ATTOCK CEMENT PAKISTAN LIMITED

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2021 - UNAUDITED

	Note	Quarter ended		Nine months ended	
		Mar. 31, 2021	Mar. 31, 2020	Mar. 31, 2021	Mar. 31, 2020
		----------Rupees '000----------			
Revenue from contracts with customers	8	5,356,472	4,939,377	16,349,696	15,550,395
Cost of sales		(4,121,573)	(3,770,868)	(12,474,022)	(11,888,774)
Gross profit		1,234,899	1,168,509	3,875,674	3,661,621
Distribution costs	9	(440,402)	(504,093)	(1,795,994)	(1,566,659)
Administrative expenses		(158,520)	(127,207)	(433,765)	(392,852)
Other expenses		(34,000)	(7,000)	(86,000)	(75,000)
Other income		13,238	18,398	61,253	63,076
Profit from operations		615,215	548,607	1,621,168	1,690,186
Finance cost		(66,236)	(101,269)	(243,468)	(447,616)
Share of net income of associate accounted for using the equity method		-	-	2,985	2,500
Profit before income tax		548,979	447,338	1,380,685	1,245,070
Income tax expense		(135,000)	(94,000)	(422,000)	(129,000)
Profit for the period		413,979	353,338	958,685	1,116,070
Other comprehensive income:					
Total comprehensive income for the period		413,979	353,338	958,685	1,116,070
Basic and diluted earnings per share	Rs.	3.02	2.57	6.98	8.12

The annexed notes 1 to 13 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 NINE MONTHS PERIOD ENDED MARCH 31, 2021 - UNAUDITED

	Note	Quarter ended		Nine months ended	
		March 31, 2021	March 31, 2020	**March 31, 2021**	March 31, 2020
		Rupees '000			
Revenue from contracts with customers	8	**7,048,097**	6,601,530	**22,137,583**	19,061,484
Cost of sales		**(5,407,176)**	(4,876,260)	**(16,418,255)**	(14,420,918)
Gross profit		**1,640,921**	1,725,270	**5,719,328**	4,640,566
Distribution costs	9	**(485,463)**	(511,957)	**(1,941,255)**	(1,578,704)
Administrative expenses		**(213,558)**	(128,344)	**(753,767)**	(407,045)
Other expenses		**(34,000)**	(7,000)	**(86,000)**	(75,000)
Other income		**13,199**	18,398	**62,884**	63,076
Profit from operations		**921,099**	1,096,367	**3,001,190**	2,642,893
Finance cost		**(33,748)**	(120,621)	**(585,314)**	(480,229)
Share of net income of associate accounted for using equity method		**-**	-	**2,985**	2,500
Profit before income tax		**887,351**	975,746	**2,418,861**	2,165,164
Income tax expense		**(135,000)**	(94,000)	**(422,000)**	(129,000)
Profit for the period		**752,351**	881,746	**1,996,861**	2,036,164
Other comprehensive income:					
Items that will be reclassified to profit or loss					
Exchange revaluation reserve		**(341,566)**	359,962	**(659,540)**	200,976
Total comprehensive income		**410,785**	1,241,708	**1,337,321**	2,237,140
Total comprehensive income attributable to:					
Owners of Attock Cement Pakistan Limited - Holding Company		**413,162**	890,077	**1,188,098**	1,791,034
Non-controlling interests		**(2,377)**	351,631	**149,223**	446,106
		410,785	1,241,708	**1,337,321**	2,237,140
Basic and diluted earnings per share (Rs)		**4.49**	4.88	**11.51**	12.14

The annexed notes 1 to 12 form an integral part of these consolidated condensed interim financial statements.

Chief Financial Officer **Chief Executive** **Director**