



FORM-7

April 29, 2026

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

**FINANCIAL RESULTS FOR
THE NINE MONTH PERIOD ENDED MARCH 31, 2026**

Dear Sir,

We hereby inform you that the Board of Directors of our Company in their meeting held on Wednesday, April 29, 2026 at 12:30 p.m. in POL House Morgah, Rawalpindi, recommended the following:

1. CASH DIVIDEND

An Interim Cash Dividend for the quarter ended March 31, 2026 at NIL per share i.e. NIL%. This is in addition to Interim Dividend(s) already paid at Rs. 20/- per share i.e. 200%.

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 Quarterly Report of the Company for the nine month period ended March 31, 2026 will be transmitted through PUCARS separately within the specified time.

Sincerely yours,

for ATTOCK PETROLEUM LIMITED,

Sabih Ul Haq Qureshi
Company Secretary

cc: CFO-APL

Attock Petroleum Limited

Marketing & Sales Office: 2nd, 7th & 8th Floor, Attock House, Morgah Rawalpindi, Pakistan.
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ATTOCK PETROLEUM LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

A n n e x u r e - I

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		Rupees ('000)	
SHARE CAPITAL AND RESERVES			
Authorised capital	4	<u>3,000,000</u>	3,000,000
Issued, subscribed and paid up capital	4	<u>1,244,160</u>	1,244,160
Special reserves		<u>748,354</u>	749,592
Unappropriated profit		<u>71,293,961</u>	60,635,118
		<u>73,286,475</u>	62,628,870
NON CURRENT LIABILITIES			
Long term deposits		<u>1,649,483</u>	1,461,853
Long term lease liabilities	5	<u>9,852,094</u>	9,983,972
		<u>11,501,577</u>	11,445,825
CURRENT LIABILITIES			
Current portion of lease liabilities	5	<u>955,376</u>	858,989
Trade and other payables	6	<u>58,883,723</u>	44,546,243
Unclaimed dividend		<u>86,619</u>	76,514
Provision for income tax		<u>3,698,191</u>	2,746,268
		<u>63,623,909</u>	48,228,014
CONTINGENCIES AND COMMITMENTS			
	7	<u>148,411,961</u>	122,302,709

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		Rupees ('000)	
NON CURRENT ASSETS			
Property, plant and equipment	8	<u>23,447,454</u>	23,954,051
Long term investments in associates	9	<u>1,757,412</u>	1,627,288
Long term investments - at amortised cost	10	-	760,722
Long term advances, deposits and other receivable	11	<u>1,414,534</u>	466,619
Deferred tax asset		<u>357,892</u>	316,251
		<u>26,977,292</u>	27,124,931
CURRENT ASSETS			
Stores and spares		<u>296,727</u>	271,143
Stock in trade	12	<u>50,062,328</u>	42,258,454
Trade debts	13	<u>9,205,491</u>	6,484,102
Advances, prepayments and other receivables	14	<u>10,768,104</u>	4,347,624
Other financial assets	15	<u>47,869,953</u>	38,460,205
Cash and bank balances	16	<u>3,232,066</u>	3,356,250
		<u>121,434,669</u>	95,177,778
		<u>148,411,961</u>	122,302,709

The annexed notes 1 to 34 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 NINE MONTH PERIOD ENDED MARCH 31, 2026

	Note	Three month period ended		Nine month period ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
		Rupees ('000)		Rupees ('000)	
Sales		131,083,536	116,984,410	374,167,256	352,504,996
Sales tax and other government levies		(2,074,517)	(2,065,931)	(4,513,578)	(5,769,116)
NET SALES	17	129,009,019	114,918,479	369,653,678	346,735,880
Cost of products sold	18	(113,621,824)	(109,574,024)	(341,934,665)	(333,326,680)
GROSS PROFIT		15,387,195	5,344,455	27,719,013	13,409,200
Operating expenses	19	(2,238,219)	(2,229,263)	(6,735,716)	(6,376,680)
Net impairment (loss)/ reversal on financial assets		(78,884)	(14,010)	(36,845)	3,480
Other income - net	20	660,131	545,257	2,166,195	1,652,546
OPERATING PROFIT		13,730,223	3,646,439	23,112,647	8,688,546
Finance income	21	1,371,261	1,604,090	4,275,247	5,662,209
Finance cost	21	(466,829)	(477,999)	(1,473,952)	(1,474,545)
Net finance income		904,432	1,126,091	2,801,295	4,187,664
Share of profit / (loss) of associates accounted for under equity method		122,569	(132,807)	144,646	411,112
Other charges	22	(1,004,340)	(327,527)	(1,778,408)	(883,662)
PROFIT BEFORE INCOME TAX AND FINAL TAXES		13,752,884	4,312,196	24,280,180	12,403,660
Final taxes - levies	23	-	-	-	(1,049)
PROFIT BEFORE TAXATION		13,752,884	4,312,196	24,280,180	12,402,611
Provision for taxation	24	(5,408,636)	(1,736,956)	(9,515,750)	(4,703,878)
PROFIT FOR THE PERIOD		8,344,248	2,575,240	14,764,430	7,698,733
Earnings per share					
- Basic and diluted (Rupees)		67.07	20.70	118.67	61.88

The annexed notes 1 to 34 form an integral part of these condensed interim financial statements.

Chief Financial Officer

Chief Executive



Director

ATTOCK PETROLEUM LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)
FOR THE NINE MONTH PERIOD ENDED MARCH 31, 2026

	Three month period ended		Nine month period ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Rupees ('000)		Rupees ('000)	
PROFIT FOR THE PERIOD	8,344,248	2,575,240	14,764,430	7,698,733
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	-	-	(1,097)	7,462
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>8,344,248</u>	<u>2,575,240</u>	<u>14,763,333</u>	<u>7,706,195</u>

The annexed notes 1 to 34 form an integral part of these condensed interim financial statements.

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Chief Financial Officer

Chief Executive

Director

ATTOCK PETROLEUM LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE NINE MONTH PERIOD ENDED MARCH 31, 2026

	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 nine month period ended March 31, 2025				
Profit for the period	-	-	7,698,733	7,698,733
Other comprehensive income	-	-	7,462	7,462
	-	-	7,706,195	7,706,195
Transferred to special reserves by associates	-	94	(94)	-
Transactions with owners:				
Final cash dividend @ 175% relating to year ended June 30, 2024	-	-	(2,177,280)	(2,177,280)
Interim cash dividend @ 125% relating to year ended June 30, 2025	-	-	(1,555,200)	(1,555,200)
Total transactions with owners	-	-	(3,732,480)	(3,732,480)
BALANCE AS AT MARCH 31, 2025	1,244,160	728,042	57,939,509	59,911,711
Total comprehensive income for the three month period ended June 30, 2025				
Profit for the period	-	-	2,693,855	2,693,855
Other comprehensive income	-	-	23,304	23,304
	-	-	2,717,159	2,717,159
Transferred to special reserves by associates	-	21,550	(21,550)	-
BALANCE AS AT JUNE 30, 2025	1,244,160	749,592	60,635,118	62,628,870
Total comprehensive income for the nine month period ended March 31, 2026				
Profit for the period	-	-	14,764,430	14,764,430
Other comprehensive (loss)	-	-	(1,097)	(1,097)
	-	-	14,763,333	14,763,333
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)
Interim cash dividend @ 200% relating to year ending June 30, 2026	-	-	(2,488,320)	(2,488,320)
Total transactions with owners	-	-	(4,105,728)	(4,105,728)
BALANCE AS AT MARCH 31, 2026	1,244,160	748,354	71,293,961	73,286,475

The annexed notes 1 to 34 form an integral part of these condensed interim financial statements.

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Chief Financial Officer

Chief Executive



Director

ATTOCK PETROLEUM LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE NINE MONTH PERIOD ENDED MARCH 31, 2026

	Note	Nine month period ended	
		March 31, 2026	March 31, 2025
		Rupees ('000)	
CASH FLOW FROM OPERATING ACTIVITIES			
Cash receipts from customers		369,106,544	346,679,721
Payments for purchase of products and operating expenses		(349,319,316)	(326,199,607)
Other charges received		113,762	123,940
Long term deposits received		187,630	38,726
Taxes and levies paid		(8,605,468)	(5,577,822)
Gratuity paid		(23,561)	(21,084)
Cash inflow from operating activities		11,459,591	15,043,874
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for acquisition of property, plant and equipment		(1,185,443)	(1,398,954)
Proceeds from sale of operating fixed assets		10,855	4,474
Short term investments - net		(6,641,096)	4,368,825
Interest and profit received		2,512,469	2,195,846
Dividend income received		13,425	31,325
Cash inflow from investing activities		(5,289,790)	5,201,516
CASH FLOW FROM FINANCING ACTIVITIES			
Lease liabilities paid	5	(1,718,854)	(1,142,963)
Dividends paid		(4,095,623)	(3,729,806)
Cash outflow from financing activities		(5,814,477)	(4,872,769)
INCREASE IN CASH AND CASH EQUIVALENTS		355,324	15,372,621
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD		25,445,248	6,735,230
EFFECT OF EXCHANGE RATE CHANGES		(832)	361
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	32	25,799,740	22,108,212

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Chief Financial Officer

Chief Executive

Director