

April 29, 2026

ABL/CA/2025-26/35

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

Mandatory Shariah Disclosures for the Half Year Ended December 31, 2025

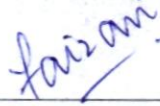
Dear Sir,

In compliance with the requirements of PSX Regulations 5.6.9A and 5A.13(e), please find attached the Shariah Disclosures for the half year ended December 31, 2025.

You may please inform the TRE certificate holders of the exchange accordingly.

Yours Sincerely,

For and on behalf of
Atlas Battery Limited



Faizan Raza Nayani
Company Secretary

ATLAS BATTEY LIMITED

SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE COMPANIES ACT, 2017

For the half year ended December 31, 2025

Description	Note	Un-audited December 31, 2025		Audited June 30, 2025	
		Convent- ional	Shariah Compliant	Convent- ional	Shariah Compliant
----- (Rupees in '000) -----					
Statement of financial position					
Liabilities					
Accrued mark-up		85,996	36,774	114,513	80,201
Lease liabilities		532,317	-	577,537	-
Long term borrowing including current portion	9	39,743	1,986,980	41,781	1,609,375
Short term borrowings	11	4,082,689	2,286,564	1,650,524	2,838,529
Assets					
Short term investment		650,792	-	620,685	-
Bank balances		57,627	119,697	61,038	90,169

Description	Note	Un-audited December 31, 2025		Un-audited December 31, 2024	
		Convent- ional	Shariah Compliant	Convent- ional	Shariah Compliant
----- (Rupees in '000) -----					

Statement of Comprehensive Income

Revenue					
Sales - net		-	15,563,165	-	17,005,832
Break-up of late payments or liquidated damages		-	-	-	-
Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah-compliant associates		-	-	-	-
Profit earned from Shariah-compliant bank deposits, bank balances, or TDR		-	-	-	-
Exchange gain earned from actual currency		-	-	-	-
Exchange gains earned using conventional derivative financial instruments		-	-	-	-
Profit paid on Islamic mode of financing		-	-	-	-
Total interest earned on any conventional loan or advance		-	-	-	-
Finance cost					
Mark-up on running finances / Musharakah finances		84,121	106,680	168,122	187,046
Mark-up on demand finances		76,825	4,975	61,827	34,045
Mark-up on finance against trust receipts		-	-	1,036	-
Mark-up on long term borrowings		3,077	87,853	3,548	75,969
Mark-up on lease liabilities		52,996	-	67,400	-
Other Income					
a) Fair value gain on investment at fair value through profit or loss		30,106	-	36,571	-
b) Others including gain on sale of fixed assets		-	15,196	-	13,257

Relationship with Shariah Compliant financial Institutions

The company has business relationship with shariah compliant financial institutions, including islamic banks and takaful operators in the ordinary course of business.

