

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 Statement of Profit or Loss

For the year ended June 30, 2024

	2024	(Restated) 2023
	Rupees	
Revenue - gross	4,498,490,716	3,401,634,685
Commission, discounts and sales tax	(694,301,319)	(516,034,088)
Revenue- net	3,804,189,397	2,885,600,597
Cost of sales	(3,503,756,811)	(2,759,090,423)
Gross profit	300,432,586	126,510,174
Administrative expenses	(109,277,764)	(104,104,769)
Distribution expenses	(44,152,120)	(25,178,112)
Other operating expenses	(835,619)	(509,810)
Operating profit / (loss)	146,167,083	(3,282,517)
Other income	6,787,442	20,043,771
Finance costs	(249,986,488)	(200,478,346)
Loss before taxation and levies	(97,031,963)	(183,717,092)
Levies	(47,780,303)	(36,332,404)
Loss before taxation	(144,812,266)	(220,049,496)
Taxation	69,318,100	114,835,486
Loss after taxation	(75,494,166)	(105,214,010)
Loss per share - basic and diluted	(3.78)	(5.27)

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For Sana Industries Limited


Company Secretary

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Consolidated Statement of Profit or Loss

For the year ended June 30, 2024

	2024	(Restated) 2023
	Rupees	
Revenue - gross	6,592,224,819	5,177,436,678
Commission, discounts and sales tax	(1,028,097,694)	(871,098,789)
Revenue - net	5,564,127,125	4,306,337,889
Cost of sales and services	(5,117,285,633)	(4,047,247,006)
Gross profit	446,841,492	259,090,883
Administrative expenses	(153,751,045)	(148,051,810)
Distribution expenses	(115,244,041)	(81,890,314)
Other operating expense	(1,216,850)	(1,859,810)
Other income	9,370,234	31,452,437
	(260,841,702)	(200,349,497)
Operating profit	185,999,790	58,741,386
Finance costs	(271,820,593)	(222,341,081)
Loss before taxation and levies	(85,820,803)	(163,599,695)
Levies	(61,589,750)	(39,118,525)
Loss before taxation	(147,410,553)	(202,718,220)
Taxation	68,141,274	71,864,005
Loss after taxation	(79,269,279)	(130,854,215)
Attributable to:		
- Shareholders of the Holding Company	(83,225,988)	(137,985,676)
- Non-controlling interest	3,956,709	7,131,461
	(79,269,279)	(130,854,215)
Loss per share - basic and diluted	(4.17)	(6.91)

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