	2020
	Rupees	Rupees	Rupees	Rupees
Revenue from contracts with customers	4,716,577,753	3,985,896,921	2,467,442,903	2,054,571,873
Less: sales tax	(677,168,672)	(544,985,692)	(347,562,637)	(271,596,814)
<b>Net revenue</b>	<b>4,039,409,081</b>	<b>3,440,911,229</b>	<b>2,119,880,266</b>	<b>1,782,975,059</b>
Cost of revenue	(3,636,927,633)	(3,013,291,906)	(1,898,232,958)	(1,563,366,173)
<b>Gross profit</b>	<b>402,481,448</b>	<b>427,619,323</b>	<b>221,647,308</b>	<b>219,608,886</b>
Administrative expenses	(110,033,942)	(104,945,428)	(68,493,417)	(58,470,997)
Selling and distribution expenses	(123,194,330)	(95,559,951)	(67,052,875)	(54,120,993)
Other operating expenses	(64,365,484)	(22,136,389)	(30,692,067)	(8,890,471)
	(297,593,756)	(222,641,768)	(166,238,359)	(121,482,461)
<b>Operating profit</b>	<b>104,887,692</b>	<b>204,977,555</b>	<b>55,408,949</b>	<b>98,126,425</b>
Other income	30,695,856	35,153,268	7,340,373	17,315,463
Finance costs	(56,334,280)	(57,661,174)	(32,761,263)	(28,330,979)
<b>Profit before taxation</b>	<b>79,249,268</b>	<b>182,469,649</b>	<b>29,988,059</b>	<b>87,110,909</b>
Taxation	78,508,366	(48,288,249)	103,018,332	(26,440,779)
<b>Profit for the period</b>	<b>157,757,634</b>	<b>134,181,400</b>	<b>133,006,391</b>	<b>60,670,130</b>
<b>Profit / (loss) attributable to:</b>				
Equity holders of the Holding Company	157,757,634	142,098,422	133,239,000	63,773,556
Non-controlling interest	-	(7,917,022)	-	(3,103,426)
	<b>157,757,634</b>	<b>134,181,400</b>	<b>133,239,000</b>	<b>60,670,130</b>
<b>Earnings per share - basic and diluted</b>	<b>1.11</b>	<b>1.00</b>	<b>0.94</b>	<b>0.45</b>

