

ATTOCK CEMENT PAKISTAN LIMITED

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED DECEMBER 31, 2019 - UNAUDITED

	Note	Quarter ended		Half year ended	
		December 31, 2019	December 31, 2018	December 31, 2019	December 31, 2018
← Rupees '000 →					
Revenue from contracts with customers	13	5,642,935	4,954,181	10,611,018	10,634,223
Cost of sales		(4,449,682)	(3,903,010)	(8,117,906)	(8,385,953)
Gross profit		1,193,253	1,051,171	2,493,112	2,248,270
Distribution costs	14	(574,319)	(279,061)	(1,062,566)	(749,396)
Administrative expenses		(134,581)	(122,723)	(265,645)	(252,112)
Other expenses		(32,000)	(36,000)	(68,000)	(61,000)
Other income	15	24,326	73,212	44,678	134,545
Profit from operations		476,679	686,599	1,141,579	1,320,307
Finance cost	16	(187,847)	(177,881)	(346,347)	(300,541)
Share of net income of associate accounted for using equity method		2,500	-	2,500	-
Profit before income tax		291,332	508,718	797,732	1,019,766
Income tax expense	17	113,750	(114,976)	(35,000)	(202,976)
Profit for the period		405,082	393,742	762,732	816,790
Other comprehensive income		-	-	-	-
Total comprehensive income for the period		405,082	393,742	762,732	816,790
Basic and diluted earnings per share (Rupees)	18	2.95	2.87	5.55	5.94

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, 2019 - UNAUDITED

	Note	Quarter ended		Half year ended	
		December 31, 2019	December 31, 2018	December 31, 2019	December 31, 2018
← Rupees '000 →					
Revenue from contracts with customers	12	7,087,892	4,954,181	12,459,954	10,634,223
Cost of sales		(5,539,913)	(3,903,010)	(9,544,658)	(8,385,953)
Gross profit		1,547,979	1,051,171	2,915,296	2,248,270
Distribution costs	13	(577,492)	(279,061)	(1,066,747)	(749,396)
Administrative expenses		(144,781)	(122,723)	(278,701)	(252,112)
Other expenses		(32,000)	(36,000)	(68,000)	(61,000)
Other income	14	24,326	73,212	44,678	134,545
Profit from operations		818,032	686,599	1,546,526	1,320,307
Finance cost	15	(201,013)	(177,881)	(359,608)	(300,541)
Share of net income of associate accounted for using equity method		2,500	-	2,500	-
Profit before income tax		619,519	508,718	1,189,418	1,019,766
Income tax expense	16	113,750	(114,976)	(35,000)	(202,976)
Profit for the period		733,269	393,742	1,154,418	816,790
Other comprehensive income:					
Items that will be reclassified to profit or loss					
Exchange revaluation reserve		(49,039)	347,165	(158,986)	413,190
Total comprehensive income		684,230	740,907	995,432	1,229,980
Total comprehensive income attributable to:					
Owners of Attock Cement Pakistan Limited- Holding Company		571,296	609,194	900,957	1,074,641
Non-controlling interests		112,934	131,713	94,475	155,339
		684,230	740,907	995,432	1,229,980
Basic and diluted earnings per share (Rupees)	17	5.34	2.87	8.40	5.94

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

Chief Financial Officer

Chief Executive



Director