

ATTOCK CEMENT PAKISTAN LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2024

	Note	2024	2023 (Restated)
		(Rupees '000)	
Revenue from contracts with customers	26	28,536,528	25,477,355
Cost of sales	27	(23,242,515)	(19,803,310)
Gross profit		<u>5,294,013</u>	<u>5,674,045</u>
Distribution costs	28	(2,590,203)	(1,882,896)
Administrative expenses	29	(791,467)	(727,106)
Other expenses	30	(87,234)	(201,225)
Other income	31	158,911	304,953
Profit from operations		<u>1,984,020</u>	<u>3,167,771</u>
Gain on disposal of subsidiary	32	4,289,650	-
Finance cost	33	(339,878)	(289,235)
Share of net income of associate accounted for using the equity method	4	<u>13,226</u>	<u>9,797</u>
Profit before income tax and levies		<u>5,947,018</u>	<u>2,888,333</u>
Levies	34	(115,856)	(76,587)
Profit before income tax		<u>5,831,162</u>	<u>2,811,746</u>
Income tax expense	35	(2,264,640)	(1,295,684)
Profit for the year		<u>3,566,522</u>	<u>1,516,062</u>
Other comprehensive income:			
Items that will not be reclassified to profit or loss			
Remeasurements of post - employment benefit obligations - net of tax	20	149,736	167,054
Total comprehensive income for the year		<u>3,716,258</u>	<u>1,683,116</u>
Basic and diluted earnings per share	36	<u>Rs. 25.95</u>	<u>Rs. 11.03</u>

The annexed notes 1 to 46 form an integral part of these financial statements.

Chief Financial Officer

Chief Executive

Director

