

26-February-2025

FORM - 3

The General Manager,
Pakistan Stock Exchange Limited,
Stock Exchange Building,
Stock Exchange Road, Karachi.

Contact: 021-32439618; 021-35274381

Fax: 021-111-573-329

Subject: **Announcement-Financial Results for half year ended on December 31, 2024**

Dear Sir,

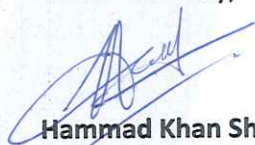
We have to inform you that the Board of Directors of our company in their meeting held on Tuesday 25th February 2025 at 02:30 PM at 325 GIII M.A. Johar Town Lahore recommended the following;

I. BONUS SHARES	NIL
II. RIGHT SHARES	NIL
III. ANY OTHER ENTITLEMENT/CORPORATE ACTION	NIL
IV. ANY OTHER PRICE-SENSITIVE INFORMATION	NIL

The financial results of the company both separate and consolidated are attached herewith.

You may inform the same to TREC holders of your exchange.

Yours' faithfully,



Hammad Khan Sherwani
Company Secretary

Copy To: The Executive Director,
Corporate Supervision Department,
Securities and Exchange Commission of Pakistan



Roshan Packages Limited

Condensed Interim Unconsolidated Statement of Profit or Loss (Un-audited)

For the six months ended and quarter ended 31 December 2024

	01 July to 31 December 2024	01 July to 31 December 2023	01 Oct to 31 December 2024	01 Oct to 31 December 2023
----- Rupees -----				
Revenue from contracts with customers	5,395,879,299	6,413,168,447	2,607,534,730	2,744,842,495
Less: Sales tax	(832,368,552)	(1,002,411,760)	(413,139,209)	(445,321,855)
Net revenue	4,563,510,747	5,410,756,687	2,194,395,521	2,299,520,640
Cost of revenue	(4,206,896,999)	(4,963,503,655)	(2,036,600,041)	(2,144,529,528)
Gross profit	356,613,748	447,253,032	157,795,480	154,991,112
Administrative and general expenses	(152,163,599)	(112,430,130)	(80,963,819)	(52,728,453)
Reversal/(Provision) of allowance for expected credit losses	35,700,321	(41,088,441)	10,712,780	(41,088,441)
Selling and distribution expenses	(60,235,291)	(58,695,361)	(31,326,083)	(26,530,225)
Other operating expenses	(20,111,234)	(16,987,182)	(15,008,962)	(5,367,115)
Operating profit	159,803,945	218,051,918	41,209,396	29,276,878
Other income	41,490,708	123,413,741	18,259,372	64,120,694
Finance cost	(87,757,752)	(165,569,212)	(49,361,652)	(77,582,479)
Profit before taxation	110,328,439	175,896,447	8,658,566	15,815,093
Taxation	(36,532,329)	(64,343,527)	(60,774,521)	(11,030,344)
Profit after taxation	73,796,110	111,552,920	(52,115,955)	4,784,749
Earning per share (basic and diluted)	0.52	0.79	(0.37)	0.03



ROSHAN PACKAGES LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE SIX MONTHS ENDED 31 DECEMBER 2024

	Six months ended		Three months ended	
	(Un-audited)		(Un-audited)	
	2024	2023	2024	2023
	Rupees	Rupees	Rupees	Rupees
Revenue from contracts with customers	5,395,879,299	6,413,168,447	2,607,534,730	2,744,842,495
Less: Sales tax	(832,368,552)	(1,002,411,760)	(413,139,209)	(445,321,855)
Net revenue	4,563,510,747	5,410,756,687	2,194,395,521	2,299,520,640
Cost of revenue	(4,206,896,999)	(4,963,503,655)	(2,036,600,042)	(2,144,529,528)
Gross profit	356,613,748	447,253,032	157,795,479	154,991,112
Administrative expenses	(167,312,786)	(127,951,097)	(87,606,375)	(59,080,878)
Reversal/Provision of allowance for expected Credit Losses	35,700,321	(41,088,441)	35,700,321	(41,088,441)
Selling and distribution expenses	(60,235,291)	(58,695,361)	(31,326,083)	(26,480,225)
Other operating expenses	(20,111,234)	(16,987,183)	(15,008,962)	(5,367,116)
Operating profit	(211,958,990)	(244,722,082)	(98,241,099)	(132,016,660)
	144,654,758	202,530,950	59,554,380	22,974,452
Other income	37,877,035	49,168,614	(5,495,801)	23,785,847
Finance cost	(87,763,042)	(165,571,068)	(49,366,292)	(77,582,479)
Profit before taxation	91,560,289	86,128,496	3,243,737	(30,822,180)
Taxation	(36,532,329)	(64,343,527)	(60,765,300)	(11,030,343)
Profit for the period	55,027,960	21,784,969	(57,521,563)	(41,852,523)
Earnings per share - Basic and diluted	0.39	0.15	(0.41)	(0.29)

