

ABL/CA/2025-26/23

October 28, 2025

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi

FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2025

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on October 28, 2025 at 11:30 hours at Karachi, recommended the following:

(i) CASH DIVIDEND

NIL

(ii) BONUS SHARES

NIL

(iii) RIGHT SHARES

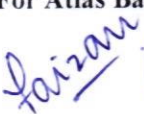
NIL

The condensed interim financial statements of the Company are enclosed as Annexures - A to D.

The quarterly report of the Company for the period ended September 30, 2025 will be transmitted through PUCARS separately, within the specified time.

Yours Sincerely,

For Atlas Battery Limited


Faizan Raza Nayani
Company Secretary



CC: Executive Director/HOD
Offsite-II Department
Supervision Division
Securities & Exchange Commission of Pakistan
63, NIC Building, Jinnah Avenue
Blue Area
Islamabad.

ATLAS BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

Un-audited Audited
September 30, June 30,
2025 2025
----- Rupees in '000 -----

ASSETS

Non-current assets

Property, plant and equipment

5,284,785

5,115,189

Intangible assets

502

732

Investments

-

-

Long term loans

3,848

3,722

Long term deposits

51,893

50,273

5,341,028

5,169,916

Current assets

Stores, spares and loose tools

760,432

694,849

Stock-in-trade

8,374,709

7,742,569

Trade debts

3,466,872

2,607,512

Loans and advances

31,348

15,031

Deposits and prepayments

155,865

30,931

Investments

635,592

620,685

Other receivables

-

2,317

Sales tax refundable - net

185,204

-

Taxation - net

1,275,807

996,826

Bank balances

757,623

1,028,210

15,643,452

13,738,930

Total assets

20,984,480

18,908,846



[Handwritten Signature]

Atlas Battery Limited

Head Office: D-181, Central Avenue, S.I.T.E., Karachi-75730 Ph: (92-21) 111-247-225 Fax: (92-21) 32564703

Email: abl@abl.atlas.pk Website: www.abl.atlas.pk

ISO 9001
ISO 14001
ISO 45001
BUREAU VERITAS
Certification



ATLAS BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

Un-audited September 30, 2025	Audited June 30, 2025
----- Rupees in '000 -----	

EQUITY AND LIABILITIES

Share capital and reserves

Authorized capital

150,000,000 (June 30, 2025: 150,000,000)

ordinary shares of Rs.10 each

1,500,000

1,500,000

Issued, subscribed and paid up capital

35,017,033 (June 30, 2025: 35,017,033)

ordinary shares of Rs.10 each

350,170

350,170

Revenue reserves

General reserve

Un-appropriated profit

5,037,500

5,037,500

1,714,520

1,664,064

6,752,020

6,701,564

Capital reserve

Surplus on revaluation of leasehold land

849,586

849,586

Total equity

7,951,776

7,901,320

Liabilities

Non-current liabilities

Lease liabilities

Long term borrowings

Deferred income - government grant

Staff retirement benefits

Deferred taxation

454,347

482,930

1,128,651

1,272,179

11,653

12,755

163,840

152,427

87,233

161,818

1,845,724

2,082,109

Current liabilities

Trade and other payables

Sales tax payable - net

Accrued mark-up

Current portion of lease liabilities

Current maturity of long term borrowings

Current portion of deferred income - government grant

Short term borrowings

Unclaimed dividend

4,222,731

3,526,232

-

171,768

152,001

194,714

101,132

94,607

441,793

378,977

4,670

4,869

6,200,184

4,489,053

64,469

65,197

11,186,980

8,925,417

13,032,704

11,007,526

Total liabilities

Contingencies and commitments

Total equity and liabilities

20,984,480

18,908,846



Atlas Battery Limited

Head Office: D-181, Central Avenue, S.I.T.E., Karachi-75730 Ph: (92-21) 111-247-225 Fax: (92-21) 32564703

Email: abl@abl.atlas.pk Website: www.abl.atlas.pk



ATLAS BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

	Quarter ended	
	September 30,	September 30,
	2025	2024
	----- Rupees in '000 -----	
Sales - net	8,475,849	9,885,376
Cost of sales	(7,593,538)	(8,594,332)
Gross profit	882,311	1,291,044
Distribution cost	(429,562)	(411,307)
Administrative expenses	(150,369)	(156,490)
Other income	21,930	26,375
Other expenses	(19,453)	(45,242)
Profit from operations	304,857	704,380
Finance cost	(220,714)	(313,918)
Profit before income tax, final tax and revenue tax	84,143	390,462
Final taxes	(2,236)	(6,665)
Revenue tax	(85,165)	(11,620)
Profit before income tax	(3,258)	372,177
Income tax		
Current tax - for the quarter including super tax	(20,871)	(149,399)
- for the prior years	-	-
Deferred tax	74,585	1,812
	53,714	(147,587)
Profit after taxation	50,456	224,590
Other comprehensive income	-	-
Total comprehensive income	50,456	224,590
	----- Rupees -----	
Earnings per share - basic and diluted	1.44	6.41



Dr.

ATLAS BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

FOR THE QUARTER ENDED SEPTEMBER 30, 2025

	Issued, subscribed and paid-up capital	Revenue reserves		Capital reserve	Total
		General reserve	Un-appro- priated profit	Surplus on revaluation of leasehold land	
Balance as at July 1, 2024	350,170	5,037,500	2,281,911	849,586	8,519,167
Transaction with owners, recognized directly in equity					
Final cash dividend for the year ended June 30, 2024 at the rate of Rs.20 per share	-	-	(700,341)	-	(700,341)
Total comprehensive income for the quarter ended September 30, 2024					
Profit for the quarter	-	-	224,590	-	224,590
Other comprehensive income	-	-	-	-	-
	-	-	224,590	-	224,590
Balance as at September 30, 2024	350,170	5,037,500	1,806,160	849,586	8,043,416
Total comprehensive income for the period ended June 30, 2025					
Loss for the period	-	-	(133,385)	-	(133,385)
Other comprehensive loss	-	-	(8,711)	-	(8,711)
	-	-	(142,096)	-	(142,096)
Balance as at June 30, 2025	350,170	5,037,500	1,664,064	849,586	7,901,320
Total comprehensive income for the quarter ended September 30, 2025					
Profit for the quarter	-	-	50,456	-	50,456
Other comprehensive income	-	-	-	-	-
	-	-	50,456	-	50,456
Balance as at September 30, 2025	350,170	5,037,500	1,714,520	849,586	7,951,776



[Signature]

ATLAS BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

	Quarter ended	
	September 30, 2025	September 30, 2024
	----- Rupees in '000 -----	
Cash flows from operating activities		
Profit before income tax, final tax and revenue tax	84,143	390,462
Adjustments for non-cash charges and other items:		
Depreciation	136,325	132,769
Amortization	229	340
Provision for gratuity	6,703	7,105
Provision for compensated leave absences	13,763	16,767
Fair value gain on investments at fair value through profit or loss	(14,907)	(20,275)
Loss on disposal of operating fixed assets	-	3,995
Provision for doubtful debts	5,700	7,250
Finance cost	220,714	313,918
	452,670	852,331
Changes in working capital:		
(Increase) / decrease in current assets		
- Stores, spares and loose tools	(65,583)	(51,732)
- Stock-in-trade	(632,140)	2,876,377
- Trade debts	(865,060)	(115,705)
- Loans and advances	(16,317)	(26,950)
- Deposits and prepayments	(124,934)	(147,460)
- Other receivables	2,317	-
- Sales tax receivable - net	(356,972)	147,557
	(2,058,689)	2,682,087
Increase / (decrease) in current liabilities		
- Trade and other payables	689,906	1,189,639
	(1,368,783)	3,871,726
Cash (used in) / generated from operations	(916,113)	4,724,057
Finance cost paid	(236,402)	(372,548)
Income and final taxes paid (including tax deducted at source)	(387,253)	(75,149)
Gratuity paid	-	(76,015)
Compensated leave absences paid	(2,455)	(2,739)
Long term loans - net	(126)	(99)
Long term deposits - net	(1,620)	(15,124)
Net cash (used in) / generated from operating activities - carried forward	(1,543,969)	4,182,383



Signature

ATLAS BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

	Quarter ended	
	September 30, 2025	September 30, 2024
	----- Rupees in '000 -----	
Net cash (used in) / generated from operating activities - brought forward	(1,543,969)	4,182,383
Cash flows from investing activities		
Payments for property, plant and equipment	(333,082)	(153,888)
Proceeds from sale of property, plant and equipment	27,159	8,691
Payments for investments	-	(35,000)
Net cash (used in) investing activities	(305,923)	(180,197)
Cash flows from financing activities		
Lease rentals paid	(49,083)	(46,574)
Long term borrowings obtained	-	-
Long term borrowings repaid	(82,015)	(82,013)
Short term borrowings - net	1,711,131	(3,604,707)
Dividend paid	(728)	(594,233)
Net cash generated from / (used in) financing activities	1,579,305	(4,327,527)
Net (decreased) in cash and cash equivalents	(270,587)	(325,341)
Cash and cash equivalents at beginning of the period	1,028,210	1,191,592
Cash and cash equivalents at end of the period	757,623	866,251



[Signature]

(End)