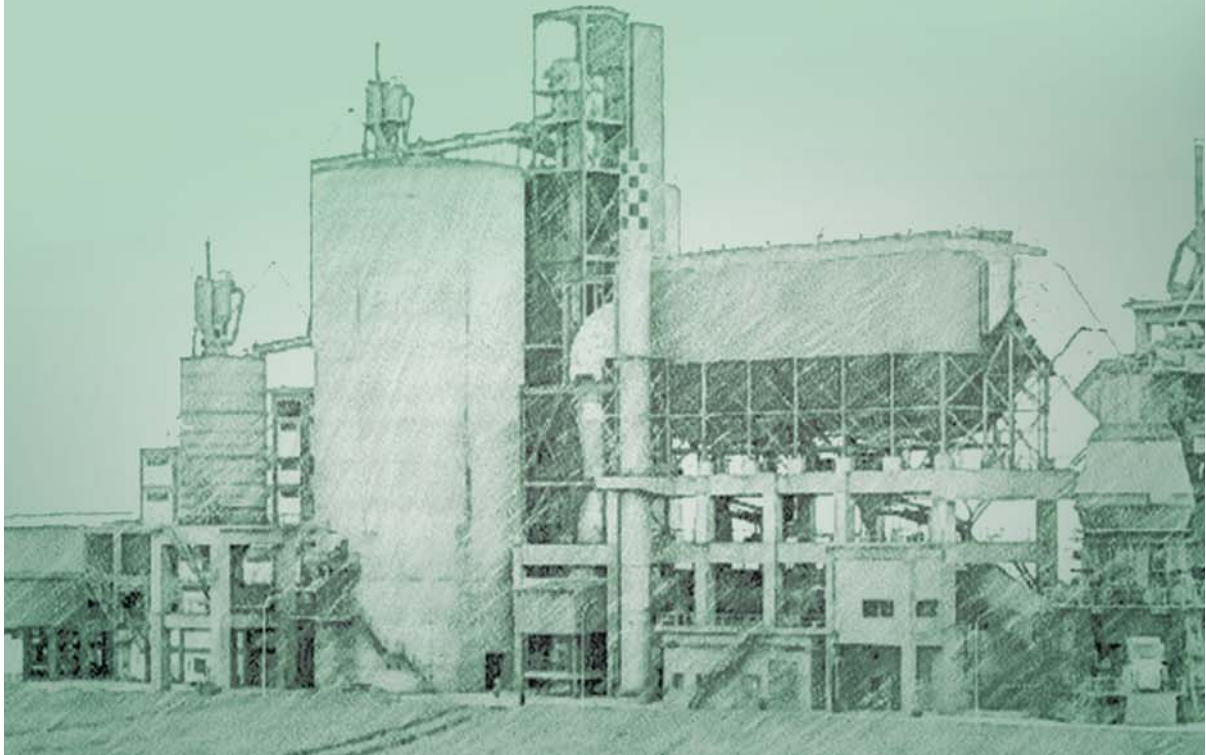




**ATTOCK CEMENT PAKISTAN LIMITED**

# **First Quarter Report**

## **September 30, 2023**







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# Company Information

## Board of Directors

Laith G. Pharaon - Chairman  
Wael G. Pharaon  
Shuaib A. Malik  
Abdus Sattar  
Shamim Ahmad Khan  
Mohammad Haroon  
Babar Bashir Nawaz

## Chief Executive

Babar Bashir Nawaz

## Alternate Directors

Shuaib A. Malik  
Irfan Amanullah

## Audit Committee of the Board

Shamim Ahmad Khan - Chairman  
Shuaib A. Malik  
Abdus Sattar

## HR & Remuneration Committee

Shamim Ahmad Khan - Chairman  
Shuaib A. Malik  
Mohammad Haroon

## Chief Operating Officer & Company Secretary

Irfan Amanullah

## Chief Financial Officer

Muhammad Rehan

## Auditors

M/s. A.F. Ferguson & Co.  
Chartered Accountants

## Cost Auditors

M/s. UHY Hassan Naeem & Co.  
Chartered Accountants

## Legal Advisor

M/s. HNT & Associates

## Registered Office

D-70, Block-4, Kehkashan-5,  
Clifton, Karachi-75600

Tel: (92-21) 35309773-4  
UAN: (92) 111 17 17 17  
Fax: (92-21) 35309775  
Email: [acpl@attockcement.com](mailto:acpl@attockcement.com)  
Web site: [www.attockcement.com](http://www.attockcement.com)

## Plant

Hub Chowki, Lasbela, Balochistan

## Share Registrar

M/s. FAMCO Associates (Private) Limited  
8-F, Near Hotel Faran, Nursery, Block-6,  
PECHS, Shahra-e-Faisal, Karachi  
Tel: (92-21) 34380101-5,  
(92-21) 34384621-3  
Fax: (92-21) 34380106

## Bankers

MCB Bank Limited  
The Bank of Punjab  
Allied Bank Limited  
Faysal Bank Limited  
Askari Bank Limited  
United Bank Limited  
Habib Bank Limited  
Bank Al-Habib Limited  
Meezan Bank Limited  
National Bank of Pakistan Limited  
Dubai Islamic Bank Limited  
Habib Metropolitan Bank Limited  
BankIslami Pakistan Limited  
Industrial and Commercial Bank  
of China Limited  
Bank Alfalah Limited

# Directors' Review

The Directors are pleased to announce the results of the Company for the quarter ended September 30, 2023.

## Operational Review

Production and sales figures for the quarter ended September 30, 2023 are as follows:

	July-Sep. 2023	July-Sep. 2022
	----- Tons -----	
Clinker Production	<u>558,017</u>	<u>362,138</u>
Cement Production	<u>347,756</u>	<u>308,557</u>
Cement Dispatches - Local	338,326	264,990
- Export	<u>7,840</u>	<u>49,458</u>
Total Cement Dispatches	<u>346,166</u>	<u>314,448</u>
Clinker Dispatches - Export	<u>177,289</u>	41,358
Total Dispatches	<u>523,455</u>	<u>355,806</u>
Clinker Capacity Utilization	77%	50%

## Industry Review

During the first quarter of the financial year 2023-24, local dispatches increased by 18% as compared to same period last year. Though, the dispatches in the first quarter has showed an encouraging sign, however, these numbers may not be construed as optimistic as during the same period last year there was a huge urban flooding across the country resulting massive decline in sales in the months of July and August, 2022.

On the export side, dispatches increased by 72% as compared to corresponding period in volumetric terms.

## FINANCIAL REVIEW

### Sales & Profitability

During the quarter under review, the local dispatches of your company increased by 73,336 tons (28%) as compared to same period last year, whereas in the export market dispatches increased by 94,313 tons (104%) as compared to same period last year. During the quarter under review Government of Pakistan took some tough fiscal and administrative measures in order to rectify the massive imbalances in the economy and in exchange rates. These measures have, to some extent, restored the confidence of the business community in the economy.

The net sales revenue of the Company increased by Rs. 2,296 million (53%) over corresponding period due to increase in dispatches by 167,648 tons as compared to same period last year. The overall net retention (both cement & clinker) increased by Rs. 458 per ton (4%). Net retention of cement on local market increased by 14% as compared to last year, however, the prices in the international market remained under pressure and in fact, declined to the extent of US\$ 1-3 on market to market basis owing to tough competition both from within the country and from regional competitors.

Overall, production cost increased by Rs. 360 per ton (4%) over the corresponding period mainly due to exuberant increase in power tariff by Rs 10.38 per unit (36%) followed by massive upward adjustments in diesel prices. Therefore, the reported gross margin remained at almost the same level of 17%.

## Divestment in Subsidiary

As reported earlier, the company has successfully executed the process of transfer of first lot of 9,000,000 shares of its subsidiary company SAKCPCL in Basra, Iraq. The share transfer was completed on July 26, 2023 and revised Memorandum of Association has been duly endorsed by the Registrar of Joint Stock Companies, in Baghdad, Iraq.

As a result of this transfer, the Company no longer holds controlling interest in Saqr Al Keetan, Basra, Iraq and hence the remaining shareholding i.e. 9,000,000 shares have been reported under the head Investment held for sale-divestment in associated company.

Accordingly, a sum of Rs. 2,197 million has been recognized in the financial statements of the 1Q 2023-24 on account of divestment which represents exchange difference, non competition fee and consideration against loss of control as referred in the note 6 and 11 of the accounts.

Consequently, the net profit after tax has been reported at Rs. 1,544 million.

## PROGRESS ON PROJECT

### Line-IV

Complete shipments of plant and machinery have arrived at plant site. All civil, mechanical and electrical contractors have been mobilized and the work on the project is in full swing. It is expected that the plant erection would be completed during 1Q 2024.

## FUTURE OUTLOOK

The caretaker set up has assumed the charge and IMF program is now again been resumed through stand by arrangement. The election commission has announced the tentative date of election. The central bank has also sent positive signals in the market by not enhancing the bench mark interest rate under the pretext that next 12 months forward looking data favors lower inflation which may result into lower interest rates. Besides this, the Government has taken various administrative measures to discourage the hoardings in US\$ and these measures have resulted into almost 6 to 8% appreciation of rupee against US\$.

However, the upward movement in energy tariff continues and it would result in increased production cost in days to come besides increase in coal indexes globally owing to upcoming winter season will also negatively impact on the production cost. Both these factors need to be incorporated in end user prices which may not be possible in near term due to sluggish market conditions and these factors may impact the profitability of both the company as well as the sector.

The Management is assessing the situation very carefully and is striving to minimize the impact of this critical situation on the profitability of the Company. The Management is continuously developing cost saving projects and devising strategies to manage its profitability in months to come.

## ACKNOWLEDGMENT

The Company deeply acknowledges and recognizes the efforts put in by both the management and non-management staff and offers its sincere thanks to the support it is constantly receiving from both Federal and Provincial Governments, regulatory bodies, its customers, bankers and suppliers.

On behalf of the Board



**BABAR BASHIR NAWAZ**  
Director & Chief Executive

October 09, 2023

Rawalpindi, Pakistan



**ABDUS SATTAR**  
Director



# Condensed Interim Financial Statements

# Condensed Interim Statement of Financial Position

As at September 30, 2023

	Note	Unaudited Sep. 30, 2023	Audited June 30, 2023
------(Rupees '000)-----			
<b>ASSETS</b>			
<b>Non-current assets</b>			
Fixed assets - property, plant and equipment	4	31,688,430	31,068,301
Long - term investments		57,348	57,348
Long - term loans and advances - considered good		53,008	53,008
Long - term deposits		99,940	99,940
		<u>31,898,726</u>	<u>31,278,597</u>
<b>Current assets</b>			
Inventories	5	5,879,447	3,815,145
Trade receivables - considered good		1,564,241	1,387,948
Loans and advances - considered good		564,195	106,128
Short - term deposits and prepayments		253,774	92,333
Other receivables		368,072	617,885
Taxation - payments less provisions		834,459	1,726,400
Short - term investments		-	1,804,815
Cash and bank balances		710,114	1,015,016
		<u>10,174,302</u>	<u>10,565,670</u>
Investment held for sale - divestment	6	911,500	1,823,001
		<u>42,984,528</u>	<u>43,667,268</u>
<b>Total assets</b>			
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
Share capital - issued, subscribed and paid up		1,374,270	1,374,270
Unappropriated profit		19,137,886	17,594,244
		<u>20,512,156</u>	<u>18,968,514</u>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Long - term loans		5,910,407	6,435,527
Deferred Income - Government grant		1,469,670	1,198,287
Lease liabilities		16,875	16,875
Deferred tax liabilities		2,720,946	2,760,946
Employee benefit obligations		60,353	60,631
		<u>10,178,251</u>	<u>10,472,266</u>
<b>Current liabilities</b>			
Trade and other payables	7	7,563,161	6,976,903
Consideration received against divestment of subsidiary	6	-	3,359,948
Unclaimed dividend		11,136	11,275
Accrued mark-up		48,425	145,589
Short - term borrowings		4,649,319	3,708,653
Sales tax payable		-	2,040
Current portion of lease liabilities		22,080	22,080
		<u>12,294,121</u>	<u>14,226,488</u>
<b>Total liabilities</b>		<u>22,472,372</u>	<u>24,698,754</u>
<b>Contingencies and commitments</b>	8		
<b>Total equity and liabilities</b>		<u>42,984,528</u>	<u>43,667,268</u>

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.



**Muhammad Rehan**  
Chief Financial Officer



**Babar Bashir Nawaz**  
Chief Executive



**Abdus Sattar**  
Director



# Condensed Interim Statement of Profit or Loss and other Comprehensive Income

For the quarter ended September 30, 2023 - Unaudited

	Note	Sep. 30, 2023 ------(Rupees '000)-----	Sep. 30, 2022 -----
Revenue from contracts with customers	9	6,660,121	4,364,082
Cost of sales		<u>(5,526,926)</u>	<u>(3,628,585)</u>
Gross profit		1,133,195	735,497
Distribution costs	10	(545,227)	(299,942)
Administrative expenses		(201,046)	(199,729)
Other expenses		(25,000)	(11,000)
Other income		<u>27,321</u>	<u>81,784</u>
Profit from operations		389,243	306,610
Gain on divestment	11	2,196,744	-
Finance cost		<u>(37,344)</u>	<u>(135,953)</u>
Profit before income tax		2,548,643	170,657
Income tax expense		(1,005,000)	(55,000)
Profit for the period		<u>1,543,643</u>	<u>115,657</u>
<b>Other comprehensive income</b>		-	-
<b>Total comprehensive income for the period</b>		<u>1,543,643</u>	<u>115,657</u>
Basic and diluted earnings per share (Rs.)		<u>11.23</u>	<u>0.84</u>

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.



**Muhammad Rehan**  
Chief Financial Officer



**Babar Bashir Nawaz**  
Chief Executive



**Abdus Sattar**  
Director

# Condensed Interim Statement of Changes in Equity

For the quarter ended September 30, 2023 - Unaudited

	Issued, subscribed and paid up capital	Unappropriated profit	Total
	----- (Rs. '000) -----		
<b>Balance as at July 1, 2022</b>	1,374,270	16,117,268	17,491,538
Profit for the year ended June 30, 2023	-	1,516,062	1,516,062
Other comprehensive income for the year ended June 30, 2023	-	167,054	167,054
Total comprehensive income for the year ended June 30, 2023	-	1,683,116	1,683,116
<b>Transactions with owners in their capacity as owners</b>			
Dividend:			
- Final dividend for the year ended June 30, 2022 @ Rs. 1.50 per share	-	(206,141)	(206,141)
<b>Balance as at July 01, 2023</b>	1,374,270	17,594,243	18,968,513
Profit for the quarter ended September 30, 2023	-	1,543,643	1,543,643
Other comprehensive income	-	-	-
<b>Total comprehensive income for the quarter ended September 30, 2023</b>	-	1,543,643	1,543,643
<b>Balance as at September 30, 2023</b>	<u>1,374,270</u>	<u>19,137,886</u>	<u>20,512,156</u>

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.



**Muhammad Rehan**  
Chief Financial Officer



**Babar Bashir Nawaz**  
Chief Executive



**Abdus Sattar**  
Director

# Condensed Interim Statement of Cash Flows

For the quarter ended September 30, 2023 - Unaudited

	Sep. 30, 2023	Sep. 30, 2022
	----- (Rupees '000) -----	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash used in operations	12 (1,419,944)	(163,812)
Finance cost paid	(122,335)	(75,650)
Income tax paid	(146,325)	(53,857)
Employee benefit obligations paid	(28,776)	(25,233)
Net cash used in operating activities	<u>(1,717,380)</u>	<u>(318,552)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Fixed capital expenditure incurred	(965,906)	(1,953,786)
Proceeds from disposal of operating assets	223	7,948
Purchase of open ended mutual fund units	-	(200,000)
Proceeds from sale of open ended mutual fund units	1,824,530	-
Profit received	7,577	7,333
Net cash generated from / (used in) investing activities	<u>866,424</u>	<u>(2,138,505)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Dividend paid	(168)	-
Proceeds from long - term loans - net	-	1,921,275
Repayment of long - term loans	(459,866)	(68,749)
Lease rentals paid	-	(779)
Net cash (used in) / generated from financing activities	<u>(460,034)</u>	<u>1,851,747</u>
Net decrease in cash and cash equivalents	<u>(1,310,990)</u>	<u>(605,310)</u>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>(1,812,426)</b>	<b>(3,073,911)</b>
<b>Cash and cash equivalents at the end of the period</b>	<b><u>(3,123,416)</u></b>	<b><u>(3,679,221)</u></b>

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.



**Muhammad Rehan**  
Chief Financial Officer



**Babar Bashir Nawaz**  
Chief Executive



**Abdus Sattar**  
Director

# Selected notes to and forming part of the condensed Interim Financial Statements

For the quarter ended September 30, 2023 - Unaudited

## 1. THE COMPANY AND ITS OPERATIONS

- 1.1 The company was incorporated in Pakistan on October 14, 1981 as a public limited company and is listed on Pakistan Stock Exchange. Its main business activity is manufacturing and sale of cement. The registered office of the company is at D-70, Block-4, Kehkashan-5, Clifton, Karachi. The company's cement manufacturing plant is located in Tehsil Hub, District Lasbella, Balochistan. The company also has a representative / liaison office in Dubai, UAE, to explore business opportunities in the growing markets of Middle East and Africa.

The company is a subsidiary of Pharaon Investment Group Limited Holding S.A.L., Lebanon.

The geographical locations and addresses of the company's business units, including mills / plants are as under:

- The registered office of the company is at D-70, Block-4, Kehkashan-5, Clifton, Karachi.
- The company's cement manufacturing plant is located in Tehsil Hub, District Lasbella, Balochistan.
- The company also has a representative / liaison office at:
  - Office No. Pharoo BusinessCentre, Dubai Investment Park, UAE.
  - Plot No. D-69, Block-4, Kehkashan-5, Clifton, Karachi.
  - Plot No. D-46, Block-4, Kehkashan-5, Clifton, Karachi.

- 1.2 The Board of Directors in their meeting held on January 26, 2021 approved installation of an additional Line 4 to their existing site in order to enhance the Company's production capacity by 4,250 tons per day.

Complete shipments of plant and machinery have arrived at plant site. All civil, mechanical and electrical contractors have been mobilized and the work on the project is in full swing. It is expected that the plant erection would be completed during 1Q 2024.

- 1.3 As mentioned in note 6, the Company does not hold majority shares in Saqr Al Keetan for Cement Production Company Limited, Basra, Iraq, therefore, Consolidated Accounts have not been prepared in accordance with the accounting and reporting standards as applicable in Pakistan.

## 2. BASIS OF PRESENTATION

This condensed interim financial information of the Company for the first quarter ended September 30, 2023 has been prepared in accordance with the requirements of the International Accounting Standard (IAS) 34, 'Interim Financial Reporting' and provisions of and directives issued under the Companies Act, 2017. In case where requirements differ, the provisions of or directives issued under the Companies Act, 2017 have been followed. This condensed interim financial information is being posted on Company's Website for the information of members as required by section 237 of the Companies Act, 2017 and the Listing Regulations of the Pakistan Stock Exchange.

This condensed interim financial information does not include all the information required for full financial statements and should be read in conjunction with the annual financial statements of the Company for the year ended June 30, 2023.

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted in the preparation of this condensed interim financial information are the same as those applied in the preparation of the preceding annual financial statements of the Company for the year ended June 30, 2023.

## 4. FIXED ASSETS

Operating assets - note 4.1  
Capital work-in-progress  
Right of use assets  
Less: Depreciation

Stores held for capital expenditure

Sep. 30, 2023	Audited June 30, 2023
----- (Rs. in '000) -----	
15,503,465	15,715,980
15,270,096	14,447,916
59,439	59,439
(23,816)	(23,816)
35,623	35,623
879,246	868,782
31,688,430	31,068,301

	Sep. 30, 2023	Sep. 30, 2022
------(Rs. in '000)-----		
<b>4.1 Additions to operating assets during the period were as follows:</b>		
Plant and Machinery	17,415	6,583
Vehicles	18,350	7,808
Others	250	-
	<u>36,015</u>	<u>14,391</u>
Disposals during the period - Net book value	<u>223</u>	<u>406</u>
Transfers to stores during the period - Net book value	<u>24,084</u>	<u>6,906</u>
	Sep. 30, 2023	Audited June 30, 2023
------(Rs. in '000)-----		
<b>5. INVENTORIES</b>		
Stores, spares & loose tools - note: 5.1	4,044,347	2,490,767
Raw materials	216,576	207,507
Packing materials	267,930	264,720
Work in process including semi-finished goods	1,040,303	581,297
Finished goods	310,291	270,854
	<u>5,879,447</u>	<u>3,815,145</u>
<b>5.1 Stores, spares &amp; loose tools</b>		
Coal	2,803,896	1,337,330
Stores & spares	1,287,655	1,139,581
Bricks	127,869	190,462
Loose tools	2,724	2,885
	<u>4,222,144</u>	<u>2,670,258</u>
Less: Provision for slow moving and obsolete items	<u>(177,797)</u>	<u>(179,491)</u>
	<u>4,044,347</u>	<u>2,490,767</u>
<b>6. INVESTMENT HELD FOR SALE – DIVESTMENT</b>		
<b>Subsidiary</b>		
Saqr Al-Keetan for Cement Production Company Limited at cost (18,000,000 shares)	-	1,823,001
	<u>-</u>	<u>1,823,001</u>
<b>Associate</b>		
Saqr Al-Keetan for Cement Production Company Limited (9,000,000 shares)	911,500	-
	<u>911,500</u>	<u>-</u>

In continuation to note number 14 of the financial statements for the year ended June 30, 2023, further update on the transaction are as follows:

The transfer of 9,000,000 shares was completed with the Registrar office in Baghdad, Iraq on July 26, 2023.

Since ownership of 9,000,000 shares (50%) out of 18,000,000 shares (100%) has been transferred, therefore, the Company does not hold the majority control over the subsidiary Company hence the remaining shareholding i.e. 9,000,000 shares have been reported under associated company.

	Sep. 30, 2023	Audited June 30, 2023
	------(Rs. in '000)-----	
<b>7. TRADE AND OTHER PAYABLES</b>		
Creditors	413,431	621,418
Accrued liabilities	4,272,734	3,430,120
Electricity charges payable	638,760	507,431
Contract liability - advances from customers	386,654	456,888
Excise duty payable on sales	232,338	232,180
Others	1,619,244	1,728,866
	<u>7,563,161</u>	<u>6,976,903</u>

## 8. CONTINGENCIES AND COMMITMENTS

8.1 The status of contingencies as reported in note 25 to the financial statements for the year ended June 30, 2023 is the same.

8.2 Commitments in respect of capital expenditure outstanding as at September 30, 2023 amounted to Rs. 3.6 billion (June 30, 2023: Rs. 3.69 billion).

	Sep. 30, 2023	Sep. 30, 2022
	------(Rs. in '000)-----	
<b>9. REVENUE FROM CONTRACTS WITH CUSTOMERS</b>		
Local sale of goods	6,793,742	4,586,841
Sales tax and federal excise duty	<u>(1,788,518)</u>	<u>(1,126,626)</u>
	5,005,224	3,460,215
Rebates and discounts	<u>(145,696)</u>	<u>(116,382)</u>
Net local sale of goods	4,859,528	3,343,833
Exports sales	<u>1,800,593</u>	<u>1,020,249</u>
	<u>6,660,121</u>	<u>4,364,082</u>

## 10. DISTRIBUTION COST

Distribution costs includes Rs. 289 million (September 30, 2022: Rs. 129 million) in respect of export sales.

## 11. GAIN ON DIVESTMENT

As mentioned in note 6, this represents the gain on divestment of 9,000,000 shares of Saqr Al Keetan for Cement Production Company Limited. This gain represents exchange difference, non-competing fee and consideration for loss of majority control as per the terms of the sale agreement.

	Sep. 30, 2023	Sep. 30, 2022
	------(Rs. in '000)-----	
<b>12. CASH GENERATED FROM OPERATIONS</b>		
Profit before taxation	2,548,643	170,657
Add/(Less): Adjustment for non cash charges and other items:		
Depreciation	224,221	224,221
Loss on disposal of property, plant and equipment	-	4,038
Gain on sale of open ended mutual fund units	(18,424)	-
Profit on saving accounts	(7,577)	(7,333)
Provision for stores, spares and loose tools	(1,693)	3,306
Employee benefits obligations	28,498	25,233
Finance cost	25,472	121,831
Gain on divestment of shares in subsidiary	(2,196,744)	-
	<u>(1,946,247)</u>	<u>371,296</u>
Profit before working capital changes	602,396	541,953

Sep. 30,  
2023

Sep. 30,  
2022

(Rs. in '000)

**Effect on cash flow due to working capital changes**

**(Increase) / decrease in current assets**

Inventories	(2,062,609)	(593,980)
Trade receivables	(176,293)	429,105
Loan and advances	(458,067)	(196,029)
Short - term deposits and prepayments	(161,441)	(22,424)
Other receivables	249,813	(2,419)
Tax refunds due from Government - sales tax	-	61,522
	(2,608,597)	(324,225)
<b>Increase / (Decrease) in current liabilities</b>		
Trade and other payables	586,257	(381,540)
	(2,022,340)	(705,765)

**Cash used in operations**

(1,419,944) (163,812)

**13. TRANSACTIONS WITH RELATED PARTIES**

Recovery of expenses - 300

**Group Companies**

Purchase of goods	76,235	152,348
Sales of goods	448	194
Reimbursement of expenses	547	860
Recovery of expenses	457	4,522

**Other related parties**

Payments made to retirement benefit funds 28,776 25,233

**Key management personnel**

Salaries and other short - term employee benefits 43,396 35,949  
Post - employment benefits 1,780 1,441

**14. CORRESPONDING FIGURES**

Prior period figures have been reclassified wherever necessary for the purpose of appropriate presentation.

**15. DATE OF AUTHORISATION FOR ISSUE**

This condensed interim financial information was authorised for issue on October 9, 2023 by the Board of Directors of the Company.



**Muhammad Rehan**  
Chief Financial Officer



**Babar Bashir Nawaz**  
Chief Executive



**Abdus Sattar**  
Director



## ATTOCK CEMENT PAKISTAN LIMITED

### Get In Touch

D-70, Block-4, Kehkashan-5, Clifton, Karachi-75600

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**UAN:** (92) 111 17 17 17, **Fax:** (92-21) 35309775

**Email:** [acpl@attockcement.com](mailto:acpl@attockcement.com)

**Website:** [www.attockcement.com](http://www.attockcement.com)

