

AHL/CS/4057/2026
July 30, 2026

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

Subject: **FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026**

Dear Sir,

We hereby inform that the Board of Directors of our Company, in its meeting held on Thursday, July 30, 2026, at 12:00 p.m. through video link, has approved the financial statements of the Company for the quarter ended June 30, 2026.

The unaudited condensed interim financial statements of the Company for the quarter ended June 30, 2026, are appended here as Annexures A – D.

Interim cash dividend of Rs. 'Nil' has been recommended.

The Quarterly Report of the Company for the period ended June 30, 2026, will be transmitted through PUCARS separately, within the specified time.

Thanking you,



Maheen Fatima
Company Secretary

Atlas Honda Limited

Karachi Plant: F-36, Estate Avenue, S.I.T.E., Karachi. **UAN :** 111-111-245, **Ph:** (92-21) 32575561-65, 32555561-5 **Fax:** (92-21) 32563758
Sheikhupura Plant: 26-27 Km, Lahore-Sheikhupura Road, Sheikhupura. **Ph:** (92-56) 3406501-08, 3406007-8, 3406016 **Fax:** (92-56) 3406009
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Faisalabad Office: 1st Floor, Meezan Executive Tower, 4 - Liaquat Road, Faisalabad. **Ph:** (92-41) 2541011-15 **Fax:** (92-41) 2541017
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Rahimyar Khan Office: Makhdoom Altaf Road, West Sadiq Canal Bank, Near City School, Rahim Yar Khan. **Ph:** (068) 5883415-19, 5888418-20 **Fax:** (068) 5883414

ATLAS HONDA LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UNAUDITED)
AS AT JUNE 30, 2026

ANNEXURE - A

	(Unaudited) June 30, 2026	(Audited) March 31, 2026
	----- (Rupees in '000) -----	
ASSETS		
Non current assets		
Property, plant and equipment	14,399,329	13,697,870
Intangible assets	16,577	20,585
Long term investments	476,811	456,204
Long term loans and advances	123,788	122,653
Long term deposits	43,726	43,726
	15,060,231	14,341,038
Current assets		
Stores, spares and loose tools	1,572,943	1,316,616
Stock-in-trade	15,037,461	11,695,941
Trade debts	3,298,969	2,881,796
Loans and advances	110,409	104,919
Trade deposits and prepayments	165,313	397,541
Accrued mark-up / interest	30,712	69,536
Other receivables including sales tax refundable	1,131,656	534,966
Taxation - net	5,220,603	3,488,848
Short term investments	31,591,872	31,400,849
Bank balances	32,385,676	39,282,991
	90,545,615	91,174,003
	105,605,846	105,515,041
EQUITY AND LIABILITIES		
Equity		
Share capital	1,240,879	1,240,879
Reserves	44,340,641	45,273,227
	45,581,521	46,514,106
Non current liabilities		
Lease liabilities	368,149	375,072
Staff retirement benefits	938,103	897,523
Deferred Taxation	1,135,398	1,381,928
Sindh Infrastructure Development Cess	891,669	-
	3,333,319	2,654,523
Current liabilities		
Trade and other payables	49,381,601	56,006,308
Unclaimed dividend	4,775,381	261,913
Dividend payable	2,432,124	-
Current portion of lease liabilities	101,900	78,191
	56,691,006	56,346,412
	60,024,325	59,000,935
Contingencies and commitments		
	105,605,846	105,515,041


Saquib H. Shirazi
Chief Executive Officer




Danyal Ahmed Rasheed
Chief Financial Officer

ATLAS HONDA LIMITED

ANNEXURE - B

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME (UN
FOR THE THREE MONTHS PERIOD ENDED JUNE 30, 2026

	Three months period ended June 30,	
	2026	2025
	----- (Rupees in '000) -----	
Sales - net	81,537,222	62,281,291
Cost of sales	(72,165,411)	(54,458,807)
Gross profit	9,371,811	7,822,484
Sales and marketing expenses	(1,542,418)	(1,171,160)
Administrative expenses	(401,705)	(298,907)
Other income	2,678,935	1,783,472
Other operating expenses	(500,143)	(354,770)
Share of net profit of an Associate	20,608	15,609
Operating profit	9,627,087	7,796,728
Finance costs	(78,858)	(34,309)
Profit before levies and income tax	9,548,229	7,762,419
Minimum tax differential	(5,815)	(7,782)
Final taxes	(10,343)	(1,942)
Profit before income tax	9,532,071	7,752,695
Income tax		
Current tax - for the period	(3,762,261)	(3,103,750)
Deferred tax - income	246,529	158,321
	(3,515,732)	(2,945,429)
Profit for the period	6,016,339	4,807,266
Other comprehensive income	-	-
Total comprehensive income	6,016,339	4,807,266
	---- (Rupees) ----	
Earnings per share - basic and diluted	48.48	38.74



Saquib H. Shirazi
Chief Executive Officer




Danyal Ahmed Rasheed
Chief Financial Officer

ATLAS HONDA LIMITED**ANNEXURE - C****CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)****FOR THE THREE MONTHS PERIOD ENDED JUNE 30, 2026**

	Three months period ended June 30,	
	2026	2025
	----- (Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated (used in) / from operations	(678,029)	3,564,362
Income tax paid	(5,510,175)	(5,007,371)
Compensated absences paid	(12,687)	(7,306)
Mark-up / interest received	1,051,051	1,731,663
Workers' profit participation fund paid	(979,533)	(665,098)
Sindh Infrastructure Development Cess paid	(318,044)	-
Long term loans and advances - net	(1,135)	(4,129)
Net cash used in operating activities	(6,448,552)	(387,974)
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property, plant & equipment	(1,203,893)	(651,087)
Proceeds from sale of property, plant & equipment	95,450	35,401
Intangible acquired	-	(8,702)
Payments for investments	(34,327,168)	(23,724,754)
Proceeds from sale of investments	35,049,531	24,214,463
Net cash used in investing activities	(386,079)	(134,679)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(3,333)	(2,843,252)
Lease rentals paid	(59,351)	(37,012)
Net cash used in financing activities	(62,684)	(2,880,264)
Net decrease in cash and cash equivalents	(6,897,315)	(3,402,917)
Cash and cash equivalents at beginning of the period	39,282,991	30,099,343
Cash and cash equivalents at end of the period	32,385,676	26,696,426



Saquib H. Shirazi
Chief Executive Officer




Danyal Ahmed Rasheed
Chief Financial Officer

ATLAS HONDA LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE THREE MONTHS PERIOD ENDED JUNE 30, 2026

ANNEXURE - D

(Rupees in '000)

	Share capital	Capital reserves		Revenue reserves		Total
		Share premium	Gain on sale of land	General reserve	Unappropriated profit	
Balance as at April 1, 2025	1,240,879	39,953	165	9,492,000	25,589,541	36,362,538
Transactions with owners						
Final dividend for the year ended March 31, 2025 at the rate of Rs. 42 per share	-	-	-	-	(5,211,693)	(5,211,693)
Total comprehensive profit for the three months period ended June 30, 2025	-	-	-	-	4,807,266	4,807,266
Balance as at June 30, 2025 (unaudited)	1,240,879	39,953	165	9,492,000	25,185,113	35,958,110
Transactions with owners						
Interim cash dividend for the half year ended September 30, 2025 at the rate of Rs. 46 per share	-	-	-	-	(5,708,045)	(5,708,045)
Total comprehensive income for the nine months period ended March 31, 2026	-	-	-	-	16,264,040	16,264,040
Balance as at March 31, 2026 (audited)	1,240,879	39,953	165	9,492,000	35,741,109	46,514,106
Transactions with owners						
Final cash dividend for the year ended March 31, 2026 at the rate of Rs. 56 per share	-	-	-	-	(6,948,924)	(6,948,924)
Total comprehensive income for the three months period ended June 30, 2026	-	-	-	-	6,016,339	6,016,339
Balance as at June 30, 2026 (unaudited)	1,240,879	39,953	165	9,492,000	34,808,523	45,581,520

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Saقيب H. Shirazi
Chief Executive Officer



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