

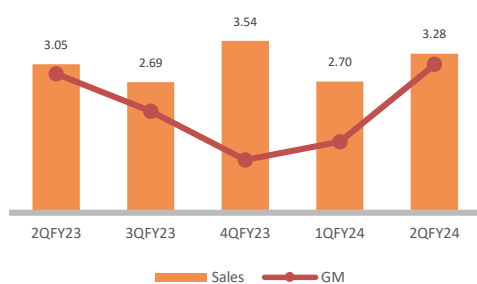
# CPHL Result Review - 2QFY24



Friday, March 1, 2024

Rupees' millions	2QFY24	2QFY23	YoY	1HFY24	1HFY23	YoY
Net Sales	3,275	3,053	7.3% ▲	5,976	6,171	3.2% ▼
Cost of Sales	-2,650	-2,508	5.7% ▲	-5,105	-5,255	2.9% ▼
<b>Gross Profit</b>	<b>625</b>	<b>545</b>	<b>14.7% ▲</b>	<b>871</b>	<b>915</b>	<b>4.8% ▼</b>
SG&A Expenses	-82	-85	3.2% ▼	-169	-172	1.8% ▼
Other Expenses	-43	-38	12.7% ▲	-55	-42	30.6% ▲
<b>Operating Profit</b>	<b>500</b>	<b>422</b>	<b>18.4% ▲</b>	<b>647</b>	<b>701</b>	<b>7.7% ▼</b>
Other Income	157	5	3081.1% ▲	263	53	401.0% ▲
Finance Cost	-70	35	97.5% ▲	-157	-122	29.0% ▲
Profit Before Taxation	587	463	26.9% ▲	754	632	19.3% ▲
Taxation	-211	-168	25.8% ▲	-283	-191	48.0% ▲
<b>Profit After Taxation</b>	<b>376</b>	<b>295</b>	<b>27.5% ▲</b>	<b>470</b>	<b>441</b>	<b>6.8% ▲</b>
<b>Earnings Per Share</b>	<b>1.65</b>	<b>1.29</b>	<b>27.5% ▲</b>	<b>2.06</b>	<b>1.93</b>	<b>6.8% ▲</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%</b>		<b>0.00</b>	<b>0.00</b>	
Gross Margin	19.1%	17.9%	1.2% ▲	14.6%	14.8%	0.3% ▼
SG&A Expenses to Sales	2.5%	2.8%	0.3% ▼	2.8%	2.8%	0.0% ▲
Other Expenses to Sales	1.3%	1.2%	0.1% ▲	0.9%	0.7%	0.2% ▲
Other Income to Sales	4.8%	0.2%	4.6% ▲	4.4%	0.9%	3.6% ▲
Effective Taxation	35.9%	36.3%	0.3% ▼	37.6%	30.3%	7.3% ▲
Net Margin	11.5%	9.7%	1.8% ▲	7.9%	7.1%	0.7% ▲

Sales (Rs'mn) vs Gross Margin



PAT (Rs'mn) vs Net Margin

