



INTERIM REPORT SEPTEMBER 2017

FACTO CEMENT LIMITED



BOOK POST
UNDER POSTAL CERTIFICATE



FACTO CEMENT LIMITED
35, Darul Aman Housing Society, Block 7 & 8
Shahrah-e-Faisal, Karachi-75350
Phones : (+9221) 34530120-2, (+9221) 34530124

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CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Aamir Ghani Chairman
 Mr. Mohammed Yasin Fecto Chief Executive
 Mr. Khalid Yacoob
 Mr. Ijaz Ali
 Mr. Safdar Abbas Morawala
 Mr. Altaf A Hussain
 Mr. Mohammed Anwar Habib
 Mr. Jamil Ahmed Khan
 Mr. Rohail Ajmal (Nominee of Saudi Pak Industrial & Agricultural Investment Co. Ltd.)

SECRETARY

Mr. Abdul Samad, FCA

LEGAL ADVISOR

Mian Nisar Ahmed & Co. (MNACO)
 11-E/II, Main Gulberg
 Lahore

REGISTERED OFFICE

35-Darulaman Housing Society
 Block 7/8, Shahra-e-Faisal
 Karachi
 Website <http://www.fectogroup.com>

MARKETING OFFICE

House # 13, Najam Shaheed Street
 Atta ul Haq Road, Westridge-1
 Rawalpindi

AUDIT COMMITTEE

Mr. Mohammed Anwar Habib Chairman
 Mr. Safdar Abbas Morawala
 Mr. Altaf A. Hussain

HUMAN RESOURCE & REMUNERATION COMMITTEE

Mr. Jamil Ahmed Khan Chairman
 Mr. Aamir Ghani
 Mr. Mohammed Anwar Habib

AUDITORS

Rahman Sarfaraz Rahim Iqbal Rafiq,
 Chartered Accountants

SHARE REGISTRAR

Technology Trade (Private) Limited
 241-C, Block 2, P.E.C.H.S.
 Karachi

FACTORY

Sangjani, Islamabad



DIRECTORS' REVIEW

Your directors are pleased to present before you their report together with the un-audited financial results of the company for the Three Months ended September 30, 2017.

OVERVIEW

During the period under review overall dispatches of cement industry witnessed a growth of 15.29% with total sales volume of 10.35 million tons as against the total sales volume of 8.98 million tons of same period last year. Local sales volume of the industry increased by 21.94% with dispatches of 9.06 million tons as against the sales volume of 7.43 million tons of same period last year whereas exports of the industry reduced by 16.70% with sales volume of 1.29 million tons as against the sales volume of 1.55 million tons of same period last year.

OPERATING PERFORMANCE

The production and dispatches of the Company for the period under review were as follows:

	-----TONS-----		
	2017	2016	CHANGE IN%
<u>Production</u>			
Clinker	120,540	205,140	(41.24)
Cement	192,350	197,792	(2.75)
<u>Dispatches</u>			
Local	163,942	158,608	3.36
Export	26,315	37,481	(29.70)
Total	<u>190,257</u>	<u>196,089</u>	<u>(2.97)</u>

During the period under review, production of clinker and cement decreased by 41.24% and 2.75% as compared to same period last year.



Overall sales volume of the Company decreased by 2.97% during the period under review, local sales volume increased by 3.36% whereas exports decreased by 29.70% of same period last year.

FINANCIAL RESULTS

During the period under review Company achieved gross local sales revenue of Rs. 1,552 million as against Rs. 1,511 million of same period last year witnessing a growth of 2.71%. Main reason for such growth was volumetric growth in local sales volume, however, increase in Federal Excise Duty (FED) from Rs. 1,000 per MT to Rs. 1,250 per MT effective July 01, 2017 resulted reduction in net local sales revenue to Rs. 1,094 million as against Rs. 1,109 million of same period last year, since impact of higher FED could not be passed on to consumers due to market conditions. Exports revenue reduced to Rs. 128 million as against Rs. 188 million of same period last year showing reduction of 30.11% as against reduction in volume by 29.70%.

Cost of sales during the period under review decreased by 6.28% as against reduction in sales volume by 2.97%. Cost of fuel and power reduced by 26.70% as against reduction in production of clinker and cement by 41.24% and 2.75% respectively, the reduction did not correspond to reduction in volume mainly because increase in prices of coal in international market by approximately 30%. Company achieved gross profit of Rs. 278 million as against the gross profit of Rs. 410 million of same period last year.

Administrative expenses increased whereas distribution and Finance costs reduced during the period under review as compared to same period last year. Company achieved net profit before taxation of Rs. 172 million as against Rs. 291 million of same period last year. Provision for taxation reduced during the period due to lesser profit and hence the Company achieved net profit after taxation of Rs. 128 million as against Rs. 199 million of same period last year. EPS for the period was of Rs. 2.55 per share as against Rs. 3.96 of same period last year.



FUTURE OUTLOOK

Demand of cement has witnessed growth in local market during the period. It is expected that demand in local market will sustain during current financial year backed by improved law and order situation, implementation of projects under CPEC and Government funded projects. Exports specially Afghanistan are expected to continue show reduction in volume as increased demand in local market, less retention price coupled with situation at the border will affect supply. On cost side as elaborated above coal prices in international market have been increasing and same will definitely push up cost of production in the absence of any pass on effect to end consumer.

ACKNOWLEDGEMENT

The Board would like to place on record their sincere appreciation to all the banks, customers and employees of the Company for their continued support, co-operation and dedicated work.

On behalf of the Board

(MOHAMMED YASIN FECTO)
Chief Executive

Karachi: October 30, 2017



Fecto Cement Limited
Condensed Interim Balance Sheet as at September 30, 2017

Note	Un-audited September 30, 2017 (Rupees in '000)	Audited June 30, 2017
EQUITY & LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorised Capital 75,000,000 Ordinary shares of Rs. 10/- each	<u>750,000</u>	<u>750,000</u>
Issued, subscribed and paid-up 50,160,000 Ordinary shares of Rs. 10/- each Issued for cash	<u>501,600</u>	<u>501,600</u>
GENERAL RESERVE	<u>550,000</u>	<u>550,000</u>
ACCUMULATED PROFIT	<u>2,969,966</u>	<u>2,842,223</u>
	<u>4,021,566</u>	<u>3,893,823</u>
NON-CURRENT LIABILITIES		
Deferred taxation	5 371,193	377,960
CURRENT LIABILITIES		
Trade and other payables	6 481,762	547,854
CONTINGENCIES AND COMMITMENTS		
	<u>4,874,521</u>	<u>4,819,637</u>
PROPERTY, PLANT AND EQUIPMENT		
Operating assets	8 1,765,589	1,793,514
Capital work in progress	9 42,294	31,578
	<u>1,807,883</u>	<u>1,825,092</u>
		-
LONG TERM LOANS AND DEPOSITS	31,340	24,733
CURRENT ASSETS		
Stores and spares	10 1,120,683	948,290
Stock-in-trade	11 1,098,393	1,277,174
Trade debts - considered good	52,987	16,087
Short Term Investment	203,429	102,390
Loans, advances, deposits, prepayments and accrued markup	50,937	71,241
Taxation - net	77,188	97,262
Cash and bank balances	431,681	457,368
	<u>3,035,298</u>	<u>2,969,812</u>
	<u>4,874,521</u>	<u>4,819,637</u>

The annexed notes 1 to 15 form an integral part of these financial statements


(MOHAMMED' YASIN FECTO)
Chief Executive


(ROHAIL AJMAL)
Director


(ABDUL SAMAD)
Chief Financial Officer



Fecto Cement Limited
Condensed Interim Profit & Loss Account (Un-audited)
for the three months ended September 30, 2017

Note	2017 (Rupees in '000)	2016
Sales -net	12 1,222,842	1,298,367
Cost of sales	13 (944,437)	(888,633)
Gross Profit	<u>278,405</u>	409,734
Administrative expenses	(66,044)	(60,506)
Distribution cost	(36,148)	(40,691)
Finance cost	(721)	(1,403)
Other income	8,888	5,215
	<u>(94,025)</u>	(97,385)
	<u>184,380</u>	312,349
Workers' funds	<u>(12,722)</u>	(21,552)
Profit before taxation	<u>171,658</u>	290,797
Provision for taxation		
Current	(50,682)	(98,501)
Deferred	6,767	6,514
	<u>(43,915)</u>	(91,987)
Profit after taxation	<u>127,743</u>	<u>198,810</u>
	(Rupees)	
Earning per share - basic & diluted	<u>2.55</u>	<u>3.96</u>

The annexed notes 1 to 15 form an integral part of these financial statements


(MOHAMMED' YASIN FECTO)
Chief Executive


(ROHAIL AJMAL)
Director


(ABDUL SAMAD)
Chief Financial Officer



Fecto Cement Limited
Condensed Interim Statement of Comprehensive Income (Un-audited)
for the three months ended September 30, 2017

	2017	2016
	(Rupees in '000)	
Net Profit after taxation	127,743	198,810
Other comprehensive income		
Other comprehensive income for the period	-	-
Total comprehensive Income for the period	<u>127,743</u>	<u>198,810</u>

The annexed notes 1 to 15 form an integral part of these financial statements


(MOHAMMED YASIN FECTO)
 Chief Executive


(ROHAIL AJMAL)
 Director


(ABDUL SAMAD)
 Chief Financial Officer



Fecto Cement Limited
Condensed Interim Cash Flow Statement (Un-audited)
for the three months ended September 30, 2017

	2017	2016
	(Rupees in '000)	
Profit before taxation	171,658	290,797
Adjustments for:		
Depreciation	27,407	27,609
Gain on disposal of operating assets	(982)	(3)
Fair value gain on re-measurement of investment	(1,039)	-
Finance cost	721	1,403
Operating Profit before working capital changes	<u>197,765</u>	<u>319,806</u>
(Increase) / Decrease in stores and spares	(172,393)	72,089
Decrease / (Increase) in stock-in-trade	178,781	(85,016)
(Increase) / Decrease in trade debts	(36,900)	1,022
Decrease / (Increase) in loans, advances, deposits, prepayments and accrued markup	20,304	(78,674)
(Decrease) / Increase in trade and other payables	(66,083)	290,843
Cash generated from operations	<u>121,474</u>	<u>520,071</u>
Income tax (paid/deducted) at source / refund	(30,608)	(20,824)
Long term loans and deposits	(6,607)	3,023
Net cash generated from operating activities	<u>84,259</u>	<u>502,270</u>
Cash flows from investing activities		
Fixed capital expenditure	(10,716)	(5,154)
Short Term Investment Made	(100,000)	-
Sale proceeds of operating assets	1,500	6
Net cash (used) in investing activities	<u>(109,216)</u>	<u>(5,148)</u>
Cash flows from financing activities		
Finance cost paid	(721)	(1,403)
Dividend paid	(9)	(25,461)
Net cash used in financing activities	<u>(730)</u>	<u>(26,864)</u>
Net (decrease) / increase in cash and cash equivalents	<u>(25,687)</u>	<u>470,258</u>
Cash and cash equivalents as at beginning of the period	457,368	328,942
Cash and cash equivalents as at end of the period	<u>431,681</u>	<u>799,200</u>

The annexed notes 1 to 15 form an integral part of these financial statements




(MOHAMMED YASIN FECTO)
 Chief Executive


(ROHAIL AJMAL)
 Director


(ABDUL SAMAD)
 Chief Financial Officer

Fecto Cement Limited
Condensed Interim Changes in Equity (Un-audited)
for the three months ended September 30, 2017

	Share Capital	General Reserve	Accumulated Profit	Total
	----- (Rupees in Thousands) -----			
Balance as at June 30, 2016	501,600	550,000	2,181,850	3,233,450
Total comprehensive income for the three months ended September 30, 2016	-	-	198,810	198,810
Balance as at September 30, 2016	501,600	550,000	2,380,660	3,432,260
Total comprehensive income for the nine months ended June 30, 2017	-	-	561,883	561,883
Transaction with owners recorded directly in equity				
Final Cash dividend @ 20% for the year ended June 30, 2016	-	-	(100,320)	(100,320)
Balance as at June 30, 2017	501,600	550,000	2,842,223	3,893,823
Total comprehensive income for the three months ended September 30, 2017	-	-	127,743	127,743
Balance as at September 30, 2017	501,600	550,000	2,969,966	4,021,566

The annexed notes 1 to 15 form an integral part of these financial statements


(MOHAMMED YASIN FECTO)
Chief Executive


(ROHAIL AJMAL)
Director


(ABDUL SAMAD)
Chief Financial Officer



Fecto Cement Limited
Notes to the Condensed Interim Financial Information (Un-audited)
for the three months ended September 30, 2017

1 STATUS AND NATURE OF BUSINESS

The Company was incorporated in Pakistan on February 28, 1981 as a public limited company with its Registered Office situated at 35-Darulaman Housing Society, Block 7/8, Shahra-e-Faisal, Karachi, Sindh. Its shares are quoted on Pakistan Stock Exchange. It is principally engaged in production and sale of cement.

2 BASIS OF PREPARATION

2.1 Statement of compliance

These Condensed interim financial information of the Company for the three months period ended September 30, 2017 has been prepared in accordance with the requirements of the International Accounting Standard 34 - Interim Financial Reporting and the provisions of and directives issued under Companies Ordinance, 1984. In case where requirements differ, the provisions and directives issued under the Companies Ordinance, 1984 have been followed.

This condensed interim financial information is unaudited and is being submitted to the shareholders as required under section 245 of the Companies Ordinance, 1984 and the listing regulation of Pakistan Stock Exchange.

This condensed interim financial information does not include all the information required for full annual financial statements and should be read in conjunction with the annual audited financial statements of the company as at and for the year ended June 30, 2017.

The comparative balance sheet presented in this condensed interim financial information as at September 30, 2017 has been extracted from the audited financial statements of the Company for the year ended June 30, 2017, whereas the comparative profit and loss account, statement of comprehensive income, statement of changes in equity and the cash flow statement are extracted from the unaudited condensed interim financial information for the three months period ended September 30, 2016.

2.2 Basis of measurement

These Condensed financial information are prepared under the historical cost convention except short investments which are measured at fair value.

2.3 Functional and presentation currency

This condensed interim financial information is presented in Pakistani Rupees which is the Company's functional currency.

3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted in the preparation of these condensed interim financial information are the same as those applied in the preparation of preceding annual financial statement for the year ended June 30, 2017.



4 ACCOUNTING ESTIMATES, JUDGEMENTS AND FINANCIAL RISK MANAGEMENT

The preparation of condensed interim financial information requires management to make judgments, estimates and assumption that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. However, actual results may differ from these estimates.

In preparing these condensed interim financial information, the significant judgments made by management in applying the company's accounting policies and the key sources of estimates uncertainty were the same as those that applied to the financial statements as at and for the year ended June 30, 2017.

The Company's financial risk management objectives and policies are consistent with those disclosed in the annual financial statement as at and for the year ended June 30, 2017.

	Un-audited September 30, 2017 (Rupees in '000)	Audited June 30, 2017 (Rupees in '000)
5 DEFERRED TAXATION		
Taxable temporary differences arising in respect of :		
Accelerated tax depreciation	376,928	383,620
Deductible temporary difference arising in respect of		
Unrealized gain on short term investment	(221)	(181)
Provision against slow moving and obsolete spares	(4,029)	(3,994)
Provision for bad debts	(1,485)	(1,485)
	<u>371,193</u>	<u>377,960</u>
6 TRADE AND OTHER PAYABLES		
Creditors for Goods:		
Other creditors	79,117	168,596
Associated company	2,896	213
Accrued expenses	85,746	50,692
Leave encashment payable	31,374	51,461
Workers' funds	173,675	160,953
Advances from customers	48,852	52,672
Deposits from dealers, contractors and suppliers	10,059	10,080
Royalty payable	4	3
Excise duty payable	5,777	15,118
Sales tax payable	280	1,303
Unclaimed dividend	17,844	17,851
Unpaid dividend	362	362
Other liabilities	25,776	18,550
	<u>481,762</u>	<u>547,854</u>

7 CONTINGENCIES AND COMMITMENTS

7.1 CONTINGENCIES

7.1.1 There is no material change in contingencies since June 30, 2017

	Un-audited September 30, 2017 (Rupees in '000)	Audited June 30, 2017 (Rupees in '000)
7.2 COMMITMENTS		
Outstanding letters of credit	<u>11,124</u>	<u>177,603</u>
8 FIXED ASSETS - property, plant and equipment		
Opening written down value	1,793,514	1,866,838
Addition during the period / year at cost		
Plant, machinery and equipment	-	33,708
Motor Vehicle	-	3,318
	-	37,026
Written down value of deletions during the period / year		
Depreciation for the period / year	(518)	(162)
	<u>(27,407)</u>	<u>(110,188)</u>
	<u>(27,925)</u>	<u>(110,350)</u>
	<u>1,765,589</u>	<u>1,793,514</u>
9 CAPITAL WORK IN PROGRESS		
Building		
Opening balance	31,578	806
Expenditure incurred during the year	10,716	30,772
	<u>42,294</u>	<u>31,578</u>
10 STORES AND SPARES		
Stores	345,062	328,540
Spares	650,723	605,721
Store in transit	139,898	29,029
Provision against slow moving and obsolete spares	(15,000)	(15,000)
	<u>1,120,683</u>	<u>948,290</u>
11 STOCK IN TRADE		
Finished goods	44,740	32,657
Work-in-process	215,200	452,115
Raw Material	796,777	763,238
Packing Material	41,676	29,164
	<u>1,098,393</u>	<u>1,277,174</u>



12 SALES-NET

Sales - Local
Less: Excise duty
Sales tax

Three months ended September 30
2017 2016
(Rupees in '000)

	1,551,626	1,511,205
	<u>204,927</u>	<u>158,608</u>
	<u>252,368</u>	<u>243,528</u>
	<u>457,295</u>	<u>402,136</u>
	<u>1,094,331</u>	<u>1,109,069</u>

- Export
Export Rebate

	<u>127,940</u>	<u>188,355</u>
	<u>571</u>	<u>943</u>
	<u>128,511</u>	<u>189,298</u>
	<u>1,222,842</u>	<u>1,298,367</u>

13 COST OF SALES

Raw and packing material consumed:

Opening stock
Purchases
Excavation / Transportation cost

	792,402	668,285
	111,073	156,471
	<u>49,751</u>	<u>39,492</u>
	<u>953,226</u>	<u>864,248</u>
	<u>(838,453)</u>	<u>(683,755)</u>

Closing stock

	114,773	180,493
--	---------	---------

Fuel and power
Stores and spares consumed
Salaries, wages and benefits
Insurance
Repairs and maintenance
Depreciation
Other manufacturing overheads

	421,798	575,415
	39,308	37,377
	100,681	119,224
	6,608	6,547
	733	4,719
	19,815	19,568
	<u>15,889</u>	<u>14,835</u>

Opening work-in-process
Closing work-in-process
Cost of goods manufactured
Opening finished goods
Closing finished goods

	719,605	958,178
	452,115	227,849
	<u>(215,200)</u>	<u>(291,468)</u>
	<u>956,520</u>	<u>894,559</u>
	32,657	25,910
	<u>(44,740)</u>	<u>(31,836)</u>
	<u>944,437</u>	<u>888,633</u>

14 TRANSACTIONS / BALANCES WITH RELATED PARTIES

The related parties comprise of group companies (associated companies), directors, and their close family members, staff provident fund, executives and major shareholders of the Company. Remuneration and benefits to executives of the Company are in accordance with the terms of their employment while contribution to the provident fund is in accordance with the staff service rule. Transactions during the period along with balances with related parties other than those disclosed elsewhere in the financial statements were as follows:

Three months ended September 30
2017 2016
(Rupees in '000)

Associated company (Frontier Paper Products (Private) Ltd.)

Balance as on July 01, 2017	213	2,413
Purchases	81,784	96,099
Payment during the year	<u>(79,101)</u>	<u>(94,041)</u>
Balance as on September 30, 2017	<u>2,896</u>	<u>4,471</u>

Three months ended September 30
2017 2016
(Rupees in '000)

Others

Chief Executive's remuneration	3,606	4,999
Director's remuneration	-	4,999
Directors' meeting fee	35	25
Key management personnel remuneration (excluding Chief Executive and Directors)	55,667	57,717
Repayment of advances by key management personnel	494	499
Outstanding loans to key management personnel as on September 30, 2017	2,474	3,433

Others (Provident Fund)

Contribution to employees' provident fund	4,434	4,481
Payable to provident fund	3,301	1,810

15. GENERAL

15.1 These condensed interim financial statements do not include the effect of Final Cash dividend @ 25% for the year ended June 30, 2017 which has been approved in the Annual General Meeting held on October 26, 2017

15.2 These financial statements were authorised for issue in the Board of Directors meeting held on October 30, 2017


(MOHAMMED YASIN FECTO)
Chief Executive


(ROHAIL AJMAL)
Director


(ABDUL SAMAD)
Chief Financial Officer



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- 📖 Knowledge center
- 📊 Risk profiler*
- 📊 Financial calculator
- 📧 Subscription to Alerts (event notifications, corporate and regulatory actions)
- 📱 Jamapunji application for mobile device
- 📖 Online Quizzes



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*Mobile apps are also available for download for android and ios devices

چکا ہے کہ کونے کے زخوں میں اضافے کا رجحان ہے اور اگر اس اضافی لاگت کو صارفین تک منتقل نہ کیا گیا تو اس بات میں کوئی شک نہیں کہ پیداواری لاگت میں مزید اضافہ ہوگا۔

اظہار تشکر

ڈائریکٹر تمام بینکوں، صارفین اور کمپنی کے ملازمین کا کمپنی کے لیے ان کی مسلسل حمایت، تعاون اور خلوص نیت سے کام کرنے پر تہ دل سے مشکور

ہیں۔

منجانب بورڈ
(Signature)
محمد سلیم بیگلو
چیف ایگزیکٹو

بہ مقام کراچی: 30 اکتوبر 2017



آپ کی کمپنی کے ڈائریکٹر انتہائی مسرت کے ساتھ کمپنی کی کارکردگی کا جائزہ مع غیر آڈٹ شدہ مالیاتی دستاویزات بابت سہ ماہی 30 ستمبر 2017 آپ کی خدمت میں پیش کر رہے ہیں۔

جائزہ

دوران سال رواں سیمنٹ کی صنعت میں مجموعی فروختگی 10.35 ملین ٹن کے اعتبار سے مجموعی طور پر مال کی روانگی میں 15.29 فیصد کی شرح نمو ریکارڈ کی گئی جبکہ گزشتہ سال اسی عرصے کے دوران مجموعی فروختگی کا حجم 8.98 ملین ٹن تھا۔ مقامی سطح پر صنعت میں فروختگی کا حجم 9.06 ملین ٹن رہا اور اس اعتبار سے 21.94 فیصد اضافہ ریکارڈ کیا گیا جبکہ گزشتہ سال اسی عرصے کے دوران مقامی فروختگی کا حجم 7.43 ملین ٹن تھا۔ اس کے برعکس برآمدات کی مد میں صنعت کی سطح پر فروختگی کا مجموعی حجم 1.29 ملین ٹن رہا جس کے اعتبار سے 16.70 فیصد کی کمی رہی جبکہ گزشتہ سال اسی عرصے کے دوران برآمدات کی مد میں فروختگی کا یہ حجم 1.55 ملین ٹن تھا۔

کارکردگی بر مبنی کاروباری افعال

زیر نظر دورانیے کے دوران کمپنی کی جانب سے پیداوار اور مال کی روانگی کا جائزہ ذیل میں پیش خدمت ہے۔

تبدیلی فیصد میں	2016	2017	تبدیلی فیصد میں
پیداوار	120,540	205,140	(41.24)
کلکٹر	192,350	197,792	(2.75)
سیمنٹ			
مال کی روانگی			
مقامی	163,942	158,608	3.36
برآمدات	26,315	37,481	(29.70)
مجموعی	190,257	196,089	(2.97)

زیر نظر دورانیے میں گزشتہ سال اسی عرصے کے مقابلے میں کلکٹر کی پیداوار میں 41.24 فیصد کی کمی جبکہ سیمنٹ کی پیداوار میں 2.75 فیصد کی کمی رہی۔

کمپنی کی فروختگی کے مجموعی حجم میں زیر نظر دورانیے کے دوران 2.97 فیصد کی کمی ریکارڈ کی گئی۔ مقامی سطح پر فروختگی کے مجموعی حجم میں 3.36 فیصد کا اضافہ تھا۔ جبکہ گزشتہ سال اسی عرصے کے مقابلے میں برآمدات میں 29.70 فیصد کی کمی رہی۔

مالیاتی نتائج

زیر نظر دورانیے کے دوران مقامی مجموعی فروختگی سے کمپنی نے 1,552 ملین روپے کی آمدن حاصل کی جبکہ گزشتہ سال اسی عرصے کے دوران مقامی مجموعی فروختگی سے حاصل ہونے والی آمدن 1,511 ملین روپے تھی۔ اس لحاظ سے اس آمدن میں 2.71 فیصد اضافہ ریکارڈ کیا گیا ہے۔ آمدن میں اضافہ مقامی سطح میں فروختگی میں اضافے کی وجہ سے ہے۔ جب کہ فیڈرل ایکسائز ڈیوٹی کی جولائی 2017 سے 1,000 روپے سے بڑھ کر 1,250 روپے فی میٹرک ٹن کر دی گئی۔ مقامی مارکیٹ کو مد نظر رکھتے ہوئے فیڈرل ایکسائز ڈیوٹی کی اضافی لاگت کو صارفین تک منتقل نہ کیا گیا۔ نتیجتاً مقامی سطح پر آمدن 1,094 ملین روپے رہی۔ جبکہ یہی آمدن گزشتہ سال اسی عرصے کے دوران 1,109 ملین روپے تھی۔ برآمدات سے حاصل ہونے والی آمدن اس عرصے کے دوران 32.11 فیصد کی کمی کے ساتھ 128 ملین روپے رہی جبکہ یہی آمدن گزشتہ سال اسی عرصے کے دوران 188 ملین روپے رہی۔

زیر نظر دورانیے میں لاگت برائے فروختگی میں 6.28 فیصد کی کمی جبکہ فروختگی کے حجم میں 2.97 فیصد کی کمی ریکارڈ کی گئی۔ ایجنڈوں اور بجلی کی لاگت میں 26.28 فیصد کمی ہوئی جبکہ سیمنٹ کی پیداوار 2.75 فیصد اور کلکٹر کی پیداوار 41.24 فیصد کم رہی۔ لاگت میں کمی پیداوار میں کمی کے مطابق نہ ہو سکی۔ کیونکہ عالمی منڈی میں کونکے کی قیمتوں میں تقریباً 30 فیصد اضافہ ہوا۔ لہذا اس سہ ماہی کے دوران کمپنی نے 278 ملین روپے کا خام منافع حاصل کیا۔ جبکہ گزشتہ سال اسی عرصے کے دوران کمپنی کا خام منافع 410 ملین روپے تھا۔

اس سہ ماہی کے دوران گزشتہ سال اسی عرصے کے مقابلے میں انتظامی لاگت میں اضافہ جب کہ تقسیم مال اور ترمیمی لاگت میں کمی آئی ہے۔ کمپنی نے اس عرصے کے دوران قبل از ادائیگی ٹیکس 172 ملین روپے کا صافی منافع حاصل کیا جو کہ گزشتہ سال اسی عرصے کے دوران 291 ملین روپے تھا۔ اس عرصے کے دوران منافع میں کمی کی وجہ سے ٹیکس کے پروویژن میں بھی کمی ہوئی اور اس طرح کمپنی نے بعد از ادائیگی ٹیکس 128 ملین روپے کا صافی منافع حاصل کیا ہے جو کہ گزشتہ سال اسی عرصے کے دوران 199 ملین روپے تھا، اس عرصے میں آمدن فی حصص 2.55 روپے رہی۔ جبکہ گزشتہ سال اسی عرصے کے دوران آمدن فی حصص 3.96 روپے تھی۔

مستقبل پہ نظر

زیر نظر دورانیے کے دوران مقامی سطح پر سیمنٹ کی مانگ میں اضافہ ہوا۔ امید کی جاتی ہے کہ رواں مالی سال کے دوران میں یہی رجحان دیکھنے کو ملے گا جس کی بنیادی وجوہات میں امن عامہ کی بہتر صورتحال، سی بی کے اور حکومت کے تحت شروع کیے جانے والے پروڈیکشن پر ہونے والا کام ہے۔ مقامی سطح پر سیمنٹ کی مانگ میں اضافے کی وجہ سے برآمدات میں کمی کے امکانات اور بالخصوص افغانستان کو کی جانے والی برآمدات کے امکانات معدوم ہیں۔ کم از کم قیمتیں اور سرحدوں پر کشیدہ صورتحال کے منفی اثرات سہلائی پر پڑ سکتے ہیں۔ جبکہ اگر پیداواری لاگت کا جائزہ لیا جائے تو جیسا کہ پہلے ذکر کیا جا

