

ATTOCK CEMENT PAKISTAN LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2020 - Unaudited

	Note	Quarter ended		Nine months ended	
		March 31, 2020	March 31, 2019	March 31, 2020	March 31, 2019
-----Rupees in '000-----					
Revenue from contracts with customers	8	4,939,377	5,516,643	15,550,395	16,150,866
Cost of sales		(3,770,868)	(4,154,704)	(11,888,774)	(12,540,657)
Gross Profit		1,168,509	1,361,939	3,661,621	3,610,209
Distribution cost	9	(504,093)	(350,318)	(1,566,659)	(1,099,714)
Administrative expenses		(127,207)	(127,870)	(392,852)	(379,981)
Other expenses		(7,000)	(41,500)	(75,000)	(102,500)
Other income		18,398	28,592	63,076	163,137
Profit from operations		548,607	870,843	1,690,186	2,191,151
Finance cost		(101,269)	(184,736)	(447,616)	(485,277)
Share of net income of associate accounted for using equity method		-	-	2,500	-
Profit before income tax		447,338	686,107	1,245,070	1,705,874
Income tax expense		(94,000)	(126,702)	(129,000)	(329,678)
Profit for the period		353,338	559,405	1,116,070	1,376,196
Other comprehensive income					
Total comprehensive income for the period		353,338	559,405	1,116,070	1,376,196
Basic and Diluted earnings per share (Rupees)		2.57	4.07	8.12	10.01



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FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2020 - Unaudited

	Note	Quarter ended		Nine months ended	
		March 31, 2020	March 31, 2019	March 31, 2020	March 31, 2019
-----Rupees in '000-----					
Revenue from contracts with customers	8	6,601,530	5,516,643	19,061,484	16,150,866
Cost of sales		(4,876,260)	(4,154,704)	(14,420,918)	(12,540,657)
Gross Profit		1,725,270	1,361,939	4,640,566	3,610,209
Distribution costs	9	(511,957)	(350,318)	(1,578,704)	(1,099,714)
Administrative expenses		(128,344)	(127,870)	(407,045)	(379,981)
Other expenses		(7,000)	(41,500)	(75,000)	(102,500)
Other income		18,398	28,592	63,076	163,137
Profit from operations		1,096,367	870,843	2,642,893	2,191,151
Finance cost		(120,621)	(184,736)	(480,229)	(485,277)
Share of net income of associate accounted for using equity method		-	-	2,500	-
Profit before income tax		975,746	686,107	2,165,164	1,705,874
Income tax expense		(94,000)	(126,702)	(129,000)	(329,678)
Profit for the period		881,746	559,405	2,036,164	1,376,196
Other comprehensive income:					
Items that will be reclassified to profit or loss					
Exchange revaluation reserve		359,962	279,343	200,976	692,533
Total comprehensive income		1,241,708	838,748	2,237,140	2,068,729
Total comprehensive income attributable to:					
Oweners of Attock Cement Pakistan Limited - Holding Company		890,077	789,388	1,791,034	1,864,029
Non-controlling interest		351,631	49,360	446,106	204,700
Total comprehensive income for the period		1,241,708	838,748	2,237,140	2,068,729
Basic and Diluted earnings per share (Rupees)		6.42	4.07	14.82	10.01

