


**AL-ABBAS CEMENT INDUSTRIES LTD.**

Ref No.AACIL/KSE/09/1257

February 26, 2009

The General Manager,  
Karachi Stock Exchange (Guarantee) Limited,  
Stock Exchange Building,  
Stock Exchange Road,  
Karachi

**UNDER SEALED COVER**
**Subject: FINANCIAL RESULTS FOR THE HALF YEAR ENDED DECEMBER 31, 2008**

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on Thursday 26th February 2009 at 5:00 p.m. recommended "NO ANNOUNCEMENT FOR ANY ENTITLEMENT".


The financial results of the Company are as follows:

	Half year ended		Second Quarter ended	
	December 31, 2008	December 31, 2007	December 31, 2008	December 31, 2007
	----- (Rupees in Thousands) -----			
Sales - net	1,478,850	152,208	649,245	73,749
Cost of sales	(1,118,663)	(142,507)	(483,818)	(59,330)
Gross profit	360,187	9,701	165,427	14,419
Distribution cost	(156,620)	(6,966)	(63,280)	(3,235)
Administrative expenses	(14,187)	(13,203)	(4,537)	(5,851)
Other operating income	12,941	105	543	70
Profit/(Loss) from operation	202,321	(10,363)	98,153	5,403
Finance cost	(171,420)	(42,286)	(79,280)	(37,377)
Profit/(Loss) before taxation	30,901	(52,649)	18,873	(31,974)
Taxation	29,134	35,836	35,645	37,177
Profit/(Loss) after taxation	60,035	(16,813)	54,518	5,203
Earnings/(Loss) per share (Basic and diluted in Rupees)	0.33	(0.09)	0.30	0.03

We will be sending you 300 copies of printed accounts for distribution amongst the members of the Exchange in due course of time.

Thanking You,

Yours truly,

  
**ZUBAIR AHMED EDHI**  
Manager Shares

  
**ZUBAIR ABBAS**  
Chief Financial Officer

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