

ATTOCK CEMENT PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2025

	Note	Unaudited March 31, 2025	Audited June 30, 2024
Rupees '000			
ASSETS			
Non-current assets			
Fixed assets - property, plant and equipment	4	37,836,767	37,405,300
Long - term investments		79,696	70,574
Long - term loans and advances - considered good		52,164	52,576
Long - term deposits		99,940	99,940
Employee benefit prepayments		185,514	181,311
		<u>38,254,081</u>	<u>37,809,701</u>
Current assets			
Inventories	5	3,866,702	6,552,573
Trade receivables - considered good		1,848,015	1,665,507
Loans and advances - considered good		168,745	95,834
Short - term deposits and prepayments		159,893	247,787
Other receivables		566,006	139,231
Taxation - payments less provisions		1,526,520	1,957,304
Tax refunds due from government - Sales tax		97,430	495,161
Short-term investment		350,639	-
Cash and bank balances		910,626	954,821
		<u>9,494,576</u>	<u>12,108,218</u>
Investment held for sale - divestment	6	-	3,256,110
Total assets		<u>47,748,657</u>	<u>53,174,029</u>
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital - issued, subscribed and paid up		1,374,270	1,374,270
Unappropriated profit		20,902,296	20,142,373
		<u>22,276,566</u>	<u>21,516,643</u>
LIABILITIES			
Non - current liabilities			
Long - term loans		5,285,384	5,761,696
Deferred Income - Government grant		715,331	836,250
Lease liabilities		5,499	9,671
Deferred tax liabilities		4,712,364	4,784,919
Employee benefit obligations		40,119	48,271
		<u>10,758,697</u>	<u>11,440,807</u>
Current liabilities			
Trade and other payables	7	8,104,108	10,318,398
Unclaimed dividend		12,387	12,001
Accrued mark - up		35,063	312,921
Short - term borrowings		6,544,921	9,549,626
Current portion of lease liabilities		16,915	23,633
		<u>14,713,394</u>	<u>20,216,579</u>
Total liabilities		<u>25,472,091</u>	<u>31,657,386</u>
Contingencies and commitments	8		
Total equity and liabilities		<u>47,748,657</u>	<u>53,174,029</u>



ATTOCK CEMENT PAKISTAN LIMITED

**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025 - UNAUDITED**

		Quarter ended		Nine months ended	
	Note	March 31, 2025	March 31, 2024 (Restated)	March 31, 2025	March 31, 2024 (Restated)
-----Rupees-----					
Revenue from contracts with customers	9	8,298,692	7,055,593	23,650,133	21,693,836 ✓
Cost of sales		(6,229,158)	(5,779,236)	(18,596,887)	(17,629,569) ✓
Gross Profit		2,069,534	1,276,357	5,053,246	4,064,267 ✓
Distribution costs	10	(864,413)	(700,791)	(2,610,188)	(2,117,226) ✓
Administrative expenses		(229,749)	(196,413)	(638,647)	(599,440) ✓
Other expenses		(68,000)	(33,000)	(119,532)	(129,656) ✓
Other income		478,333	55,619	1,241,435	138,945 ✓
Profit from operations		1,385,705	401,772	2,926,314	1,356,890 ✓
Gain on disposal of subsidiary	11	-	-	-	2,196,744 ✓
Gain on disposal of associate	12	-	-	4,320	-
Finance cost		(536,089)	(95,586)	(1,357,945)	(185,713) ✓
Share of net income of associate accounted for using the equity method		-	-	9,123	6,404 ✓
Profit before income tax & levies		849,616	306,186	1,581,812	3,374,325 ✓
Levies		(48,519)	(38,459)	(120,470)	(97,741) ✓
Profit before income tax		801,097	267,727	1,461,342	3,276,584 ✓
Income tax expense		(134,481)	(89,541)	(151,711)	(1,057,952) ✓
Profit for the period		666,616	178,186	1,309,631	2,218,632 ✓
Other comprehensive income		-	-	-	-
Total comprehensive income		666,616	178,186	1,309,631	2,218,631 ✓
Basic and diluted earnings per share (Rupees)		4.85	1.30	9.53	16.14



ATTOCK CEMENT PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025 - UNAUDITED

	Share capital	Unappropriated profit	Total
	----- Rs. '000 -----		
Balance as at July 1, 2023	1,374,270 ✓	17,594,244 ✓	18,968,514 ✓
Final dividend for the year ended June 30, 2023 @ Rs. 6 per share	-	(824,562) ✓	(824,562) ✓
Interim dividend for the year ended June 30, 2024 @ Rs. 2.50 per share	-	(343,567) ✓	(343,567) ✓
Total comprehensive income for the nine months ended March 31, 2024			
Profit for the nine months period ended March 31, 2024	-	2,218,632 ✓	2,218,632 ✓
Other comprehensive income	-	-	-
	-	2,218,632	2,218,632
Balance as at March 31, 2024	1,374,270 ✓	18,644,747 ✓	20,019,017 ✓
Profit for the remaining period of the year ended June 30, 2024	-	1,347,890 ✓	1,347,890 ✓
Other comprehensive income	-	149,736 ✓	149,736 ✓
Balance as at June 30, 2024	1,374,270 ✓	20,142,373 ✓	21,516,643 ✓
Final dividend for the year ended June 30, 2024 @ Rs. 4.00 per share	-	(549,708) ✓	(549,708) ✓
Total comprehensive income for the nine months ended March 31, 2025			
Profit for the nine months period ended March 31, 2025	-	1,309,631 ✓	1,309,631 ✓
Other comprehensive income	-	-	-
	-	1,309,631	1,309,631
Balance as at March 31, 2025	1,374,270 ✓	20,902,296 ✓	22,276,566 ✓



ATTOCK CEMENT PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025 - UNAUDITED

March 31, 2025
March 31, 2024
(Restated)
-----Rupees '000-----

CASH FLOWS FROM OPERATING ACTIVITIES

Cash generated from operations	13	4,109,946	12,604
Finance cost paid		(1,582,630)	(250,138)
Income tax refund / (paid)		86,050	(334,493)
(Decrease) / increase in long-term loans and advances		(412)	9,756
Employee benefit obligations paid		(44,656)	(84,580)
Net cash generated from / (used in) operating activities		2,568,298	(646,851)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property, plant and equipment	(1,963,116)	(2,951,762)
Proceeds from disposal of property, plant and equipment	2,986	16,250
Proceeds from sale of associate	3,260,430	-
Purchase of short term investment	(29,906,451)	-
Proceeds from disposal of short term investment	30,060,819	-
Purchase of open ended mutual fund units	(1,346,518)	(2,105,989)
Proceeds from sale of open ended mutual fund units	1,008,638	3,135,801
Placement in term deposit receipt - net	212,945	-
Profit received	50,161	41,078
Net cash generated from / (used in) investing activities	1,379,894	(1,864,622)

CASH FLOWS FROM FINANCING ACTIVITIES

Dividend paid	(549,322)	(857,595)
Repayment of long-term loans	(945,430)	(1,027,926)
Lease rentals paid	(13,266)	(12,157)
Net cash generated from / (used in) financing activities	(1,508,018)	(1,897,678)
Net increase / (decrease) in cash and cash equivalents	2,440,174	(4,409,151)
Cash and cash equivalents at the beginning of the period	(8,101,455)	(1,812,425)
Cash and cash equivalents at the end of the period	(5,661,281)	(6,221,576)

