ATTOCK CEMENT PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED DECEMBER 31, 2025 - UNAUDITED

		Quarter ended		Half year ended	
		December 31, 2025	December 31, 2024	**December 31, 2025**	December 31, 2024
	Note	(Rupees '000)			
Revenue from contracts with customers	16	**11,553,218**	8,925,012	**22,096,672**	15,351,441
Cost of sales		**(8,388,000)**	(7,036,440)	**(15,925,255)**	(12,367,729)
Gross profit		**3,165,218**	1,888,572	**6,171,417**	2,983,712
Distribution costs	17	**(1,314,623)**	(1,014,454)	**(2,443,558)**	(1,745,776)
Administrative expenses		**(287,045)**	(217,562)	**(538,756)**	(408,898)
Other expenses		**(84,614)**	(46,533)	**(188,445)**	(51,533)
Other income	18	**255,347**	733,394	**341,787**	763,102
Profit from operations		**1,734,283**	1,343,417	**3,342,445**	1,540,607
Gain on disposal of associate		-	4,320	-	4,320
Finance cost		**(359,830)**	(690,302)	**(588,749)**	(821,854)
Share of net income of associate accounted for using equity method		-	9,123	-	9,123
Profit before income tax and levy		**1,374,453**	666,558	**2,753,696**	732,196
Levy	19	-	(44,067)	-	(71,951)
Profit before income tax		**1,374,453**	622,491	**2,753,696**	660,245
Income tax expense	20	**(602,546)**	(41,386)	**(1,147,085)**	(17,230)
Profit for the period		**771,907**	581,105	**1,606,611**	643,015
Other comprehensive income for the period		-	-	-	-
Total comprehensive income for the period		**771,907**	581,105	**1,606,611**	643,015
Basic and diluted earnings per share (Rupees)	21	**5.62**	4.23	**11.69**	4.68

The annexed notes 1 to 28 form an integral part of these condensed interim financial statements.

ATTOCK CEMENT PAKISTAN LIMITED
FALCON CEMENT
ACPL

Chief Financial Officer **Chief Executive** **Director**

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

	Note	(Unaudited) December 31, 2025	(Audited) June 30, 2025
		(Rupees '000)	
ASSETS			
Non-current assets			
Property, plant and equipment	5	36,492,608	37,340,023
Long-term investment	6	-	86,942
Long-term loans and advances		55,546	57,123
Long-term deposits		99,940	99,940
		36,648,094	37,584,028
Current assets			
Inventories	7	6,193,312	7,652,895
Trade receivables	8	833,625	812,385
Loans and advances		168,855	131,502
Short-term deposits and prepayments		547,654	548,854
Other receivables		100,722	169,103
Taxation - payments less provision		1,077,410	1,899,563
Tax refunds due from Government - sales tax		289,331	234,802
Short-term investments	9	2,436,700	-
Cash and bank balances	10	2,003,556	1,388,582
		13,651,165	12,837,686
Investment - held for sale - divestment	11	86,942	-
Total assets		50,386,201	50,421,714
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital - issued, subscribed and paid-up		1,374,270	1,374,270
Unappropriated profit		21,633,804	21,126,609
		23,008,074	22,500,879
LIABILITIES			
Non-current liabilities			
Long-term borrowings	12	4,268,220	4,806,612
Deferred income - Government grant		494,940	601,282
Lease liabilities		-	827
Deferred tax liabilities		5,853,841	5,130,434
Employee benefit obligations		143,207	159,966
		10,760,208	10,699,121
Current liabilities			
Trade and other payables	13	8,165,366	8,062,195
Unclaimed dividend		14,067	12,387
Accrued mark-up		163,237	178,568
Short-term borrowings	14	8,264,830	8,946,111
Current portion of lease liabilities		10,419	22,453
		16,617,919	17,221,714
Total liabilities		27,378,127	27,920,835
Contingencies and commitments	15		
Total equity and liabilities		50,386,201	50,421,714

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ATTOCK CEMENT PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED DECEMBER 31, 2025 - UNAUDITED

	Share capital	Unappropriated profit	Total
	(Rupees '000)		
Balance as at July 1, 2024	1,374,270	20,142,373	21,516,643
Profit for the half year ended December 31, 2024	-	643,015	643,015
Other comprehensive income for the half year ended December 31, 2024	-	-	-
Total comprehensive income for the half year ended December 31, 2024	-	643,015	643,015
Transactions with the owners			
Final dividend for the year ended June 30, 2024 @ Rs. 4 per share	-	(549,708)	(549,708)
Balance as at December 31, 2024	1,374,270	20,235,680	21,609,950
Balance as at July 1, 2025	**1,374,270**	**21,126,609**	**22,500,879**
Profit for the half year ended December 31, 2025	-	**1,606,611**	**1,606,611**
Other comprehensive income for the half year ended December 31, 2025	-	-	-
Total comprehensive income for the half year ended December 31, 2025	-	**1,606,611**	**1,606,611**
Transactions with the owners			
Final dividend for the year ended June 30, 2025 @ Rs. 8 per share	-	**(1,099,416)**	**(1,099,416)**
Balance as at December 31, 2025	**1,374,270**	**21,633,804**	**23,008,074**

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ATTOCK CEMENT PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED DECEMBER 31, 2025 - UNAUDITED

	Note	December 31, 2025	December 31, 2024
		(Rupees '000)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	22	**5,543,067**	1,788,923
Finance cost paid		**(367,687)**	(689,583)
Income tax refund		**398,474**	276,167
Retirement benefit obligations paid		**(64,784)**	(32,823)
Net cash generated from operating activities		**5,509,070**	1,342,684
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		**(81,137)**	(1,224,290)
Proceeds from divestment of associate		**-**	3,260,430
Proceeds from sale of term deposit receipt		**-**	212,945
Proceeds from disposal of property, plant and equipment		**15,259**	7,997
Purchase of Pakistan Investment Bonds (PIB)		**-**	(29,906,451)
Purchase of mutual fund units		**(2,400,000)**	(996,518)
Proceeds from sale of mutual fund units		**-**	1,008,638
Interest received		**25,277**	31,676
Net cash used in investing activities		**(2,440,601)**	(27,605,573)
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend paid		**(1,097,736)**	(549,268)
Short-term borrowings obtained		**800,000**	-
Short-term borrowings repaid		**(915,530)**	(1,100,792)
Export refinance loan obtained		**6,490,000**	5,306,000
Export refinance loan repaid		**(5,997,000)**	(2,839,200)
Long-term borrowings repaid		**(630,287)**	(630,286)
Payment of lease liabilities (principal)		**(12,861)**	(13,266)
Net cash (used in) / generated from financing activities		**(1,363,414)**	173,188
Net increase / (decrease) in cash and cash equivalents		**1,705,055**	(26,089,701)
Cash and cash equivalents at beginning of the period		**(76,499)**	(3,872,367)
Cash and cash equivalents at end of the period	23	**1,628,556**	(29,962,068)

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