## Ferozsons Laboratories Limite

## Condensed Interim Unconsolidated Statement of Profit or Loss (Un-audited)

For the period ended 30 September 2022

	First Quart	First Quarter ended	
	30 September 2022	30 September 2021	
	Rupees		
Revenue - net	2,286,494,656	1,693,186,215	
Cost of sales	(1,292,816,834)	(866,753,209)	
Gross profit	993,677,822	826,433,006	
Administrative expenses	(152,262,244)	(121,844,633)	
Selling and distribution expenses	(560,879,547)	(429,967,799)	
Other expenses	(147,687,629)	(97,614,705)	
Other income	44,622,436	46,052,929	
Profit from operations	177,470,838	223,058,798	
Finance cost	(20,377,337)	(3,841,214)	
Profit before taxation	157,093,501	219,217,584	
Taxation	(52,175,930)	(58,817,631)	
Profit after taxation	104,917,571	160,399,953	
		Re-stated	
Earnings per share - basic and diluted	2.41	3.69	

## Ferozsons Laboratories Limited

## Condensed Interim Consolidated Statement of Profit or Loss (Un-audited)

For the period ended 30 September 2022

Revenue - net         2,566,996,821         2,223,282,284           Cost of sales         (1,489,924,570)         (1,198,797,940)           Gross profit         1,077,072,251         1,024,484,344           Administrative expenses         (171,584,475)         (136,219,020)           Selling and distribution expenses         (611,189,254)         (462,665,538)           Other expenses         (144,245,078)         (108,494,121)           Other income         74,642,779         90,751,221           Profit from operations         224,696,223         407,856,886           Finance cost         (34,670,058)         (27,192,799)           Profit after taxation         199,026,165         380,664,087           Taxation         (57,831,868)         (79,674,096)           Profit after taxation         132,194,297         300,989,991           Attributable to:         \$8,89,554         27,558,112           Profit after taxation         132,194,297         300,989,991           Earnings per share - basic and diluted         2,91         6,29		First Quart	First Quarter ended	
Revenue - net         2,566,996,821         2,223,282,284           Cost of sales         (1,489,924,570)         (1,198,797,940)           Gross profit         1,077,072,251         1,024,484,344           Administrative expenses         (171,584,475)         (136,219,020)           Selling and distribution expenses         (611,189,254)         (462,665,538)           Other expenses         (144,245,078)         (108,494,121)           Other income         74,642,779         90,751,221           Profit from operations         224,696,223         407,856,886           Finance cost         (34,670,058)         (27,192,799)           Profit before taxation         190,026,165         380,664,087           Taxation         (57,831,868)         (79,674,096)           Profit after taxation         132,194,297         300,989,991           Attributable to:         Re-stated           Owners of the Group         126,334,743         27,558,112           Profit after taxation         132,194,297         300,989,991		2022	2021	
Cost of sales         (1,489,924,570)         (1,198,797,940)           Gross profit         1,077,072,251         1,024,484,344           Administrative expenses         (171,584,475)         (136,219,020)           Selling and distribution expenses         (611,189,254)         (462,665,538)           Other expenses         (144,245,078)         (108,494,121)           Other income         74,642,779         90,751,221           Profit from operations         224,696,223         407,856,886           Finance cost         (34,670,058)         (27,192,799)           Profit before taxation         190,026,165         380,664,087           Taxation         (57,831,868)         (79,674,096)           Profit after taxation         132,194,297         300,989,991           Attributable to:         Re-stated		Кире	ees	
Gross profit         1,077,072,251         1,024,484,344           Administrative expenses         (171,584,475)         (136,219,020)           Selling and distribution expenses         (611,189,254)         (462,665,538)           Other expenses         (144,245,078)         (108,494,121)           Other income         74,642,779         90,751,221           Profit from operations         224,696,223         407,856,886           Finance cost         (34,670,058)         (27,192,799)           Profit before taxation         190,026,165         380,664,087           Taxation         (57,831,868)         (79,674,096)           Profit after taxation         132,194,297         300,989,991           Attributable to:         5,859,554         27,558,112           Profit after taxation         132,194,297         300,989,991    Re-stated	Revenue - net	2,566,996,821	2,223,282,284	
Administrative expenses  Selling and distribution expenses  (611,189,254) (462,665,538)  Other expenses  (144,245,078) (108,494,121)  Other income  74,642,779 90,751,221  Profit from operations  224,696,223 407,856,886  Finance cost  (34,670,058) (27,192,799)  Profit before taxation  190,026,165 380,664,087  Taxation  Profit after taxation  (57,831,868) (79,674,096)  Profit after taxation  Attributable to:  Owners of the Group  Non-controlling interests  5,859,554 27,558,112  Profit after taxation  132,194,297 300,989,991  Re-stated	Cost of sales	(1,489,924,570)	(1,198,797,940)	
Selling and distribution expenses       (611,189,254)       (462,665,538)         Other expenses       (144,245,078)       (108,494,121)         Other income       74,642,779       90,751,221         Profit from operations       224,696,223       407,856,886         Finance cost       (34,670,058)       (27,192,799)         Profit before taxation       190,026,165       380,664,087         Taxation       (57,831,868)       (79,674,096)         Profit after taxation       132,194,297       300,989,991         Attributable to:         Owners of the Group       126,334,743       273,431,879         Non-controlling interests       5,859,554       27,558,112         Profit after taxation       132,194,297       300,989,991         Re-stated	Gross profit	1,077,072,251	1,024,484,344	
Other expenses         (144,245,078)         (108,494,121)           Other income         74,642,779         90,751,221           Profit from operations         224,696,223         407,856,886           Finance cost         (34,670,058)         (27,192,799)           Profit before taxation         190,026,165         380,664,087           Taxation         (57,831,868)         (79,674,096)           Profit after taxation         132,194,297         300,989,991           Attributable to:         5,859,554         27,558,112           Profit after taxation         132,194,297         300,989,991           Re-stated	Administrative expenses	(171,584,475)	(136,219,020)	
Other income         74,642,779         90,751,221           Profit from operations         224,696,223         407,856,886           Finance cost         (34,670,058)         (27,192,799)           Profit before taxation         190,026,165         380,664,087           Taxation         (57,831,868)         (79,674,096)           Profit after taxation         132,194,297         300,989,991           Attributable to:         126,334,743         273,431,879           Owners of the Group         126,334,743         273,558,112           Profit after taxation         132,194,297         300,989,991           Re-stated	Selling and distribution expenses	(611,189,254)	(462,665,538)	
Profit from operations         224,696,223         407,856,886           Finance cost         (34,670,058)         (27,192,799)           Profit before taxation         190,026,165         380,664,087           Taxation         (57,831,868)         (79,674,096)           Profit after taxation         132,194,297         300,989,991           Attributable to:         5,859,554         27,558,112           Profit after taxation         132,194,297         300,989,991           Re-stated	Other expenses	(144,245,078)	(108,494,121)	
Finance cost         (34,670,058)         (27,192,799)           Profit before taxation         190,026,165         380,664,087           Taxation         (57,831,868)         (79,674,096)           Profit after taxation         132,194,297         300,989,991           Attributable to:         0wners of the Group         126,334,743         273,431,879           Non-controlling interests         5,859,554         27,558,112           Profit after taxation         132,194,297         300,989,991	Other income	74,642,779	90,751,221	
Profit before taxation         190,026,165         380,664,087           Taxation         (57,831,868)         (79,674,096)           Profit after taxation         132,194,297         300,989,991           Attributable to:         126,334,743         273,431,879           Non-controlling interests         5,859,554         27,558,112           Profit after taxation         132,194,297         300,989,991	Profit from operations	224,696,223	407,856,886	
Taxation         (57,831,868)         (79,674,096)           Profit after taxation         132,194,297         300,989,991           Attributable to: <ul></ul>	Finance cost	(34,670,058)	(27,192,799)	
Profit after taxation         132,194,297         300,989,991           Attributable to:              126,334,743          273,431,879            Owners of the Group             Non-controlling interests	Profit before taxation	190,026,165	380,664,087	
Attributable to:         126,334,743         273,431,879           Owners of the Group         126,334,743         273,431,879           Non-controlling interests         5,859,554         27,558,112           Profit after taxation         132,194,297         300,989,991           Re-stated			(79,674,096)	
Owners of the Group       126,334,743       273,431,879         Non-controlling interests       5,859,554       27,558,112         Profit after taxation       132,194,297       300,989,991         Re-stated	Profit after taxation	132,194,297	300,989,991	
Non-controlling interests         5,859,554         27,558,112           Profit after taxation         132,194,297         300,989,991           Re-stated	Attributable to:			
Profit after taxation         132,194,297         300,989,991           Re-stated	Owners of the Group	126,334,743	273,431,879	
Re-stated	Non-controlling interests	5,859,554	27,558,112	
	Profit after taxation	132,194,297	300,989,991	
	Earnings per share - basic and diluted	2.91		