

**ATTOCK CEMENT PAKISTAN LIMITED**

**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE HALF YEAR ENDED DECEMBER 31, 2018 - UNAUDITED**

|  | Note | Quarter ended        |                      | Half year ended      |                      |
|--|------|----------------------|----------------------|----------------------|----------------------|
|  |      | December 31,<br>2018 | December 31,<br>2017 | December 31,<br>2018 | December 31,<br>2017 |
| ← Rupees '000 →                                  |      |                      |                      |                      |                      |
| Revenue  | 13   | 4,954,181            | 3,902,118            | 10,634,223           | 7,362,916            |
| Cost of sales                                    |      | (3,903,010)          | (2,590,814)          | (8,385,953)          | (4,964,507)          |
| Gross profit                                     |      | 1,051,171            | 1,311,304            | 2,248,270            | 2,398,409            |
| Distribution costs                               | 14   | (279,061)            | (124,275)            | (749,396)            | (279,189)            |
| Administrative expenses                          |      | (122,723)            | (134,127)            | (252,112)            | (241,743)            |
| Other expenses                                   |      | (36,000)             | (56,741)             | (61,000)             | (91,741)             |
| Other income                                     | 15   | 73,212               | 16,679               | 134,545              | 27,602               |
| Profit from operations                           |      | 686,599              | 1,012,840            | 1,320,307            | 1,813,338            |
| Finance cost                                     |      | (177,881)            | (67,735)             | (300,541)            | (78,291)             |
| Profit before income tax                         |      | 508,718              | 945,105              | 1,019,766            | 1,735,047            |
| Income tax expense                               | 16   | (114,976)            | (397,132)            | (202,976)            | (582,132)            |
| Profit for the year                              |      | 393,742              | 547,973              | 816,790              | 1,152,915            |
| Other comprehensive income                       |      | -                    | -                    | -                    | -                    |
| Total comprehensive income                       |      | 393,742              | 547,973              | 816,790              | 1,152,915            |
| Basic and diluted earnings<br>per share (Rupees) | 17   | 2.87                 | (Restated)<br>3.99   | 5.94                 | (Restated)<br>8.39   |

The annexed notes 1 to 22 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, 2018 - UNAUDITED**

|   | Note | Quarter ended        |                      | Half year ended      |                      |
|---|------|----------------------|----------------------|----------------------|----------------------|
|   |      | December 31,<br>2018 | December 31,<br>2017 | December 31,<br>2018 | December 31,<br>2017 |
| ← Rupees '000 →   |      |                      |                      |                      |                      |
| Revenue   | 12   | 4,954,181            | 3,902,118            | 10,634,223           | 7,362,916            |
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| Gross profit  |      | 1,051,171            | 1,311,304            | 2,248,270            | 2,398,409            |
| Distribution costs  | 13   | (279,061)            | (124,275)            | (749,396)            | (279,189)            |
| Administrative expenses                                   |      | (122,723)            | (134,127)            | (252,112)            | (241,743)            |
| Other expenses  |      | (36,000)             | (56,741)             | (61,000)             | (91,741)             |
| Other income  | 14   | 73,212               | 16,679               | 134,545              | 27,602               |
| Profit from operations                                    |      | 686,599              | 1,012,840            | 1,320,307            | 1,813,338            |
| Finance cost  |      | (177,881)            | (67,735)             | (300,541)            | (78,291)             |
| Profit before income tax                                  |      | 508,718              | 945,105              | 1,019,766            | 1,735,047            |
| Income tax expense  | 15   | (114,976)            | (397,132)            | (202,976)            | (582,132)            |
| Profit for the year                                       |      | 393,742              | 547,973              | 816,790              | 1,152,915            |
| Other comprehensive income:                               |      |                      |                      |                      |                      |
| Items that will be reclassified to profit or loss         |      |                      |                      |                      |                      |
| Exchange revaluation reserve                              |      | 347,165              | 90,318               | 413,190              | 94,368               |
| Total comprehensive income                                |      | 740,907              | 638,291              | 1,229,980            | 1,247,283            |
| Total comprehensive income attributable to:               |      |                      |                      |                      |                      |
| Owners of Attock Cement Pakistan Limited- Holding Company |      | 609,194              | 603,407              | 1,074,641            | 1,210,779            |
| Non-controlling interests                                 |      | 131,713              | 34,884               | 155,339              | 36,504               |
|   |      | 740,907              | 638,291              | 1,229,980            | 1,247,283            |
| Basic and diluted earnings per share (Rupees)             | 16   | 2.87                 | (Restated)<br>3.99   | 5.94                 | (Restated)<br>8.39   |

The annexed notes 1 to 21 form an integral part of these consolidated condensed interim financial statements.

Chief Financial Officer

Chief Executive

Director

