



شركة اتوك للاسمنت الباكستانية المحدودة  
**ATTOCK CEMENT PAKISTAN LTD.**

April 10, 2026

General Manager  
Pakistan Stock Exchange Limited (PSX)  
Stock Exchange Building, Stock Exchange Road,  
Karachi

Dear Sirs,

**FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED MARCH 31, 2026**

We wish to inform you that the Board of Directors of Attock Cement Pakistan Limited (the "Company") in their meeting held today has approved the un-audited Financial Statements of the Company for the third Quarter ended March 31, 2026 and is pleased to announce results of the same which are attached as Annexure 'A1 to A4'.

**DIVIDEND**

The Board of Directors has approved an interim cash dividend in respect of the financial year ending June 30, 2026 at the rate of 5% i.e. PKR 0.50/- per share to be payable to the shareholders.

The above entitlement will be paid to the shareholders whose names appear in the Register of members on April 16, 2026 (close of business).

**FINANCIAL RESULTS**

Attached as "Annexure A1 to A4"

**BOOK CLOSURE**

The share transfer books of the Company will be closed from April 17, 2026 to April 21, 2026 (both days inclusive). Transfers received in order at the office of the Company's Share Registrar M/s FAMCO Share Registration Services (Pvt.) Limited, 8-F, Nursery, Block -6, PECHS, Shakra-e-Faisal, Karachi, by the close of business on April 16, 2026 will be treated in time to entitle the transferees for the purpose of above interim cash dividend.



## RESIGNATION OF CHIEF EXECUTIVE OFFICER

The Board of Directors has received the resignation letter from Mr. Babar Bashir Nawaz, Chief Executive Officer of the Company, and has accepted his resignation with effect from April 30, 2026.

The Board hereby affirms its sincere gratitude to Mr. Babar Bashir Nawaz for his invaluable contributions, outstanding leadership, and lifelong dedication to the Company.

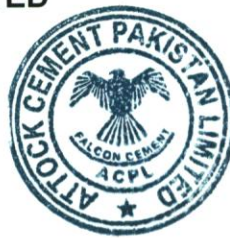
The Board also acknowledged its utmost appreciation for the exemplary and devoted services rendered by Mr. Babar Bashir Nawaz during his tenure. Mr. Nawaz's steadfast dedication and meaningful contributions have had a long-lasting impact on the organization. Throughout his career of over 40 years, he has led with humility, clarity and purpose, leaving behind a legacy that will continue to inspire many. Under his command, the Company achieved many significant milestones including multiple capacity expansions, modernization of manufacturing facilities, operational efficiencies, strengthening financial performance and enhancing market presence while consistently upholding the highest standards of corporate governance. With his broad-based expertise, he has been instrumental in creating & developing a result-oriented management team and an extraordinary business model for the Company that focuses on continually fine-tuning efficiencies and upgrading facilities to meet increased competition & growing challenges in the Cement Industry. His unwavering commitment, integrity and deep industry insight, not only steered the Company through various market cycles and challenges but also laid a strong foundation for future growth.

The Board on behalf of the members, management and staff wishes him good health, happiness and continued fulfilment in the years ahead.

Yours sincerely

For **ATTOCK CEMENT PAKISTAN LIMITED**

  
**IRFAN AMANULLAH**  
(Company Secretary)



C.C: **The Commissioner**  
Company Law Division  
Securities & Exchange Commission of Pakistan  
NIC Building, Jinnah Avenue, Blue Area  
Islamabad

**Director / HOD**  
Listed Companies Department, Supervision Division  
Securities & Exchange Commission of Pakistan  
NIC Building, Jinnah Avenue, Blue Area  
Islamabad

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**ATTOCK CEMENT PAKISTAN LIMITED**  
**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026 - UNAUDITED**

	Quarter ended		Nine months ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	----- Rs. '000 -----			
Revenue from contracts with customers	11,015,119	8,298,692	33,111,791	23,650,133
Cost of sales	(7,976,038)	(6,229,158)	(23,901,292)	(18,596,887)
<b>Gross profit</b>	<b>3,039,081</b>	<b>2,069,534</b>	<b>9,210,499</b>	<b>5,053,246</b>
Distribution costs	(1,233,898)	(864,413)	(3,677,456)	(2,610,188)
Administrative expenses	(281,904)	(229,749)	(820,659)	(638,647)
Other expenses	(105,886)	(68,000)	(294,331)	(119,532)
Other income	139,110	478,333	480,897	1,241,435
<b>Profit from operations</b>	<b>1,556,503</b>	<b>1,385,705</b>	<b>4,898,950</b>	<b>2,926,314</b>
Gain on disposal of associate	-	-	-	4,320
Finance cost	(151,129)	(536,089)	(739,879)	(1,357,945)
Share of net income of associate accounted for using equity method	-	-	-	9,123
<b>Profit before income tax &amp; Levies</b>	<b>1,405,374</b>	<b>849,616</b>	<b>4,159,071</b>	<b>1,581,812</b>
Levy	-	(48,519)	-	(120,470)
<b>Profit before income tax</b>	<b>1,405,374</b>	<b>801,097</b>	<b>4,159,071</b>	<b>1,461,342</b>
Income tax expense	(551,402)	(134,481)	(1,698,487)	(151,711)
<b>Profit for the period</b>	<b>853,972</b>	<b>666,616</b>	<b>2,460,584</b>	<b>1,309,631</b>
Other comprehensive income for the period	-	-	-	-
<b>Total comprehensive income</b>	<b>853,972</b>	<b>666,616</b>	<b>2,460,584</b>	<b>1,309,631</b>
<b>Basic &amp; diluted Earnings per share (Rs.)</b>	<b>6.21</b>	<b>4.85</b>	<b>17.90</b>	<b>9.53</b>

Muhammad Rehan  
Chief Financial Officer

Babar Bashir Nawaz  
Chief Executive

Abdus Sattar  
Director



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**ATTOCK CEMENT PAKISTAN LIMITED**  
**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION**  
**AS AT MAR 31, 2026**

	Unaudited Mar. 31, 2026	Audited June 30, 2025
	----- Rs. '000' -----	
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	36,078,655	37,340,023
Long - term investment	-	86,942
Long - term loans and advances	55,313	57,123
Long - term deposits	99,940	99,940
	<u>36,233,908</u>	<u>37,584,028</u>
<b>Current assets</b>		
Inventories	4,322,593	7,652,895
Trade receivables	722,317	812,385
Loans and advances	119,722	131,502
Short - term deposits and prepayments	800,992	548,854
Other receivables	104,744	169,103
Taxation - payments less provisions	603,470	1,899,563
Tax refunds due from Government - Sales tax	193,585	234,802
Short - term investments	5,174,628	-
Cash and bank balances	1,618,156	1,388,582
	<u>13,660,207</u>	<u>12,837,686</u>
<b>Total assets</b>	<u><u>49,894,115</u></u>	<u><u>50,421,714</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Share capital and reserves</b>		
Share capital - issued, subscribed and paid-up	1,374,270	1,374,270
Unappropriated profit	22,487,778	21,126,609
	<u>23,862,048</u>	<u>22,500,879</u>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Long - term borrowings	4,268,220	4,806,612
Deferred income - Government grant	494,941	601,282
Lease liabilities	-	827
Deferred tax liabilities	5,592,434	5,130,434
Employee benefit obligations	143,207	159,966
	<u>10,498,802</u>	<u>10,699,121</u>
<b>Current liabilities</b>		
Trade and other payables	8,877,143	8,062,195
Unclaimed dividend	14,068	12,387
Accrued mark-up	69,971	178,568
Short - term borrowings	6,558,738	8,946,111
Current portion of lease liabilities	13,345	22,453
	<u>15,533,265</u>	<u>17,221,714</u>
<b>Total liabilities</b>	<u>26,032,067</u>	<u>27,920,835</u>
<b>Contingencies &amp; commitments</b>		
<b>Total equity and liabilities</b>	<u><u>49,894,115</u></u>	<u><u>50,421,714</u></u>

**Muhammad Rehan**  
Chief Financial Officer

**Babar Bashir Nawaz**  
Chief Executive

**Abdus Sattar**  
Director



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**ATTOCK CEMENT PAKISTAN LIMITED**  
**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY**  
**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026 - UNAUDITED**

	Share capital	Unappropriated profit (Rupees '000)	Total
<b>Balance as at July 1, 2024</b>	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
<b>Transactions with the owners</b>			
Final dividend for the year ended June 30, 2024 @ Rs. 4 per share	-	(549,708)	(549,708)
<b>Balance as at December 31, 2024</b>	<u>1,374,270</u>	<u>20,235,680</u>	<u>21,609,950</u>
<b>Balance as at July 1, 2025</b>	1,374,270	21,126,609	22,500,879
Profit for the nine months period ended March 31, 2026	-	2,460,584	2,460,584
Other comprehensive income nine months period ended March 31, 2026	-	-	-
Total comprehensive income for the nine months period ended March 31, 2026	-	2,460,584	2,460,584
<b>Transactions with the owners</b>			
Final dividend for the year ended June 30, 2025 @ Rs. 8 per share	-	(1,099,416)	(1,099,416)
<b>Balance as at March 31, 2026</b>	<u>1,374,270</u>	<u>22,487,777</u>	<u>23,862,047</u>

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

**Muhammad Rehan**  
Chief Financial Officer

**Babar Bashir Nawaz**  
Chief Executive

**Abdus Sattar**  
Director



ATTOCK CEMENT PAKISTAN LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS

FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026 - UNAUDITED

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	March 31, 2026	March 31, 2025
	-----Rupees '000-----	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash generated from operations	9,865,614	4,109,946
Finance cost paid	(652,305)	(1,582,630)
Income tax refund	59,608	86,050
Decrease in long-term loans and advances	(1,810)	(412)
Retirement benefit obligations paid	(96,843)	(44,656)
<b>Net cash generated from operating activities</b>	<b>9,174,264</b>	<b>2,568,298</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(157,832)	(1,963,116)
Proceeds from disposal of property, plant and equipment	34,902	2,986
Proceeds from divestment of associate	-	3,260,430
Proceeds from sale of investment - AITSL	108,000	-
Purchase of Pakistan Investment Bonds (PIB)	-	(29,906,451)
Proceeds from sale of Pakistan Investment Bonds (PIB)	-	30,060,819
Purchase of mutual fund units	(4,800,000)	(1,346,518)
Proceeds from sale of mutual fund units	-	1,008,638
Placement in term deposit receipt - net	-	212,945
Profit received	29,827	50,161
<b>Net cash (used in) / generated from investing activities</b>	<b>(4,785,103)</b>	<b>1,379,894</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Dividend paid	(1,097,736)	(549,322)
Short - term borrowings obtained	800,000	-
Short - term borrowings repaid	(2,115,480)	-
Export refinance loan obtained	6,517,000	-
Export refinance loan repaid	(6,215,000)	-
Long-term borrowings repaid	(945,431)	(945,430)
Payment of lease liabilities (principal)	(12,861)	(13,266)
<b>Net cash used in financing activities</b>	<b>(3,069,508)</b>	<b>(1,508,018)</b>
Net increase in cash and cash equivalents	1,319,654	2,440,174
Cash and cash equivalents at the beginning of the period	(76,499)	(8,101,455)
<b>Cash and cash equivalents at the end of the period</b>	<b>1,243,155</b>	<b>(5,661,281)</b>

Muhammad Rehan  
Chief Financial Officer

Babar Bashir Nawaz  
Chief Executive

Abdus Sattar  
Director

