

ATTOCK CEMENT PAKISTAN LIMITED

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE HALF YEAR ENDED DECEMBER 31, 2021 - UNAUDITED

	Note	Quarter ended		Half year ended	
		December 31, 2021	December 31, 2020	December 31, 2021	December 31, 2020
← Rupees '000 →					
Revenue from contracts with customers	14	5,391,379	5,768,927	9,817,974	10,993,225
Cost of sales		(4,308,612)	(4,098,544)	(7,896,236)	(8,352,449)
Gross profit		1,082,767	1,670,383	1,921,738	2,640,776
Distribution costs	15	(419,610)	(763,382)	(739,603)	(1,355,592)
Administrative expenses		(175,587)	(142,018)	(324,406)	(275,245)
Other expenses		(45,000)	(37,000)	(68,000)	(52,000)
Other income	16	576,679	31,711	619,776	48,015
Profit from operations		1,019,249	759,694	1,409,505	1,005,954
Finance cost	17	(68,043)	(131,440)	(106,347)	(177,232)
Share of net income of associate accounted for using equity method		2,820	2,985	2,820	2,985
Profit before income tax		954,026	631,239	1,305,978	831,707
Income tax expense	18	(373,000)	(206,000)	(454,000)	(287,000)
Profit for the period		581,026	425,239	851,978	544,707
Other comprehensive income		-	-	-	-
Total comprehensive income		581,026	425,239	851,978	544,707
Basic and diluted earnings per share (Rupees)	19	4.23	3.09	6.20	3.96

The annexed notes 1 to 23 form an integral part of these unconsolidated condensed interim financial statements

Chief Financial Officer



Chief Executive

Director

ATTOCK CEMENT PAKISTAN LIMITED

CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE HALF YEAR ENDED DECEMBER 31, 2021 - UNAUDITED

	Note	Quarter ended		Half year ended	
		December 31, 2021	December 31, 2020	December 31, 2021	December 31, 2020
←————— Rupees '000 —————→					
Revenue from contracts with customers	13	7,397,428	7,780,883	13,129,809	15,089,486
Cost of sales		(6,059,231)	(5,412,352)	(10,753,924)	(11,011,079)
Gross profit		1,338,197	2,368,531	2,375,885	4,078,407
Distribution costs	14	(472,436)	(819,315)	(843,266)	(1,455,792)
Administrative expenses		(222,565)	(327,047)	(408,899)	(540,209)
Other expenses		(45,000)	(37,000)	(68,000)	(52,000)
Other income	15	222,879	33,206	265,976	49,685
Profit from operations		821,075	1,218,375	1,321,696	2,080,091
Finance cost	16	(82,065)	(462,529)	(128,366)	(551,566)
Share of net income of associate accounted for using equity method		2,820	2,985	2,820	2,985
Profit before income tax		741,830	758,831	1,196,150	1,531,510
Income tax expense	17	(373,000)	(206,000)	(454,000)	(287,000)
Profit for the period		368,830	552,831	742,150	1,244,510
Other comprehensive income:					
Items that will be reclassified to profit or loss					
Exchange revaluation reserve		899,831	(317,974)	899,831	(317,974)
Total comprehensive income		1,268,661	234,857	1,641,981	926,536
Total comprehensive income attributable to:					
Owners of Attock Cement Pakistan Limited - Holding Company		852,087	312,141	1,184,460	774,936
Non-controlling interests		416,574	(77,284)	457,521	151,600
		1,268,661	234,857	1,641,981	926,536
Basic and diluted earnings per share (Rupees)	18	2.27	3.65	4.69	7.02

The annexed notes 1 to 22 form an integral part of these consolidated condensed interim financial statements

Chief Financial Officer



Chief Executive

Director