



Leather Up Limited
Exclusive Leather Wear

LEATHER UP LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS ACCOUNT (UN-AUDITED)
FOR THE QUARTER AND NINE MONTHS PERIOD ENDED MARCH 31, 2023

	Note	FOR THE NINE MONTHS ENDED		FOR THE QUARTER ENDED	
		March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
		Rupees			
Sales revenue	10	15,465,289	17,166,106	976,708	5,169,452
Cost of sales	11	(12,160,063)	(13,599,820)	(1,286,309)	(4,189,554)
Gross (Loss) / Profit		3,305,226	3,566,286	(309,601)	979,898
				-	
Administrative expenses		(4,569,854)	(3,819,418)	(723,778)	(1,120,459)
Distribution expenses		(1,169,667)	(1,008,493)	(145,332)	(322,032)
		(5,739,521)	(4,827,911)	(869,110)	(1,442,491)
Operating loss		(2,434,295)	(1,261,625)	(1,178,711)	(462,593)
				-	
Other (expense) / income		772,706	(8,220,168)	10,192	(8,227,686)
				-	
Profit/Loss before taxation		(1,661,589)	(9,481,793)	(1,168,520)	(8,690,279)
				-	
Taxation	12	(175,917)	(146,686)	(9,547)	(3,732)
				-	
Loss after taxation		(1,837,506)	(9,628,479)	(1,178,067)	(8,694,011)
				-	
Loss per share - basic and diluted	13	(0.31)	(1.60)	(0.20)	(1.45)