

ATTOCK CEMENT PAKISTAN LIMITED

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE HALF YEAR ENDED DECEMBER 31, 2022 - UNAUDITED

	Note	Quarter ended		Half year ended	
		December 31, 2022	December 31, 2021	December 31, 2022	December 31, 2021
← Rupees '000 →					
Revenue from contracts with customers	16	6,009,064	5,391,379	10,373,146	9,817,974
Cost of sales		(4,630,680)	(4,308,612)	(8,259,265)	(7,896,236)
Gross profit		1,378,384	1,082,767	2,113,881	1,921,738
Distribution costs	17	(342,816)	(419,610)	(642,758)	(739,603)
Administrative expenses		(158,864)	(175,587)	(358,593)	(324,406)
Other expenses		(58,937)	(45,000)	(69,937)	(68,000)
Other income	18	67,912	576,679	149,696	619,776
Profit from operations		885,679	1,019,249	1,192,289	1,409,505
Finance cost		(78,241)	(68,043)	(214,194)	(106,347)
Share of net income of associate accounted for using equity method		3,951	2,820	3,951	2,820
Profit before income tax		811,389	954,026	982,046	1,305,978
Income tax expense	19	(366,869)	(373,000)	(421,869)	(454,000)
Profit for the period		444,520	581,026	560,177	851,978
Other comprehensive income		-	-	-	-
Total comprehensive income		444,520	581,026	560,177	851,978
Basic and diluted earnings per share (Rupees)	20	3.24	4.23	4.08	6.20

The annexed notes 1 to 25 form an integral part of these unconsolidated condensed interim financial statements

Chief Financial Officer



Chief Executive

Director

ATTOCK CEMENT PAKISTAN LIMITED

CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE HALF YEAR ENDED DECEMBER 31, 2022 - UNAUDITED

	Note	Quarter ended		Half year ended	
		December 31, 2022	December 31, 2021	December 31, 2022	December 31, 2021
← Rupees '000 →					
Revenue from contracts with customers	15	8,858,979	7,397,428	15,468,927	13,129,809
Cost of sales		(7,047,000)	(6,059,231)	(12,618,306)	(10,753,924)
Gross profit		1,811,979	1,338,197	2,850,621	2,375,885
Distribution costs	16	(439,923)	(472,436)	(811,184)	(843,266)
Administrative expenses		(222,922)	(222,565)	(474,865)	(408,899)
Other expenses		(58,937)	(45,000)	(69,937)	(68,000)
Other income	17	67,892	222,879	149,696	265,976
Profit from operations		1,158,089	821,075	1,644,331	1,321,696
Finance cost	18	(119,580)	(82,065)	(275,514)	(128,366)
Share of net income of associate accounted for using equity method		3,951	2,820	3,951	2,820
Profit before income tax		1,042,460	741,830	1,372,768	1,196,150
Income tax expense	19	(366,869)	(373,000)	(421,869)	(454,000)
Profit for the period		675,591	368,830	950,899	742,150
Other comprehensive income:					
Items that will be reclassified to profit or loss					
Exchange revaluation reserve		960,235	899,831	960,235	899,831
Total comprehensive income		1,635,826	1,268,661	1,911,134	1,641,981
Total comprehensive income attributable to:					
Owners of Attock Cement Pakistan Limited - Holding Company		1,159,303	852,087	1,370,751	1,184,460
Non-controlling interests		476,523	416,574	540,383	457,521
		1,635,826	1,268,661	1,911,134	1,641,981
Basic and diluted earnings per share (Rupees)	20	4.24	2.27	5.78	4.69

The annexed notes 1 to 24 form an integral part of these consolidated condensed interim financial statements



Chief Financial Officer

Chief Executive

Director