August 25, 2026

ABL/CA/2026-27/04

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

Mandatory Shariah Disclosures for the Year Ended June 30, 2026

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 year ended June 30, 2026.

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

Yours Sincerely,

For and on behalf of
Atlas Battery Limited

faizan

Faizan Raza Nayani
Company Secretary

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
SHARIAH DISCLOSURES
Under Clause VII of Part I of Schedule IV of the Companies Act, 2017
For the year ended June 30, 2026

		2026	2025
		----- Rupees in 000 -----	
	Statement of the Financial Position - Liability Side		
(i)	Financing (long-term, short-term, or lease financing) obtained as per Islamic mode		
	- Long term finances	**1,375,000**	1,000,000
	- Short term finances	-	1,700,000
	- Running finances under mark-up arrangments	**4,516,968**	1,351,705
	- Labilities under diminishing musharaka	-	-
(ii)	Interest or mark-up accrued on any conventional loan or advance		
	- Accrued mark-up	**29,097**	108,376
	Statement of the Financial Position - Asset Side		
(iii)	Long-term and short-term compliant investments		
	- Investment in a company	-	-
(iv)	Shariah-compliant bank deposits, bank balances, and TDRs		
	- Bank balances	**127,891**	90,254
	Statement of Comprehensive Income		
(v)	Revenue earned from a shariah-compliant business segment	**34,920,913**	35,201,281
(vi)	Break-up of late payments or liquidated damages	-	-
(vii)	Gain or loss or dividend earned on Shariah complaint investments or share of profit from Shariah-complaint associates		
	- Dividend income from mutual funds	-	-
	- Share of other comprehensive (loss) from associated company	-	-
(viii)	Profit earned from Shariah-complaint bank deposits, bank balances, or TDRs	-	-

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ATLAS BATTERY LIMITED
SHARIAH DISCLOSURES
Under Clause VII of Part I of Schedule IV of the Companies Act, 2017
For the year ended June 30, 2026

		2026	2025
		----- Rupees in 000 -----	
(ix)	Exchange gain earned from actual currency		
	- Exchange (loss) on actual currency transactions	**(17,405)**	(23,020)
(x)	Exchange gains earned using conventional derivative financial instruments	-	-
(xi)	Profit paid on Islamic mode of financing		
	- Long term finances	**137,570**	60,953
	- Short term finances	**68,746**	83,593
	- Running finances under mark-up arrangments	**215,676**	413,470
	- Labilities under diminishing musharaka	-	-
(xii)	Total interest earned on any conventional loan or advance	-	-
(xiii)	Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-complaint income:		
	Shariah compliant income:		
	- Scrap Sales	**26,793**	23,108
	- Gain on disposal of operating fixed assets	-	2,647
	Non - shariah compliant income:	-	-

Relationship with Shariah-complaint financial institutions, including banks, takaful operators and their windows, etc.

The Company maintains relationships with various Shariah-compliant financial institutions, including Meezan Bank Limited, National Bank of Pakistan Limited, Faysal Bank Limited, MCB Islamic Bank Limited. The Company has also availed various Islamic modes of financing, including Murabaha, Istisna, Running Musharakah, and Diminishing Musharakah, from these institutions in accordance with Shariah-compliant principles. The Company does not hold any investment in Shariah-compliant instruments, such as Sukuk or Islamic mutual funds, as at the reporting date.