

Ferozsons Laboratories Limited
Unconsolidated Statement of Profit or Loss

For the year ended 30 June 2024

	Note	2024 Rupees	2023 Rupees <i>Restated</i>
Revenue - net	29	12,711,714,096	9,893,390,922
Cost of sales	30	<u>(7,769,628,444)</u>	<u>(6,071,103,751)</u>
Gross profit		4,942,085,652	3,822,287,171
Administrative expenses	31	(779,702,799)	(611,974,082)
Selling and distribution expenses	32	(3,047,915,256)	(2,446,540,871)
Other expenses	33	(182,039,507)	(532,563,028)
Other income	34	<u>205,167,347</u>	<u>202,484,754</u>
Profit from operations		1,137,595,437	433,693,944
Finance cost	35	(527,322,841)	(158,362,247)
Profit before income tax, final tax and minimum tax		<u>610,272,596</u>	<u>275,331,697</u>
Minimum tax differential	36	(13,041,269)	(59,839,529)
Final tax	37	<u>(14,539,025)</u>	<u>(33,428,059)</u>
Profit before income tax		582,692,302	182,064,109
Income tax (expense) / income	38	<u>(182,638,025)</u>	<u>6,978,362</u>
Profit after taxation		<u><u>400,054,277</u></u>	<u><u>189,042,471</u></u>
Earnings per share - basic and diluted	39	<u><u>9.20</u></u>	<u><u>4.35</u></u>

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The annexed notes from 1 to 48 form an integral part of these unconsolidated financial statements.

Chief Executive Officer

Chief Financial Officer

Director

Ferozsons Laboratories Limited
Consolidated Statement of Profit or Loss
For the year ended 30 June 2024

	Note	2024 Rupees	2023 Rupees <i>Restated</i>
Revenue - <i>net</i>	30	15,854,750,179	11,457,221,348
Cost of sales	31	<u>(9,392,083,085)</u>	<u>(7,196,032,930)</u>
Gross profit		6,462,667,094	4,261,188,418
Administrative expenses	32	(845,174,243)	(655,276,943)
Selling and distribution expenses	33	(3,787,400,998)	(2,605,330,646)
Other expenses	34	(246,214,513)	(560,199,693)
Other income	35	228,788,529	278,408,150
Profit from operations		1,812,665,869	718,789,286
Finance cost	36	(672,449,995)	(304,117,871)
Profit before income tax, final tax and minimum tax differential		1,140,215,874	414,671,415
Minimum tax differential	37	(15,197,019)	(64,436,524)
Final tax	38	<u>(18,656,358)</u>	<u>(48,517,462)</u>
Profit before income tax		1,106,362,497	301,717,429
Taxation	39	<u>(350,887,376)</u>	<u>(5,475,605)</u>
Profit after taxation		755,475,121	296,241,824
<i>Attributable to:</i>			
Owners of the Group		683,146,147	271,267,541
Non-controlling interests		<u>72,328,974</u>	<u>24,974,283</u>
Profit after taxation		755,475,121	296,241,824
Earnings per share - <i>basic and diluted</i>	40	<u>15.72</u>	<u>6.24</u>

The annexed notes from 1 to 52 form an integral part of these consolidated financial statements.



Chief Executive Officer

Chief Financial Officer

Director