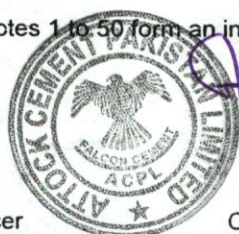


**ATTOCK CEMENT PAKISTAN LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2025**

	Note	2025	2024
		(Rupees '000)	
<b>ASSETS</b>			
<b>Non-current assets</b>			
Fixed assets - property, plant and equipment	4	37,340,023	37,405,300
Long - term investment	5	86,942	70,574
Long - term loans and advances	6	57,123	52,576
Long - term deposits	7	99,940	99,940
Employee benefit prepayments	21	-	181,311
		<u>37,584,028</u>	<u>37,809,701</u>
<b>Current assets</b>			
Inventories	8	7,652,895	6,552,573
Trade receivables - considered good	9	812,385	1,665,507
Loans and advances	10	131,502	95,834
Short - term deposits and prepayments	11	548,854	247,787
Other receivables	12	169,103	139,231
Taxation - payments less provisions	13	1,899,563	1,957,304
Tax refunds due from Government - Sales tax		234,802	495,161
Cash and bank balances	14	1,388,582	954,821
		<u>12,837,686</u>	<u>12,108,218</u>
Investment - held for sale - divestment	15	-	3,256,110
<b>Total assets</b>		<u><u>50,421,714</u></u>	<u><u>53,174,029</u></u>
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
Share capital - issued, subscribed and paid-up	16	1,374,270	1,374,270
Unappropriated profit		<u>21,126,609</u>	<u>20,142,373</u>
		<u>22,500,879</u>	<u>21,516,643</u>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Long - term loans	17	4,806,612	5,761,696
Deferred income - Government grant	18	601,282	836,250
Lease liabilities	19	827	9,671
Deferred tax liabilities	20	5,130,434	4,784,919
Employee benefit obligations	21	159,966	48,271
		<u>10,699,121</u>	<u>11,440,807</u>
<b>Current liabilities</b>			
Trade and other payables	22	8,062,195	10,318,398
Unclaimed dividend		12,387	12,001
Accrued mark-up	23	178,568	312,921
Short - term borrowings	24	8,946,111	9,549,626
Current portion of lease liabilities	19	22,453	23,633
		<u>17,221,714</u>	<u>20,216,579</u>
<b>Total liabilities</b>		<u>27,920,835</u>	<u>31,657,386</u>
<b>Contingencies and commitments</b>	25		
<b>Total equity and liabilities</b>		<u><u>50,421,714</u></u>	<u><u>53,174,029</u></u>

The annexed notes 1 to 50 form an integral part of these financial statements.



Chief Financial Officer

Chief Executive

Director

**ATTOCK CEMENT PAKISTAN LIMITED**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025 (Rupees '000)	2024
Revenue from contracts with customers	26	33,309,080	28,536,528
Cost of sales	27	(25,336,268)	(23,242,515)
Gross profit		7,972,812	5,294,013
Distribution costs	28	(3,563,371)	(2,590,203)
Administrative expenses	29	(988,317)	(791,467)
Other expenses	30	(180,835)	(87,234)
Other income	31	1,433,449	158,911
Profit from operations		4,673,738	1,984,020
Gain on disposal of subsidiary	32	-	4,289,650
Gain on disposal of associate	33	4,320	-
Finance cost	34	(1,837,678)	(339,878)
Share of net income of associate accounted for using the equity method	5	16,368	13,226
Profit before income tax and levies		2,856,748	5,947,018
Levies	35	-	(115,856)
Profit before income tax		2,856,748	5,831,162
Income tax expense	36	(1,125,657)	(2,264,640)
Profit for the year		1,731,091	3,566,522
<b>Other comprehensive (loss) / income:</b>			
<b>Items that will not be reclassified subsequently to profit or loss</b>			
Remeasurements of employment benefit obligations - net of tax		(197,147)	149,736
Total comprehensive income for the year		1,533,944	3,716,258
Basic and diluted earnings per share	37	Rs. 12.60	Rs. 25.95

The annexed notes 1 to 50 form an integral part of these financial statements.

Chief Financial Officer



Chief Executive

Director

ATTOCK CEMENT PAKISTAN LIMITED

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED JUNE 30, 2025

	Issued, subscribed and paid up capital	Unappropriated profit	Total
	(Rupees '000)		
Balance as at July 01, 2023	1,374,270	17,594,244	= 18,968,514
Profit for the year ended June 30, 2024	-	3,566,522	3,566,522
Other comprehensive income for the year ended June 30, 2024	-	149,736	149,736
Total comprehensive income for the year ended June 30, 2024	-	3,716,258	3,716,258
Transaction with owners in their capacity as owners			
- Final dividend for the year ended June 30, 2023 @ Rs. 6 per share	-	(824,562)	(824,562)
- Interim dividend for the year ending June 30, 2024 @ Rs. 2.50 per share	-	(343,567)	(343,567)
Balance as at June 30, 2024	1,374,270	20,142,373	= 21,516,643
Profit for the year ended June 30, 2025	-	1,731,091	1,731,091
Other comprehensive loss for the year ended June 30, 2025	-	(197,147)	(197,147)
Total comprehensive income for the year ended June 30, 2025	-	1,533,944	1,533,944
Transaction with owners in their capacity as owners			
- Final dividend for the year ended June 30, 2024 @ Rs. 4 per share	-	(549,708)	(549,708)
Balance as at June 30, 2025	1,374,270	21,126,609	= 22,500,879

The annexed notes 1 to 50 form an integral part of these financial statements.

Chief Financial Officer



Chief Executive

Director

# ATTOCK CEMENT PAKISTAN LIMITED

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 (Rupees '000)	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	38	2,422,831	40,086
Finance cost paid - conventional		(2,029,483)	(1,121,110)
Finance cost paid - islamic		(121,986)	(81,745)
Income tax and levies - net		(596,355)	(587,427)
(Increase) / decrease in long - term loans and advances		(4,547)	432
Employee benefit obligations paid		(64,553)	(112,319)
Net cash used in operating activities		(394,093)	(1,862,083)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Fixed capital expenditure incurred		(1,286,761)	(3,722,423)
Proceeds received against divestment of associate		3,260,430	-
Proceeds from disposal of operating assets		30,265	32,566
Purchase of mutual fund units		(1,350,000)	-
Proceeds from sale of mutual fund units		1,365,191	1,831,150
Encashment / placement in Term Deposits		212,945	(212,945)
Purchase of Pakistan Investment Bond		(29,906,451)	-
Proceeds from sale of Pakistan Investment Bond		30,854,334	-
Mark-up received		85,137	90,390
Net cash generated from / (used in) investing activities		3,265,090	(1,981,262)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Dividend paid		(549,322)	(1,167,403)
Repayment of long - term loan		(1,081,295)	(1,256,211)
Export refinance loan obtained		10,994,000	5,875,000
Export refinance loan repaid		(8,527,200)	(5,247,800)
Lease rentals paid		(27,904)	(22,070)
Net cash generated from / (used in) financing activities		808,279	(1,818,484)
Net increase / (decrease) in cash and cash equivalents		3,679,276	(5,661,829)
Cash and cash equivalents at beginning of the year		(5,071,255)	590,574
Cash and cash equivalents at end of the year	39	(1,391,979)	(5,071,255)

The annexed notes 1 to 50 form an integral part of these financial statements.

Chief Financial Officer



Chief Executive

Director