

ATTOCK CEMENT PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Unaudited Sep. 30, 2026	Audited June 30, 2026
	(Rupees '000)	
ASSETS		
Non-current assets		
Fixed assets - property, plant and equipment	35,297,383	35,683,301
Long - term loans and advances	53,772	53,772
Long - term deposits	99,940	99,940
	<u>35,451,095</u>	<u>35,837,013</u>
Current assets		
Inventories	7,016,768	6,819,580
Trade receivables	1,350,222	1,281,555
Loans and advances	199,911	185,955
Short - term deposits and prepayments	1,061,922	952,721
Other receivables	23,355	30,097
Taxation - payments less provisions	992,139	1,417,579
Tax refunds due from Government - Sales tax	802,369	405,303
Short term investments	3,864,413	1,924,469
Cash and bank balances	2,020,889	1,471,880
	<u>17,331,988</u>	<u>14,489,139</u>
Total assets	<u><u>52,783,083</u></u>	<u><u>50,326,152</u></u>
EQUITY AND LIABILITIES		
Share capital and reserves		
Share capital - issued, subscribed and paid-up	1,374,270	1,374,270
Unappropriated profit	24,405,878	23,327,183
	<u>25,780,148</u>	<u>24,701,453</u>
LIABILITIES		
Non-current liabilities		
Long - term loans	3,746,251	3,746,251
Deferred income - Government grant	397,680	397,680
Lease liabilities	21,485	21,485
Deferred tax liabilities	5,843,079	5,770,079
Employee benefit obligations	196,121	184,813
	<u>10,204,616</u>	<u>10,120,308</u>
Current liabilities		
Trade and other payables	10,224,867	8,491,475
Unclaimed dividend	14,097	14,097
Accrued mark-up	58,031	98,351
Short - term borrowings	6,481,959	6,881,103
Current portion of lease liabilities	19,365	19,365
	<u>16,798,319</u>	<u>15,504,391</u>
Total liabilities	<u>27,002,935</u>	<u>25,624,699</u>
Contingencies and commitments		
Total equity and liabilities	<u><u>52,783,083</u></u>	<u><u>50,326,152</u></u>

The annexed notes 1 to 13 form an integral part of these unconsolidated condensed interim financial statements.


Muhammad Rehan
CFO



Omer Ashraf
Chief Executive

Aamer Mahmud Malik
Director

ATTOCK CEMENT PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Unaudited Sep' 30, 2026 -----Rupees in '000-----	Unaudited Sep' 30, 2025
Revenue from contracts with customers	12,032,983	10,543,454
Cost of sales	<u>(8,782,316)</u>	<u>(7,537,255)</u>
Gross Profit	3,250,667	3,006,199
Distribution costs	(1,208,681)	(1,128,935)
Administrative expenses	(247,342)	(251,711)
Other expenses	(126,100)	(103,831)
Other income	<u>122,647</u>	<u>86,440</u>
Profit from operations	1,791,191	1,608,162
Finance cost	<u>(115,868)</u>	<u>(228,919)</u>
Profit before income tax	1,675,323	1,379,243
Income tax expense	(596,718)	(544,539)
Profit for the period	<u>1,078,605</u>	<u>834,704</u>
Other comprehensive income	-	-
Total comprehensive income for the period	<u><u>1,078,605</u></u>	<u><u>834,704</u></u>
Basic and diluted earnings per share (Rupees)	<u><u>7.85</u></u>	<u><u>6.07</u></u>

The annexed notes 1 to 13 form an integral part of these unconsolidated condensed interim financial statements.



Muhammad Rehan
CFO

Omer Ashraf
Chief Executive

Aamer Mahmud Malik
Director

ATTOCK CEMENT PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Share capital	Unappropriat ed profit	Total
----- Rs. '000 -----			
Balance as at July 1, 2025	1,374,270	21,126,699	22,500,969
Total comprehensive income for the quarter ended September 30, 2025			
Profit for the quarter ended September 30, 2025	-	834,704	834,704
Other comprehensive income for the quarter ended September 30, 2025	-	-	-
	-	834,704	834,704
Balance as at September 30, 2025	1,374,270	21,961,403	23,335,673
Final dividend for the year ended June 30, 2025 @ Rs. 8.0 per share	-	(1,099,416)	(1,099,416)
Interim dividend for the year ending June 30, 2026 @ Rs. 0.50 per share	-	(68,714)	(68,714)
Profit for the remaining three quarters ended June 30, 2026		2,534,000	2,534,000
Total comprehensive income for the quarter ended September 30, 2026			
Profit for the quarter ended September 30, 2026	-	1,078,605	1,078,605
Other comprehensive income for the quarter ended September 30, 2026	-	-	-
	-	1,078,605	1,078,605
Balance as at September 30, 2026	1,374,270	24,405,878	25,780,148

The annexed notes 1 to 13 form an integral part of these unconsolidated condensed interim financial statements.



Muhammad Rehan
CFO



Omer Ashraf
Chief Executive

Aamer Mahmud Malik
Director

ATTOCK CEMENT PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

Unaudited
Sep. 30,
2026
Unaudited
Sep. 30,
2025
(Rupees '000)

CASH FLOWS FROM OPERATING ACTIVITIES

Cash generated from operations	3,089,491	1,384,646
Finance cost paid	(127,568)	(255,912)
Income tax paid / (refund)	(98,278)	581,316
Long term loans and advances received / (paid)	-	1,527
Employee benefit obligations paid	(22,773)	(32,543)
Net cash generated from / (used in) operating activities	2,840,872	1,679,034

CASH FLOWS FROM INVESTING ACTIVITIES

Fixed capital expenditure incurred	(72,385)	(4,396)
Proceeds from disposal of operating assets	10,253	-
Purchase of mutual fund units	(1,847,921)	-
Placement in Term Deposits	-	(100,000)
Profit received	17,242	46,627
Net cash (used in) / generated from investing activities	(1,892,811)	(57,769)

CASH FLOWS FROM FINANCING ACTIVITIES

Short term borrowings repaid	(399,143)	-
Repayment of long - term loan	-	(315,143)
Net cash (used in) / generated from financing activities	(399,143)	(315,143)
Net increase in cash and cash equivalents	548,918	1,306,122
Cash and cash equivalents at beginning of the year	1,096,880	(1,391,979)
Cash and cash equivalents at end of the period	1,645,798	(85,857)

The annexed notes 1 to 13 form an integral part of these unconsolidated condensed interim financial statements.


Muhammad Rehan
CFO



Omer Ashraf
Chief Executive

Aamer Mahmud Malik
Director