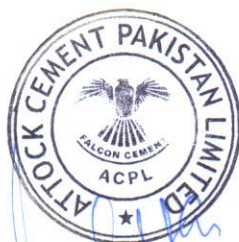


ATTOCK CEMENT PAKISTAN LIMITED

UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2021

	Note	2021 (Rupees '000)	2020
Revenue from contracts with customers	23	21,244,562	18,500,574
Cost of sales	24	(16,601,998)	(14,251,503)
Gross profit		<u>4,642,564</u>	<u>4,249,071</u>
Distribution costs	25	(2,203,448)	(1,830,945)
Administrative expenses	26	(568,043)	(506,937)
Other expenses	27	(114,129)	(92,274)
Other income	28	134,803	233,547
Profit from operations		<u>1,891,747</u>	<u>2,052,462</u>
Finance cost	29	(357,487)	(525,894)
Share of net income of associate accounted for using the equity method	4	<u>5,654</u>	<u>5,923</u>
Profit before income tax		<u>1,539,914</u>	<u>1,532,491</u>
Income tax expense	30	(432,562)	(425,000)
Profit for the year		<u>1,107,352</u>	<u>1,107,491</u>
Other comprehensive income:			
Items that will not be reclassified to profit or loss			
Remeasurements of post - employment benefit obligations	18	21,529	(104,586)
Total comprehensive income for the year		<u>1,128,881</u>	<u>1,002,905</u>
Basic and diluted earnings per share	31	<u>Rs. 8.06</u>	<u>Rs. 8.06</u>



The annexed notes 1 to 40 form an integral part of these unconsolidated financial statements.

Chief Financial Officer

Chief Executive

Director

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2021

	Note	2021 Rupees '000	2020 Rupees '000
Revenue from contracts with customers	23	28,601,617	23,948,118
Cost of sales	24	(22,169,442)	(18,107,543)
Gross profit		<u>6,432,175</u>	<u>5,840,575</u>
Distribution costs	25	(2,235,568)	(1,840,494)
Administrative expenses	26	(690,932)	(542,149)
Other expenses	27	(114,129)	(92,274)
Other income	28	136,871	146,878
Profit from operations		<u>3,528,417</u>	<u>3,512,536</u>
Finance cost	29	(722,911)	(526,358)
Share of net income of associate accounted for using the equity method	4	<u>5,654</u>	<u>5,923</u>
Profit before income tax		2,811,160	2,992,101
Income tax expense	30	(432,562)	(425,000)
Profit for the year		<u>2,378,598</u>	<u>2,567,101</u>
Other comprehensive income / (loss):			
Items that will not be reclassified to profit or loss			
Remeasurements of post - employment benefit obligations		21,529	(104,586)
Items that will be reclassified to profit or loss			
Exchange revaluation reserve		(400,093)	185,474
Total comprehensive income for the year		<u>2,000,034</u>	<u>2,647,989</u>
Total comprehensive income attributable to:			
Owners of Attock Cement Pakistan Limited - Holding Company		1,659,698	1,959,071
Non-controlling interests		340,336	688,918
		<u>2,000,034</u>	<u>2,647,989</u>
Basic and diluted earnings per share	31	<u>Rs. 13.61</u>	<u>Rs. 14.43</u>



[Handwritten signature in blue ink]

The annexed notes 1 to 41 form an integral part of these consolidated financial statements.