

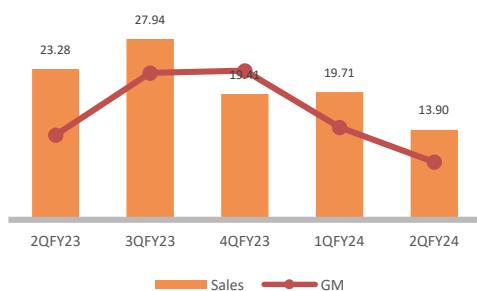
UNITY Result Review - 2QFY24



Tuesday, February 27, 2024

| Rupees' millions | 2QFY24 | 2QFY23 | YoY | 1HFY24 | 1HFY23 | YoY |
|------------------------------|--------------|--------------|-----------------|--------------|--------------|------------------|
| Net Sales | 13,905 | 23,284 | 40.3% ▼ | 33,615 | 42,806 | 21.5% ▼ |
| Cost of Sales | -12,870 | -20,738 | 37.9% ▼ | -30,236 | -39,677 | 23.8% ▼ |
| Gross Profit | 1,035 | 2,546 | 59.3% ▼ | 3,379 | 3,128 | 8.0% ▲ |
| SG&A Expenses | -583 | -503 | 15.8% ▲ | -1,127 | -1,042 | 8.1% ▲ |
| Other Charges | 639 | 275 | 132.6% ▲ | 405 | -1,954 | 120.7% ▼ |
| Operating Profit | 1,091 | 2,317 | 52.9% ▼ | 2,657 | 132 | 1913.4% ▲ |
| Other Income | 245 | 112 | 119.2% ▲ | 476 | 286 | 66.6% ▲ |
| Finance Cost | -1,724 | -616 | 179.8% ▲ | -3,370 | -1,123 | 200.1% ▲ |
| Profit Before Taxation | -455 | 1,813 | 125.1% ▼ | -304 | -705 | 56.9% ▼ |
| Taxation | -164 | -194 | 15.4% ▼ | -596 | 82 | 829.2% ▲ |
| Profit After Taxation | -619 | 1,619 | 138.2% ▼ | -900 | -623 | 44.3% ▼ |
| Earnings Per Share | -0.52 | 1.36 | 138.2% ▼ | -0.75 | -0.52 | 44.3% ▼ |
| Dividend | 0.00 | 0.00 | | 0.00 | 0.00 | |
| Bonus | 0% | 0% | | 0 | 0% | |
| Gross Margin | 7.4% | 10.9% | 3.5% ▼ | 10.1% | 7.3% | 2.7% ▲ |
| SG&A Expenses to Sales | -4.2% | -2.2% | 2.0% ▲ | -3.4% | -2.4% | 0.9% ▲ |
| Other Income to Sales | 1.8% | 0.5% | 1.3% ▲ | 1.4% | 0.7% | 0.7% ▲ |
| Ex. Gain / (Loss) to Sales | -4.2% | -2.2% | 2.0% ▲ | -3.4% | -2.4% | 0.9% ▲ |
| Effective Taxation | 36.1% | -10.7% | 25.4% ▲ | 195.9% | -11.6% | 184.4% ▲ |
| Net Margin | -4.4% | 7.0% | 11.4% ▼ | -2.7% | -1.5% | 1.2% ▼ |

Sales (Rs'bn) vs Gross Margin



PAT (Rs'mn) vs Net Margin

