

ATTOCK CEMENT PAKISTAN LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2023 - Unaudited

	Quarter ended		Nine months ended	
	Mar. 31, 2023	Mar. 31, 2022	Mar. 31, 2023	Mar. 31, 2022
	-----Rupees in '000-----			
Revenue from contracts with customers	8,016,572	6,140,567	18,389,718	15,958,541
Cost of sales	(6,298,618)	(4,972,060)	(14,557,883)	(12,868,296)
Gross Profit	1,717,954	1,168,507	3,831,835	3,090,245
Distribution costs	(670,953)	(398,600)	(1,313,711)	(1,138,204)
Administrative expenses	(176,630)	(164,883)	(535,223)	(489,288)
Other expenses	(52,999)	(41,000)	(122,936)	(109,000)
Other income	3,032	71,454	152,728	691,229
Profit from operations	820,404	635,478	2,012,693	2,044,982
Finance cost	(93,090)	(52,510)	(307,284)	(158,858)
Share of net income of associate accounted for using equity method	-	-	3,951	2,820
Profit before income tax	727,314	582,968	1,709,360	1,888,944
Income tax expense	(230,000)	(254,000)	(651,869)	(708,000)
Profit for the period	497,314	328,968	1,057,491	1,180,944
Other comprehensive income	-	-	-	-
Total comprehensive income	497,314	328,968	1,057,491	1,180,944
Basic and diluted earnings per share (Rupees)	3.62	2.39	7.69	8.59



ATTOCK CEMENT PAKISTAN LIMITED

**CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2023 - UNAUDITED**

	Quarter ended		Nine months ended	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
	← Rupees '000 →			
Revenue from contracts with customers	10,387,346	8,057,357	25,856,273	21,187,166
Cost of sales	(8,222,229)	(6,594,454)	(20,840,535)	(17,348,378)
Gross profit	2,165,117	1,462,903	5,015,738	3,838,788
Distribution costs	(747,309)	(455,959)	(1,558,493)	(1,299,225)
Administrative expenses	(244,877)	(209,330)	(719,742)	(618,229)
Other expenses	(52,999)	(41,000)	(122,936)	(109,000)
Other income	3,032	71,453	152,728	337,429
Profit from operations	1,122,964	828,067	2,767,295	2,149,763
Finance cost	(315,255)	(62,409)	(590,769)	(190,775)
Share of net income of associate accounted for using equity method	-	-	3,951	2,820
Profit before income tax	807,709	765,658	2,180,477	1,961,808
Income tax expense	(230,000)	(254,000)	(651,869)	(708,000)
Profit for the period	577,709	511,658	1,528,608	1,253,808
Other comprehensive income:				
Items that will be reclassified to profit or loss				
Exchange revaluation reserve	3,881	10,676	964,116	910,507
Total comprehensive income	581,590	522,334	2,492,724	2,164,315
Total comprehensive income attributable to:				
Owners of Attock Cement Pakistan Limited - Holding Company	547,879	444,987	1,918,630	1,629,447
Non-controlling interests	33,711	77,347	574,094	534,868
	581,590	522,334	2,492,724	2,164,315
Basic and diluted earnings per share (Rupees)	3.97	3.19	9.75	7.88



