Atlas Battery

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ABL/CA/2026-27/02

August 25, 2026

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

FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on August 25, 2026 at 11:00 hours at Karachi, recommended the following:

(i) CASH DIVIDEND

NIL

(ii) BONUS SHARES

NIL

(iii) RIGHT SHARES

NIL

The audited condensed financial statements of the Company for the year ended June 30, 2026 are enclosed as Annexures – A to D.

The Annual General Meeting of the Company will be held at 9:30 a.m. on Tuesday, September 29, 2026 at 2nd Floor, Federation House, Sharae Firdousi, Clifton, Karachi, and / or online through Zoom.

The Share Transfer Books of the Company will remain closed from September 15, 2026 to September 29, 2026 (both days inclusive). Transfers received in order at the office of our Share Registrar M/s. Hameed Majeed Associates (Private) Limited, Karachi Chambers, Hasrat Mohani Road, Karachi before the close of business on September 14, 2026 will be considered in time.

The Annual Report of the Company will be transmitted through PUCARS atleast 21 days before holding of Annual General Meeting.

Yours Sincerely,
For Atlas Battery Limited

Faizan

Faizan Raza Nayani
Company Secretary

ATLAS BATTERY LIMITED

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

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Annexure - A

ATLAS BATTERY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	2026	2025
	----- Rupees in '000 -----	
ASSETS		
Non-current assets		
Property, plant and equipment	**5,014,499**	5,115,189
Intangible assets	-	732
Investments	-	-
Long term loans	**7,678**	3,722
Long term deposits	**53,757**	50,273
	5,075,934	5,169,916
Current assets		
Stores, spares and loose tools	**712,486**	694,849
Stock-in-trade	**10,165,229**	7,742,569
Trade debts	**3,526,029**	2,607,512
Loans and advances	**49,827**	15,031
Deposits and prepayments	**13,547**	30,931
Investments	**134,187**	620,685
Other receivables	-	2,317
Sales tax refundable - net	**132,829**	-
Taxation - net	**1,399,303**	996,826
Bank balances	**909,621**	1,028,210
	17,043,058	13,738,930
Total assets	**22,118,992**	18,908,846

ATLAS BATTERY LIMITED

Faizan

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

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Annexure - A

ATLAS BATTERY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	2026	2025
	----- Rupees in '000 -----	
EQUITY AND LIABILITIES		
Share capital and reserves		
Authorised capital		
150,000,000 (2025: 150,000,000) ordinary		
shares of Rs.10 each	**1,500,000**	1,500,000
Issued, subscribed and paid-up capital	**350,170**	350,170
Revenue reserves		
General reserve	**5,037,500**	5,037,500
Un-appropriated profits	**1,298,770**	1,664,064
	6,336,270	6,701,564
Capital reserve		
Surplus on revaluation of leasehold land	**849,586**	849,586
Total equity	**7,536,026**	7,901,320
Liabilities		
Non-current liabilities		
Lease liabilities	**362,201**	482,930
Sindh development and maintenance - infrastructure cess	**239,487**	-
Long term borrowings	**1,210,570**	1,272,179
Deferred income - government grant	**8,675**	12,755
Staff retirement benefits	**130,005**	152,427
Deferred taxation	**135,865**	161,818
	2,086,803	2,082,109
Current liabilities		
Trade and other payables	**4,381,997**	3,526,232
Sales tax payable - net	-	171,768
Accrued mark-up	**85,517**	194,714
Current portion of:		
- lease liabilities	**120,729**	94,607
- Sindh development and maintenance - infrastructure cess	**57,859**	-
- long term borrowings	**566,477**	378,977
- deferred income - government grant	**4,080**	4,869
Short term borrowings	**7,218,169**	4,489,053
Unclaimed dividend	**61,335**	65,197
	12,496,163	8,925,417
Total liabilities	**14,582,966**	11,007,526
Contingencies and commitments		
Total equity and liabilities	**22,118,992**	18,908,846

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Annexure - B

ATLAS BATTERY LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	---- Rupees in '000 ----	
Sales	**34,920,913**	35,201,281
Cost of sales	**(31,961,742)**	(31,240,385)
Gross profit	**2,959,171**	3,960,896
Distribution cost	**(1,644,983)**	(1,494,732)
Administrative expenses	**(579,316)**	(666,049)
Other income	**304,674**	89,210
Other expenses	**(45,858)**	(75,722)
Profit from operations	**993,688**	1,813,603
Finance cost	**(919,094)**	(1,188,311)
Profit before income tax, final tax and revenue tax	**74,594**	625,292
Final tax	**(17,512)**	(7,676)
Revenue tax	**(436,846)**	(271,698)
(Loss) / profit before income tax	**(379,764)**	345,918
Income tax		
Current tax - for the year (2025 : including super tax)	**(289)**	(235,878)
- for the prior years	**(17,502)**	(2,512)
Deferred tax	**26,868**	(16,323)
	9,077	(254,713)
(Loss) / profit for the year	**(370,687)**	91,205
Other comprehensive income / (loss)		
Item that will not be reclassified to profit or loss		
Re-measurement of staff retirement benefit obligation	**6,308**	(10,821)
Impact of deferred tax	**(915)**	2,110
Other comprehensive income / (loss) for the year - net of tax	**5,393**	(8,711)
Total comprehensive (loss) / income for the year	**(365,294)**	82,494
	-------- Rupees --------	
(Loss) / earnings per share - basic and diluted	**(10.59)**	2.60

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Annexure - C

ATLAS BATTERY LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Issued, subscribed and paid-up capital	Revenue reserves		Capital reserve	Total
		General reserve	Un-appropria-ted profits	Surplus on revaluation of leasehold	
	----- Rupees in '000 -----				
Balance as at July 1, 2024	350,170	5,037,500	2,281,911	849,586	8,519,167
Transaction with owners, recognised 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 year ended June 30, 2025					
Profit for the year	-	-	91,205	-	91,205
Other comprehensive loss	-	-	(8,711)	-	(8,711)
	-	-	82,494	-	82,494
Balance as at June 30, 2025	**350,170**	**5,037,500**	**1,664,064**	**849,586**	**7,901,320**
Total comprehensive loss for the year ended June 30, 2026					
Loss for the year	-	-	(370,687)	-	(370,687)
Other comprehensive income	-	-	5,393	-	5,393
	-	-	(365,294)	-	(365,294)
Balance as at June 30, 2026	**350,170**	**5,037,500**	**1,298,770**	**849,586**	**7,536,026**

ATLAS BATTERY LIMITED

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ATLAS BATTERY LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	---- Rupees in '000 ----	
Cash flows from operating activities		
Profit before income tax, final tax and revenue tax	**74,594**	625,292
Adjustments for non-cash charges and other items:		
Depreciation	**564,422**	553,234
Amortisation	**732**	1,325
Impact of discounting - infrastructure cess	**(215,366)**	-
Provision for gratuity	**26,812**	28,420
(Reversal) / provision for compensated leave absences	**(13,442)**	30,648
Dividend income	**(60,387)**	(51,170)
Gain on sale of investments at fair value through profit or loss	**(1,587)**	-
Fair value gain on investments at fair value through profit or loss - net	**(340)**	(12,285)
Loss / (gain) on disposal of operating fixed assets	**8,203**	(2,647)
Operating fixed assets - written off	**8,295**	-
Gain on termination of lease liability	**(201)**	-
Allowance for expected credit loss	**1,200**	3,117
Finance cost	**919,094**	1,188,311
	1,312,029	2,364,245
Changes in working capital:		
(Increase) / decrease in current assets		
- Stores, spares and loose tools	**(17,637)**	(126,358)
- Stock-in-trade	**(2,422,660)**	4,166,560
- Trade debts	**(919,717)**	465,431
- Loans and advances	**(34,796)**	7,415
- Deposits and prepayments	**17,384**	7,616
- Other receivables	**2,317**	-
- Sales tax refundable - net	**(304,597)**	-
	(3,679,706)	4,520,664
Increase / (decrease) in current liabilities		
- Trade and other payables	**1,468,541**	205,569
- Sales tax payable - net	**-**	302,838
	1,468,541	508,407
	(2,211,165)	5,029,071
Cash (used in) / generated from operations	**(899,136)**	7,393,316
Finance cost paid	**(919,111)**	(1,230,085)
Income, final and revenue taxes paid (including tax deducted at source)	**(874,626)**	(679,527)
Gratuity paid	**(38,742)**	(76,747)
Compensated leave absences paid	**(9,305)**	(9,485)
Sindh development and maintenance - infrastructure cess paid	**(89,132)**	-
Long term loans - net	**(3,956)**	41
Long term deposits - net	**(3,484)**	(20,435)
Net cash (used in) / generated from operating activities - carried forward	**(2,837,492)**	5,377,078

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Annexure - D

ATLAS BATTERY LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	---- Rupees in '000 ----	
Net cash (used in) / generated from operating activities - brought forward	**(2,837,492)**	5,377,078
Cash flows from investing activities		
Payments for property, plant and equipment	**(623,567)**	(610,252)
Proceeds from sale of property, plant and equipment	**142,886**	47,662
Payments for investments	**(112,875)**	(218,377)
Proceeds from sale of investments	**601,300**	-
Dividend received	**60,387**	51,170
Net cash generated from / (used in) investing activities	**68,131**	(729,797)
Cash flows from financing activities		
Lease rentals paid	**(195,504)**	(180,017)
Long term borrowings obtained	**500,000**	1,000,000
Long term borrowings repaid	**(378,978)**	(253,978)
Short term borrowings obtained	**11,000,000**	15,964,393
Short term borrowings repaid	**(8,270,884)**	(20,643,543)
Dividend paid	**(3,862)**	(697,518)
Net cash generated from / (used in) financing activities	**2,650,772**	(4,810,663)
Net decrease in cash and cash equivalents	**(118,589)**	(163,382)
Cash and cash equivalents at beginning of year	**1,028,210**	1,191,592
Cash and cash equivalents at end of year	**909,621**	1,028,210

(End)

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