

ATTOCK CEMENT PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

	Note	Unaudited September 30, 2025	Audited June 30, 2025
		----- Rs. in 000' -----	
ASSETS			
Non-current assets			
Fixed assets - property, plant and equipment	4	36,892,050	37,340,023
Long - term loans and advances		55,596	57,123
Long - term deposits		99,940	99,940
		<u>37,047,586</u>	<u>37,497,086</u>
Current assets			
Inventories	5	5,929,349	7,652,895
Trade receivables - considered good		832,009	812,385
Loans and advances		169,491	131,502
Short - term deposits and prepayments		633,600	548,854
Other receivables		83,649	169,103
Taxation - payments less provisions		890,708	1,899,563
Tax refunds due from Government - Sales tax		368,614	234,802
Cash and bank balances		1,515,621	1,388,582
		<u>10,423,041</u>	<u>12,837,686</u>
Investment held for sale	6	86,942	86,942
		<u>47,557,569</u>	<u>50,421,714</u>
Total assets			
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital - issued, subscribed and paid-up		1,374,270	1,374,270
Unappropriated profit		20,862,000	21,126,609
		<u>22,236,270</u>	<u>22,500,879</u>
LIABILITIES			
Non-current liabilities			
Long - term loans		4,491,468	4,806,612
Deferred income - Government grant		601,282	601,282
Lease liabilities		827	827
Deferred tax liabilities		5,247,434	5,130,434
Employee benefit obligations		159,966	159,966
		<u>10,500,977</u>	<u>10,699,121</u>
Current liabilities			
Trade and other payables	7	5,901,991	8,062,195
Unclaimed dividend		12,387	12,387
Dividend payable		1,099,416	-
Accrued mark-up		114,144	178,568
Short - term borrowings		7,667,029	8,946,111
Current portion of lease liabilities		25,355	22,453
		<u>14,820,322</u>	<u>17,221,714</u>
Total liabilities		<u>25,321,299</u>	<u>27,920,835</u>
Contingencies & commitments			
	8		
Total equity and liabilities		<u>47,557,569</u>	<u>50,421,714</u>

The annexed notes 1 to 14 form an integral part of these financial statements.

Chief Financial Officer

Chief Executive Director



OK

ATTOCK CEMENT PAKISTAN LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE QUARTER ENDED SEPTEMBER 30, 2025 - UNAUDITED

	Notes	Sep. 30, 2025 -----Rupees in '000-----	Sep. 30, 2024
Revenue from contracts with customers	9	10,543,454	6,426,429
Cost of sales		(7,537,255)	(5,331,289)
Gross Profit		3,006,199	1,095,140
Distribution costs	10	(1,128,935)	(731,322)
Administrative expenses		(251,711)	(191,336)
Other expenses		(103,831)	(5,000)
Other income		86,440	29,708
Profit from operations		1,608,162	197,190
Finance cost		(228,919)	(131,552)
Profit before income tax & levies		1,379,243	65,638
Income tax expense		(544,539)	(3,728)
Profit for the period		834,704	61,910
Total comprehensive income for the period		834,704	61,910
Basic and diluted earnings per share (Rs.)		6.07	0.45

The annexed notes 1 to 14 form an integral part of these financial statements.

Chief Financial Officer

Chief Executive

Director



OK

ATTOCK CEMENT PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 - UNAUDITED

	Issued, subscribed & paid up capital	Unappropriated profit	Total
	----- Rs. '000 -----		
Balance as at July 1, 2024	1,374,270	20,142,476	21,516,746
Total comprehensive income for the quarter ended September 30, 2024			
Profit for the quarter ended September 30, 2024	-	61,910	61,910
Other comprehensive income for the quarter ended September 30, 2024	-	-	-
	-	61,910	61,910
Balance as at September 30, 2024	1,374,270	20,204,386	21,578,656
Final dividend for the year ended June 30, 2024 @ Rs. 4 per share	-	(549,708)	(549,708)
Profit for the three quarters ended June 30, 2025	-	1,669,181	1,669,181
Other comprehensive loss for the year ended June 30, 2025	-	(197,147)	(197,147)
Balance as at June 30, 2025	1,374,270	21,126,712	22,500,982
Final dividend for the year ended June 30, 2025 @ Rs. 8 per share	-	(1,099,416)	(1,099,416)
Profit for the quarter ended September 30, 2025 - Unaudited	-	834,704	834,704
Other comprehensive income for the quarter ended September 30, 2025	-	-	-
	-	834,704	834,704
Balance as at September 30, 2025	1,374,270	20,862,000	22,236,270

The annexed notes 1 to 14 form an integral part of these financial statements.

Chief Financial Officer

Chief Executive



Director

OK

ATTOCK CEMENT PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 - UNAUDITED

	Note	Sep 30, 2025 ----- (Rupees '000) -----	Sep. 30, 2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	11	1,384,646	1,551,045
Finance cost paid		(255,912)	(275,823)
Income tax and levies - Refund		581,316	377,424
(Increase) / decrease in long-term loans and advances		1,527	-
Employee benefit obligations paid		(32,543)	(16,527)
Net cash generated from operating activities		<u>1,679,034</u>	<u>1,636,117</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditure incurred		(4,396)	(479,680)
Proceeds received against divestment of associate		-	3,256,110
Proceeds from disposal of operating assets		-	349
Purchase of open ended mutual fund units		-	(300,000)
(Placement) / encashment in Term Deposits		(100,000)	212,945
Profit received		46,627	12,086
Net cash (used in) / generated from investing activities		<u>(57,769)</u>	<u>2,701,810</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend paid		(0)	(48)
Repayment of long - term loans		(315,143)	(315,143)
Net cash (used in) financing activities		<u>(315,143)</u>	<u>(315,191)</u>
Net increase in cash and cash equivalents		<u>1,306,122</u>	<u>4,022,736</u>
Cash and cash equivalents at the beginning of the period		(1,391,979)	(8,101,455)
Cash and cash equivalents at the end of the period		<u><u>(85,857)</u></u>	<u><u>(4,078,719)</u></u>

The annexed notes 1 to 14 form an integral part of these financial statements.

Chief Financial Officer

Chief Executive



Director

OK