

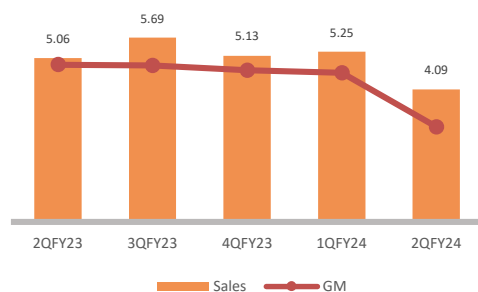
# AGHA Result Review - 2QFY24



Monday, February 26, 2024

Rupees' millions	2QFY24	2QFY23	YoY	1HFY24	1HFY23	YoY
Net Sales	4,092	5,059	19.1% ▼	9,345	9,763	4.3% ▼
Cost of Sales	-3,492	-3,830	8.8% ▼	-7,536	-7,515	0.3% ▲
<b>Gross Profit</b>	<b>600</b>	<b>1,229</b>	<b>51.2% ▼</b>	<b>1,809</b>	<b>2,248</b>	<b>19.5% ▼</b>
SG&A Expenses	-169	-138	22.5% ▲	-362	-345	4.9% ▲
Other Expenses	-141	-52	171.7% ▲	-151	-62	144.6% ▲
<b>Operating Profit</b>	<b>290</b>	<b>1,039</b>	<b>72.1% ▼</b>	<b>1,296</b>	<b>1,841</b>	<b>29.6% ▼</b>
Other Income	74	200	62.9% ▼	181	283	36.0% ▼
Finance Cost	-1,045	-813	28.5% ▲	-1,997	-1,510	32.2% ▲
Profit Before Taxation	-681	426	259.7% ▼	-520	614	184.7% ▼
Taxation	336	-177	289.6% ▼	301	-212	242.2% ▼
<b>Profit After Taxation</b>	<b>-344</b>	<b>249</b>	<b>238.4% ▼</b>	<b>-219</b>	<b>402</b>	<b>154.5% ▼</b>
<b>Earnings Per Share</b>	<b>-0.57</b>	<b>0.41</b>	<b>238.4% ▼</b>	<b>-0.36</b>	<b>0.66</b>	<b>154.5% ▼</b>
<b>Dividend</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	
<b>Bonus</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	
Gross Margin	14.7%	24.3%	9.6% ▼	19.4%	23.0%	3.7% ▼
SG&A Expenses to Sales	-4.1%	-2.7%	1.4% ▲	-3.9%	-3.5%	0.3% ▲
Other Income to Sales	1.8%	4.0%	2.1% ▼	1.9%	2.9%	1.0% ▼
Ex. Gain / (Loss) to Sales	-4.1%	-2.7%	1.4% ▲	-3.9%	-3.5%	0.3% ▲
Effective Taxation	-49.4%	-41.6%	7.8% ▲	-57.9%	-34.5%	23.4% ▲
Net Margin	-8.4%	4.9%	13.3% ▼	-2.3%	4.1%	6.5% ▼

Sales (Rs'mn) vs Gross Margin



PAT (Rs'mn) vs Net Margin

