

FORM-7



February 23, 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

**FINANCIAL RESULTS FOR
THE SIX MONTH PERIOD ENDED DECEMBER 31, 2025**

Dear Sir,

We hereby inform you that the Board of Directors of our Company in their meeting held on Monday, February 23, 2026 at 04:00 p.m. in POL House, Morgah, Rawalpindi recommended the following:

1. CASH DIVIDEND

An Interim Cash Dividend for the six month period ended December 31, 2025 at **Rs. 20/-** per share i.e. **200%**. This is in addition to Interim Dividend(s) already paid at Rs. **NIL** per share i.e. **NIL%**.

2. BONUS SHARES

NIL

3. RIGHT SHARES

NIL

4. ANY OTHER ENTITLEMENT/CORPORATE ACTION

NIL

5. ANY OTHER PRICE-SENSITIVE INFORMATION

NIL

The financial results of the Company are attached as **Annexure – I**.

The above entitlement will be paid to the shareholders whose names will appear in the register of members on March 02, 2026.

Attock Petroleum Limited

Marketing & Sales Office: 2nd, 7th & 8th Floor, Attock House, Morgah Rawalpindi, Pakistan.
Ph: 92-51-5127250-54, Fax: 92-51-5127255, Website: www.apl.com.pk



The Share Transfer Books of the Company will be closed from March 03, 2026 to March 05, 2026 (both days inclusive). Transfers received at the following address:

Central Depository Company Share Registrar Services Limited
CDC House, 99-B, Block 'B', S.M.C.H.S.
Main Shakra-e-Faisal, Karachi.
Ph. No. +92 (21) 111-111-500

at the close of business on March 02, 2026 will be treated in time for the purpose of above entitlement to the transferees.

The Quarterly Report of the Company for the six month period ended December 31, 2025 will be transmitted through PUCARS separately within the specified time.

Sincerely yours,

for ATTOCK PETROLEUM LIMITED,

A handwritten signature in blue ink, consisting of a large circle followed by a horizontal line and a small vertical stroke at the end.

Signature

Sabih Ul Haq Qureshi
Company Secretary

cc: CFO - APL

**ATTOCK PETROLEUM LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025**

	(Un-audited) December 31, 2025	(Audited) June 30, 2025		(Un-audited) December 31, 2025	(Audited) June 30, 2025
	Rupees ('000)		Note	Rupees ('000)	
SHARE CAPITAL AND RESERVES					
Authorised capital	3,000,000	3,000,000		23,305,086	23,954,051
Issued, subscribed and paid up capital	1,244,160	1,244,160		1,639,318	1,627,288
Special reserves	748,354	749,592		-	760,722
Unappropriated profit	65,438,033	60,635,118		1,352,536	466,619
	<u>67,430,547</u>	<u>62,628,870</u>		<u>279,974</u>	<u>316,251</u>
				<u>26,576,914</u>	<u>27,124,931</u>
NON CURRENT LIABILITIES					
Long term deposits	1,510,402	1,461,853		265,485	271,143
Long term lease liabilities	9,560,996	9,983,972		36,994,446	42,258,454
	11,071,398	11,445,825		6,057,521	6,484,102
CURRENT LIABILITIES					
Current portion of lease liabilities	905,627	858,989		5,015,532	4,347,624
Trade and other payables	43,003,837	44,546,243		45,242,854	38,460,205
Unclaimed dividend	80,111	76,514		5,299,396	3,356,250
Provision for income tax	2,960,628	2,746,268		98,875,234	95,177,778
	46,950,203	48,228,014			
CONTINGENCIES AND COMMITMENTS					
	<u>125,452,148</u>	<u>122,302,709</u>		<u>125,452,148</u>	<u>122,302,709</u>

The annexed notes 1 to 35 form an integral part of these condensed interim financial statements.



Chief Financial Officer

Chief Executive

Director

ATTOCK PETROLEUM LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UNAUDITED)
FOR THE SIX MONTH PERIOD ENDED DECEMBER 31, 2025

	Note	Three month period ended		Six month period ended	
		December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
		Rupees ('000)		Rupees ('000)	
Sales		124,014,653	120,819,742	243,083,720	235,520,586
Sales tax and other government levies		(1,153,630)	(1,720,420)	(2,439,061)	(3,703,185)
NET SALES	17	122,861,023	119,099,322	240,644,659	231,817,401
Cost of products sold	18	(118,083,696)	(115,085,615)	(228,312,841)	(223,752,656)
GROSS PROFIT		4,777,327	4,013,707	12,331,818	8,064,745
Operating expenses	19	(2,110,626)	(1,848,243)	(4,497,497)	(4,147,417)
Net impairment reversal on financial assets		26,063	14,184	42,039	17,490
Other income - net	20	939,062	504,717	1,506,064	1,107,289
OPERATING PROFIT		3,631,826	2,684,365	9,382,424	5,042,107
Finance income	21	1,491,249	1,743,270	2,903,986	4,058,119
Finance cost	21	(516,225)	(510,605)	(1,007,123)	(996,546)
Net finance income		975,024	1,232,665	1,896,863	3,061,573
Share of profit of associates accounted for under equity method		20,887	548,180	22,077	543,919
Other charges	22	(316,156)	(268,815)	(774,068)	(556,135)
PROFIT BEFORE INCOME TAX AND FINAL TAXES		4,311,581	4,196,395	10,527,296	8,091,464
Final taxes - levies	23	-	(1,049)	-	(1,049)
PROFIT BEFORE TAXATION		4,311,581	4,195,346	10,527,296	8,090,415
Provision for taxation	24	(1,702,526)	(1,456,477)	(4,107,114)	(2,966,922)
PROFIT FOR THE PERIOD		2,609,055	2,738,869	6,420,182	5,123,493
Earnings per share					
- Basic and diluted (Rupees)		20.97	22.01	51.60	41.18

The annexed notes 1 to 35 form an integral part of these condensed interim financial statements.

AKK

Chief Financial Officer

Chief Executive

Director



ATTOCK PETROLEUM LIMITED
 CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)
 FOR THE SIX MONTH PERIOD ENDED DECEMBER 31, 2025

	Three month period ended		Six month period ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	Rupees ('000)		Rupees ('000)	
PROFIT FOR THE PERIOD	2,609,055	2,738,869	6,420,182	5,123,493
OTHER COMPREHENSIVE INCOME FOR THE PERIOD				
Items that will not be subsequently reclassified to profit or loss:				
Share of other comprehensive (loss)/ income of associates- net of tax	(186)	-	(1,097)	7,462
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u><u>2,608,869</u></u>	<u><u>2,738,869</u></u>	<u><u>6,419,085</u></u>	<u><u>5,130,955</u></u>

The annexed notes 1 to 35 form an integral part of these condensed interim financial statements.

AKW

Chief Financial Officer

Chief Executive

Director



ATTOCK PETROLEUM LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE SIX MONTH PERIOD ENDED DECEMBER 31, 2025

	Share capital	Special reserves	Unappropriated profit	Total
Rupees ('000)			
BALANCE AS AT JUNE 30, 2024	1,244,160	727,948	53,965,888	55,937,996
Total comprehensive income for the six month period ended December 31, 2024				
Profit for the period	-	-	5,123,493	5,123,493
Other comprehensive income	-	-	7,462	7,462
	-	-	5,130,955	5,130,955
Transferred to special reserves by associates	-	53	(53)	-
Transactions with owners:				
Final cash dividend @ 175% relating to year ended June 30, 2024	-	-	(2,177,280)	(2,177,280)
BALANCE AS AT DECEMBER 31, 2024	1,244,160	728,001	56,919,510	58,891,671
Total comprehensive income for the six month period ended June 30, 2025				
Profit for the period	-	-	5,269,095	5,269,095
Other comprehensive income	-	-	23,304	23,304
	-	-	5,292,399	5,292,399
Transferred to special reserves by associates	-	21,591	(21,591)	-
Transactions with owners:				
Interim cash dividend @ 125% relating to year ended June 30, 2025	-	-	(1,555,200)	(1,555,200)
BALANCE AS AT JUNE 30, 2025	1,244,160	749,592	60,635,118	62,628,870
Total comprehensive income for the six month period ended December 31, 2025				
Profit for the period	-	-	6,420,182	6,420,182
Other comprehensive (loss)	-	-	(1,097)	(1,097)
	-	-	6,419,085	6,419,085
Transferred from special reserves by associates	-	(1,238)	1,238	-
Transactions with owners:				
Final cash dividend @ 130% relating to year ended June 30, 2025	-	-	(1,617,408)	(1,617,408)
BALANCE AS AT DECEMBER 31, 2025	1,244,160	748,354	65,438,033	67,430,547

The annexed notes 1 to 35 form an integral part of these condensed interim financial statements.

APR

Chief Financial Officer

Chief Executive

Director



ATTOCK PETROLEUM LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE SIX MONTH PERIOD ENDED DECEMBER 31, 2025

	Note	Six month period ended	
		December 31, 2025	December 31, 2024
		Rupees ('000)	
CASH FLOW FROM OPERATING ACTIVITIES			
Cash receipts from customers		245,306,059	234,597,022
Payments for purchase of products and operating expenses		(232,894,867)	(218,841,984)
Other charges received		113,762	123,940
Long term deposits received		48,549	55,583
Taxes and levies paid		(3,856,477)	(4,126,474)
Gratuity paid		(16,562)	(14,186)
Cash inflow from operating activities		<u>8,700,464</u>	<u>11,793,901</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for acquisition of property, plant and equipment		(717,672)	(1,142,301)
Proceeds from sale of operating fixed assets		5,678	4,018
Short term investments - net		(3,379,565)	4,258,998
Interest and profit received		1,744,103	1,669,827
Dividend income received	9	8,950	22,375
Cash (outflow)/inflow from investing activities		<u>(2,338,506)</u>	<u>4,812,917</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Lease liabilities paid	5	(1,208,164)	(757,828)
Dividends paid		(1,613,811)	(2,176,633)
Cash outflow from financing activities		<u>(2,821,975)</u>	<u>(2,934,461)</u>
INCREASE IN CASH AND CASH EQUIVALENTS		<u>3,539,983</u>	<u>13,672,357</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD		<u>25,445,248</u>	<u>6,735,230</u>
EFFECT OF EXCHANGE RATE CHANGES		<u>(603)</u>	<u>19</u>
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	32	<u><u>28,984,628</u></u>	<u><u>20,407,606</u></u>

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AKP

Chief Financial Officer

Chief Executive

Director

