

ATTOCK CEMENT PAKISTAN LIMITED

**UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2022**

	Note	2022 (Rupees '000)	2021
Revenue from contracts with customers	24	20,479,142	21,244,562
Cost of sales	25	(16,776,783)	(16,601,998)
Gross profit		<u>3,702,359</u>	<u>4,642,564</u>
Distribution costs	26	(1,294,657)	(2,203,448)
Administrative expenses	27	(640,800)	(568,043)
Other expenses	28	(124,435)	(114,129)
Other income	29	920,615	134,803
Profit from operations		<u>2,563,082</u>	<u>1,891,747</u>
Finance cost	30	(257,954)	(357,487)
Share of net income of associate accounted for using the equity method	4	<u>6,809</u>	<u>5,654</u>
Profit before income tax		<u>2,311,937</u>	<u>1,539,914</u>
Income tax expense	31	(1,190,346)	(432,562)
Profit for the year		<u>1,121,591</u>	<u>1,107,352</u>
Other comprehensive (loss) / income:			
Items that will not be reclassified to profit or loss			
Remeasurements of post - employment benefit obligations	19	(6,033)	21,529
Total comprehensive income for the year		<u><u>1,115,558</u></u>	<u><u>1,128,881</u></u>
Basic and diluted earnings per share	32	<u><u>Rs. 8.16</u></u>	<u><u>Rs. 8.06</u></u>

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

Chief Financial Officer



Chief Executive

Director

ATTOCK CEMENT PAKISTAN LIMITED

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2022

	Note	2022 Rupees '000	2021
Revenue from contracts with customers	24	28,087,029	28,601,617
Cost of sales	25	(23,605,526)	(22,169,442)
Gross profit		4,481,503	6,432,175
Distribution costs	26	(1,333,827)	(2,235,568)
Administrative expenses	27	(736,663)	(690,932)
Other expenses	28	(124,435)	(114,129)
Other income	29	518,288	136,871
Profit from operations		2,804,866	3,528,417
Finance cost	30	(266,810)	(722,911)
Share of net income of associate accounted for using the equity method	4	6,809	5,654
Profit before income tax		2,544,865	2,811,160
Income tax expense	31	(1,190,346)	(432,562)
Profit for the year		1,354,519	2,378,598
Other comprehensive (loss) / income:			
Items that will not be reclassified to profit or loss			
Remeasurements of post - employment benefit obligations		(6,033)	21,529
Items that will be reclassified to profit or loss			
Exchange revaluation reserve		2,123,667	(400,093)
Total comprehensive income for the year		3,472,153	2,000,034
Total comprehensive income attributable to:			
Owners of Attock Cement Pakistan Limited - Holding Company		2,516,829	1,659,698
Non-controlling interests		955,324	340,336
		3,472,153	2,000,034
Basic and diluted earnings per share	32	Rs. 8.15	Rs. 13.61

The annexed notes 1 to 42 form an integral part of these consolidated financial statements.



Chief Financial Officer

Chief Executive

Director