شركة اتوك للاسمنت الباكستانية المحدودة

ATTOCK CEMENT PAKISTAN LTD.

August 11, 2026

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

FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026 AND DISCLOSURE OF MATERIAL INFORMATION

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on August 11, 2026 at 10:30, at Fauji Tower, Rawalpindi recommended the following:

(i) **CASH DIVIDEND**

A final Cash Dividend for the year ended June 30, 2026 at Rs. NIL per share i.e. NIL %. This is in addition to Interim Dividend(s) already paid at Rs. 0.50 per share i.e. 5%.

(ii) **BONUS SHARES** **Nil**

(iii) **RIGHT SHARES** **Nil**

(iv) **ANY OTHER ENTITLEMENT** **Nil**

(A) PRICE-SENSITIVE / MATERIAL INFORMATION

In accordance with Section 96 and 131 of the Securities Act - 2015 and Clause 5.6.1 of the Rule Book of the PSX, we hereby convey that the Board of Directors, at the aforesaid meeting, has authorized the Management to explore and evaluate the feasibility of a potential merger of the Company with Fauji Cement Company Limited and present their recommendations for the consideration of the Board.

Further to above, the Board also approved the proposal to shift the Registered Office of the Company from Karachi, Sindh, to Rawalpindi, Punjab, subject to obtaining the requisite approval of the shareholders of the Company by way of a Special Resolution in the forthcoming Annual General Meeting and completion of all applicable statutory and regulatory requirements.

(B) FINANCIAL STATEMENTS

The financial statements of the Company are attached.

(C) ANNUAL GENERAL MEETING

The Annual General Meeting of the Company will be held on September 22, 2026 at 11.00, at Karachi.

*The above entitlement will be paid to the shareholders whose names will appear in the Register of Members on September 14, 2026.

The share transfer books of the Company will be closed from September 15, 2026 to September 22, 2026 (both days inclusive). Transfers received at the M/s Famco Share Registration Service (Pvt.) Ltd., 8-F, Near Hotel Faran, Nursery, Block-6, PECHS, Shahra-e-Faisal, Karachi at the close of business on September 14, 2026 will be treated in time for the purpose of above entitlement to the transferees.

The Annual Report of the Company will be transmitted through PUCARS atleast 21 days before holding of Annual General Meeting/Annual Review Meeting.

Yours Sincerely,
For, Attock Cement Pakistan Limited

IRFAN AMANULLAH
Company Secretary

ATTOCK CEMENT PAKISTAN LTD ACPL

ATTOCK CEMENT PAKISTAN LIMITED

STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026	2025
		(Rupees '000)	
ASSETS			
Non-current assets			
Fixed assets - property, plant and equipment	4	**35,683,301**	37,340,023
Long - term investment	5	**-**	86,942
Long - term loans and advances	6	**53,772**	57,123
Long - term deposits	7	**99,940**	99,940
		35,837,013	37,584,028
Current assets			
Inventories	8	**6,819,580**	7,652,895
Trade receivables	9	**1,281,555**	812,385
Loans and advances	10	**185,955**	131,502
Short - term deposits and prepayments	11	**952,721**	548,854
Other receivables	12	**30,097**	169,103
Taxation - payments less provisions	13	**1,417,579**	1,899,563
Tax refunds due from Government - Sales tax		**405,303**	234,802
Short term investments	14	**1,924,469**	-
Cash and bank balances	15	**1,471,880**	1,388,582
		14,489,139	12,837,686
Total assets		**50,326,152**	50,421,714
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital - issued, subscribed and paid-up	16	**1,374,270**	1,374,270
Unappropriated profit		**23,327,183**	21,126,609
		24,701,453	22,500,879
LIABILITIES			
Non-current liabilities			
Long - term loans	17	**3,746,251**	4,806,612
Deferred income - Government grant	18	**397,680**	601,282
Lease liabilities	19	**21,485**	827
Deferred tax liabilities	20	**5,770,079**	5,130,434
Employee benefit obligations	21	**184,813**	159,966
		10,120,308	10,699,121
Current liabilities			
Trade and other payables	22	**8,491,475**	8,062,195
Unclaimed dividend		**14,097**	12,387
Accrued mark-up	23	**98,351**	178,568
Short - term borrowings	24	**6,881,103**	8,946,111
Current portion of lease liabilities	19	**19,365**	22,453
		15,504,391	17,221,714
Total liabilities		**25,624,699**	27,920,835
Contingencies and commitments	25		
Total equity and liabilities		**50,326,152**	50,421,714

The annexed notes 1 to 48 form an integral part of these financial statements.

Chief Financial Officer

Chief Executive

Director

ATTOCK CEMENT PAKISTAN LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		(Rupees '000)	
Revenue from contracts with customers	26	**44,324,642**	33,309,080
Cost of sales	27	**(32,231,789)**	(25,336,268)
Gross profit		**12,092,853**	7,972,812
Distribution costs	28	**(5,080,616)**	(3,563,371)
Administrative expenses	29	**(1,121,237)**	(988,317)
Other expenses	30	**(366,237)**	(180,835)
Other income	31	**746,771**	1,433,449
Profit from operations		**6,271,534**	4,673,738
Gain on disposal of associate	32	**21,058**	4,320
Finance cost	33	**(1,015,302)**	(1,837,678)
Share of net income of associate accounted for using the equity method	5	**-**	16,368
Profit before income tax		**5,277,290**	2,856,748
Income tax expense	34	**(1,861,023)**	(1,125,657)
Profit for the year		**3,416,267**	1,731,091
Other comprehensive loss:			
Items that will not be reclassified subsequently to profit or loss			
Remeasurements of employment benefit obligations - net of tax		**(47,563)**	(197,147)
Total comprehensive income for the year		**3,368,704**	1,533,944
Basic and diluted earnings per share	35	**Rs. 24.86**	Rs. 12.60

The annexed notes 1 to 48 form an integral part of these financial statements.

Chief Financial Officer

Chief Executive

Director

ATTOCK CEMENT PAKISTAN LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Issued, subscribed and paid up capital	Unappropriated profit	Total
	(Rupees '000)		
Balance as at July 01, 2024	1,374,270	20,142,373	21,516,643
Profit for the year ended June 30, 2025	-	1,731,091	1,731,091
Other comprehensive loss for the year ended June 30, 2025	-	(197,147)	(197,147)
Total comprehensive income for the year ended June 30, 2025	-	1,533,944	1,533,944
Transaction with owners in their capacity as owners			
- Final dividend for the year ended June 30, 2024 @ Rs. 4 per share	-	(549,708)	(549,708)
Balance as at June 30, 2025	**1,374,270**	**21,126,609**	**22,500,879**
Profit for the year ended June 30, 2026	-	**3,416,267**	**3,416,267**
Other comprehensive loss for the year ended June 30, 2026	-	**(47,563)**	**(47,563)**
Total comprehensive income for the year ended June 30, 2026	-	**3,368,704**	**3,368,704**
Transaction with owners in their capacity as owners			
- Final dividend for the year ended June 30, 2025 @ Rs. 8 per share	-	**(1,099,416)**	**(1,099,416)**
- Interim dividend for the year ended June 30, 2026 @ Rs. 0.5 per share	-	**(68,714)**	**(68,714)**
Balance as at June 30, 2026	**1,374,270**	**23,327,183**	**24,701,453**

The annexed notes 1 to 48 form an integral part of these financial statements.

Chief Financial Officer | Chief Executive | Director

ATTOCK CEMENT PAKISTAN LTD ACPL

ATTOCK CEMENT PAKISTAN LIMITED

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		(Rupees '000)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	36	**7,843,293**	2,422,831
Finance cost paid - conventional		**(877,569)**	(2,029,483)
Finance cost paid - islamic		**(20,724)**	(121,986)
Income tax paid		**(739,395)**	(596,355)
Long term loans and advances received / (paid)		**3,351**	(4,547)
Employee benefit obligations paid		**(118,782)**	(64,553)
Net cash generated from / (used in) operating activities		**6,090,174**	(394,093)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditure incurred		**(189,365)**	(1,286,761)
Proceeds received against divestment of associate		**108,000**	3,260,430
Proceeds from disposal of operating assets		**37,209**	30,265
Purchase of mutual fund units		**(10,661,767)**	(1,350,000)
Proceeds from sale of mutual fund units		**8,952,039**	1,365,191
Encashment in Term Deposits		**-**	212,945
Purchase of Pakistan Investment Bond		**-**	(29,906,451)
Proceeds from sale of Pakistan Investment Bond		**-**	30,854,334
Mark-up received		**60,494**	85,137
Net cash (used in) / generated from investing activities		**(1,693,390)**	3,265,090
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend paid		**(1,166,420)**	(549,322)
Repayment of long - term loan		**(1,021,808)**	(1,081,295)
Export refinance loan obtained		**18,313,000**	10,994,000
Export refinance loan repaid		**(18,011,000)**	(8,527,200)
Lease rentals paid		**(21,697)**	(27,904)
Net cash (used in) / generated from financing activities		**(1,907,925)**	808,279
Net increase in cash and cash equivalents		**2,488,859**	3,679,276
Cash and cash equivalents at beginning of the year		**(1,391,979)**	(5,071,255)
Cash and cash equivalents at end of the year	37	**1,096,880**	(1,391,979)

The annexed notes 1 to 48 form an integral part of these financial statements.

Chief Financial Officer | Chief Executive | Director