Attock

FORM-3

August 27, 2026

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

Subject: **FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026**

Dear Sir,

We have to inform you that the Board of Directors of the Company in its meeting held on Tuesday, August 25, 2026 at 02:40 pm at POL House, Morgah, Rawalpindi have recommended the following:

(i) CASH DIVIDEND:

A final cash dividend for the year ended June 30, 2026 at Rs. 40/- per share i.e. 400%. This is in addition to Interim Dividend already paid at Rs. 20.00 per share i.e. 200%.

(ii) BONUS SHARES:

NIL

(iii) RIGHT SHARES:

NIL

(iv) ANY OTHER ENTITLEMENT/CORPORATE ACTION

NIL

(v) ANY OTHER PRICE-SENSITIVE INFORMATION

NIL

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

The Annual General Meeting of the Company will be held on October 19, 2026 at 12:00 pm at Attock House, Morgah, Rawalpindi.

The above entitlement will be paid to the shareholders whose names will appear in the Register of Members on October 12, 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 October 13, 2026 to October 19, 2026 (both days inclusive). Transfers received at the following address:

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

at the close of business on October 12, 2026 will be treated in time for the purpose of above entitlement to the transferees and to attend the AGM.

The Annual Report of the Company will be transmitted through PUCARS at least 21 days before holding of Annual General Meeting. The Financial Statements of the Company will also be available on the Company's website i.e. www.apl.com.pk.

Regards,

***for* ATTOCK PETROLEUM LIMITED,**

Sabih Ul Haq Qureshi
Company Secretary

cc: CFO-APL

ATTOCK PETROLEUM LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026	2025
		Rupees ('000)	
SHARE CAPITAL AND RESERVES			
Authorised capital	7	3,000,000	3,000,000
Issued, subscribed and paid up capital	7	1,244,160	1,244,160
Special reserves	8	748,354	749,592
Unappropriated profit		73,493,625	60,635,118
		75,486,139	62,628,870
NON CURRENT LIABILITIES			
Long term deposits	9	1,755,291	1,461,853
Long term lease liabilities	10	10,734,664	9,983,972
		12,489,955	11,445,825
CURRENT LIABILITIES			
Current portion of long term lease liabilities	10	792,855	858,989
Trade and other payables	11	50,534,636	44,546,243
Unclaimed dividend		82,233	76,514
Provision for income tax		70,559	2,746,268
		51,480,283	48,228,014
CONTINGENCIES AND COMMITMENTS	12		
		139,456,377	122,302,709

	Note	2026	2025
		Rupees ('000)	
NON CURRENT ASSETS			
Property, plant and equipment	13	23,503,212	23,954,051
Long term investments in associates	14	1,967,285	1,627,288
Long term investments - at amortised cost	15	-	760,722
Long term deposits, prepayments and other receivables	16	1,270,147	466,619
Deferred tax asset	17	149,731	316,251
		26,890,375	27,124,931
CURRENT ASSETS			
Stores and spares		259,395	271,143
Stock in trade	18	46,892,451	42,258,454
Trade debts	19	9,961,613	6,484,102
Advances, prepayments and other receivables	20	8,433,814	4,347,624
Short term investments	21	42,806,460	38,460,205
Cash and bank balances	22	4,212,269	3,356,250
		112,566,002	95,177,778
		139,456,377	122,302,709

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

Chief Financial Officer

Chief Executive

ATTOCK PETROLEUM LIMITED

Director

ATTOCK PETROLEUM LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		Rupees ('000)	
Sales	23	540,373,722	482,429,343
Sales tax and other government levies		(7,276,975)	(8,332,036)
NET SALES		533,096,747	474,097,307
Cost of products sold	24	(501,021,597)	(455,268,128)
GROSS PROFIT		32,075,150	18,829,179
Operating expenses	25	(9,597,962)	(8,557,501)
Net impairment (loss) on financial assets		(22,733)	(8,842)
Other income - net	26	3,184,563	2,221,307
OPERATING PROFIT		25,639,018	12,484,143
Finance income		5,765,118	7,249,743
Finance cost		(2,030,259)	(2,009,131)
Net finance income	27	3,734,859	5,240,612
Share of profit of associates accounted for under equity method	14.1	354,519	470,529
Other charges	28	(2,015,854)	(1,216,405)
PROFIT BEFORE INCOME TAX AND FINAL TAXES		27,712,542	16,978,879
Final taxes - levies	29	-	(174)
PROFIT BEFORE TAXATION		27,712,542	16,978,705
Provision for taxation	30	(10,753,647)	(6,586,117)
PROFIT FOR THE YEAR		16,958,895	10,392,588
Earnings per share - Basic and diluted (Rupees)	31	136.31	83.53

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

Chief Financial Officer | Chief Executive | Director

ATTOCK PETROLEUM LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	Rupees ('000)	
PROFIT FOR THE YEAR	**16,958,895**	10,392,588
OTHER COMPREHENSIVE INCOME FOR THE YEAR:		
Items that will not be subsequently reclassified to profit or loss:		
Remeasurement gain on staff retirement benefit plan - net of tax	**5,199**	23,304
Share of other comprehensive (loss) / income of associates	**(1,097)**	7,462
Other comprehensive income for the year	**4,102**	30,766
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	**16,962,997**	10,423,354

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

Chief Financial Officer

Chief Executive

Director

ATTOCK PETROLEUM LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 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 year:				
Profit for the year	-	-	10,392,588	10,392,588
Other comprehensive income	-	-	30,766	30,766
	-	-	10,423,354	10,423,354
Transferred to special reserves by associates	-	21,644	(21,644)	-
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)
	-	-	(3,732,480)	(3,732,480)
BALANCE AS AT JUNE 30, 2025	1,244,160	749,592	60,635,118	62,628,870
Total comprehensive income for the year:				
Profit for the year	-	-	**16,958,895**	**16,958,895**
Other comprehensive income	-	-	**4,102**	**4,102**
	-	-	**16,962,997**	**16,962,997**
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 ended June 30, 2026	-	-	**(2,488,320)**	**(2,488,320)**
	-	-	**(4,105,728)**	**(4,105,728)**
BALANCE AS AT JUNE 30, 2026	**1,244,160**	**748,354**	**73,493,625**	**75,486,139**

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

ATTOCK PETROLEUM LIMITED

Chief Financial Officer | Chief Executive | Director

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

	Note	2026	2025
		Rupees ('000)	
CASH FLOW FROM OPERATING ACTIVITIES			
Cash receipts from customers		**533,381,755**	478,475,108
Payment for purchase of products and operating expenses		**(512,277,241)**	(456,756,027)
Other charges paid	20	**(1,536,238)**	(876,060)
Long term deposits received		**293,438**	68,064
Taxes and levies paid		**(13,384,224)**	(7,378,409)
Gratuity paid	34	**(32,912)**	(30,965)
Net cash generated from operating activities		**6,444,578**	13,501,711
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for acquisition of property, plant and equipment		**(1,952,626)**	(1,979,015)
Proceeds from sale of operating fixed assets		**45,873**	25,632
Proceeds from transfer of lease		**1,415,557**	-
Interest and profit received		**4,157,534**	3,277,477
Short term investments - net		**2,009,778**	9,354,814
Dividend income received		**13,425**	31,325
Net cash generated from investing activities		**5,689,541**	10,710,233
CASH FLOW FROM FINANCING ACTIVITIES			
Lease liabilities paid	10	**(2,974,909)**	(1,772,519)
Dividends paid		**(4,100,009)**	(3,730,365)
Net cash (used in) financing activities		**(7,074,918)**	(5,502,884)
INCREASE IN CASH AND CASH EQUIVALENTS		**5,059,201**	18,709,060
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR		**25,445,248**	6,735,230
EFFECT OF EXCHANGE RATE CHANGES		**(1,001)**	958
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	45	**30,503,448**	25,445,248

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

ATTOCK PETROLEUM LIMITED

Chief Financial Officer Chief Executive Director