

ABL/CA/2026-27/16

October 20, 2026

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

FINANCIAL RESULTS FOR THE PERIOD ENDED SEPTEMBER 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on October 19, 2026 at 02:30 PM 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, 2026 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.

Annexure - A

ATLAS BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

Un-audited September 30, 2026	Audited June 30, 2026
----- Rupees in '000 -----	

ASSETS
Non-current assets

Property, plant and equipment

4,842,534

5,014,499

Investments

-

-

Long term loans

6,491

7,678

Long term deposits

53,757

53,757

4,902,782

5,075,934

Current assets

Stores, spares and loose tools

689,790

712,486

Stock-in-trade

9,381,048

10,165,229

Trade debts

3,771,824

3,526,029

Loans and advances

41,523

49,827

Deposits and prepayments

155,148

13,547

Investments

137,685

134,187

Other receivables

1,616

-

Sales tax refundable - net

81,382

132,829

Taxation - net

1,135,483

1,399,303

Bank balances

812,111

909,621

16,207,610

17,043,058

Total assets

21,110,392

22,118,992


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
E-mail: abl@abl.atlas.pk **Website:** www.abl.atlas.pk



Annexure - A
**ATLAS BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026**

Un-audited September 30, 2026	Audited June 30, 2026
----- Rupees in '000 -----	

EQUITY AND LIABILITIES
Share capital and reserves

Authorized capital

150,000,000 (June 30, 2026: 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, 2026: 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

962,642

1,298,770

6,000,142

6,336,270

Capital reserve

Surplus on revaluation of leasehold land

849,586

849,586

Total equity

7,199,898

7,536,026

Liabilities
Non-current liabilities

Lease liabilities

Sindh development and maintenance - infrastructure cess

Long term borrowings

Deferred income - government grant

Staff retirement benefits

Deferred taxation

332,953

362,201

170,066

239,487

1,035,594

1,210,570

7,770

8,675

145,487

130,005

123,362

135,865

1,815,232

2,086,803

Current liabilities

Trade and other payables

Accrued mark-up

Current portion of:

- lease liabilities

- Sindh development and maintenance - infrastructure cess

- long term borrowings

- deferred income - government grant

Short term borrowings

Unclaimed dividend

4,426,461

4,381,997

196,273

85,517

129,988

120,729

136,761

57,859

597,728

566,477

3,882

4,080

6,542,834

7,218,169

61,335

61,335

12,095,262

12,496,163

Total liabilities

13,910,494

14,582,966

Contingencies and commitments

Total equity and liabilities

21,110,392

22,118,992


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Annexure - B

ATLAS BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Quarter ended	
	September 30, 2026	September 30, 2025
	----- Rupees in '000 -----	
Sales - net	8,087,603	8,475,849
Cost of sales	(7,507,274)	(7,593,538)
Gross profit	580,329	882,311
Distribution cost	(426,154)	(429,562)
Administrative expenses	(134,824)	(150,369)
Other income	27,249	21,930
Other expenses	(14,555)	(19,453)
Profit from operations	32,045	304,857
Finance cost	(278,982)	(220,714)
(Loss) / Profit before income tax, final tax and revenue tax	(246,937)	84,143
Final tax	(524)	(2,236)
Revenue tax	(101,170)	(85,165)
(Loss) before income tax	(348,631)	(3,258)
Income tax		
Current tax - for the quarter including super tax	-	(20,871)
- for the prior years	-	-
Deferred tax	12,503	74,585
	12,503	53,714
(Loss) / Profit after taxation	(336,128)	50,456
Other comprehensive income	-	-
Total comprehensive (Loss) / income	(336,128)	50,456
	----- Rupees -----	
(Loss) / Earnings per share - basic and diluted	(9.60)	1.44


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Annexure - C

ATLAS BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Issued, subscribed and paid-up capital	Revenue reserves		Capital reserve	Total
		General reserve	Un-appro- priated profit	Surplus on revaluation of leasehold land	
	Rupees in '000				
Balance as at July 1, 2025	350,170	5,037,500	1,664,064	849,586	7,901,320
Transaction with owners, recognized directly in equity					
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
Total comprehensive income for the period ended June 30, 2026					
Loss for the period	-	-	(421,143)	-	(421,143)
Other comprehensive loss	-	-	5,393	-	5,393
	-	-	(415,750)	-	(415,750)
Balance as at June 30, 2026	350,170	5,037,500	1,298,770	849,586	7,536,026
Total comprehensive income for the quarter ended September 30, 2026					
Loss for the quarter	-	-	(336,128)	-	(336,128)
Other comprehensive income	-	-	-	-	-
	-	-	(336,128)	-	(336,128)
Balance as at September 30, 2026	350,170	5,037,500	962,642	849,586	7,199,898



Annexure - D
**ATLAS BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026**

	Quarter ended	
	September 30, 2026	September 30, 2025
	----- Rupees in '000 -----	
Cash flows from operating activities		
(Loss) / Profit before income tax, final tax and revenue tax	(246,937)	84,143
Adjustments for non-cash charges and other items:		
Depreciation	120,454	136,325
Amortization	-	229
Provision for gratuity	3,591	6,703
Provision for compensated leave absences	15,718	13,763
Fair value gain on investments at fair value through profit or loss	(3,498)	(14,907)
Loss on disposal of operating fixed assets	(17,774)	-
Provision for doubtful debts	6,000	5,700
Finance cost	278,982	220,714
	156,536	452,670
Changes in working capital:		
(Increase) / decrease in current assets		
- Stores, spares and loose tools	22,696	(65,583)
- Stock-in-trade	784,181	(632,140)
- Trade debts	(251,795)	(865,060)
- Loans and advances	8,304	(16,317)
- Deposits and prepayments	(141,601)	(124,934)
- Other receivables	(1,616)	2,317
- Sales tax receivable - net	51,447	(356,972)
	471,616	(2,058,689)
Increase / (decrease) in current liabilities		
- Trade and other payables	40,987	689,906
	512,603	(1,368,783)
Cash generated from / (used in) operations	669,139	(916,113)
Finance cost paid	(143,544)	(236,402)
Income and final taxes paid (including tax deducted at source) / refund	162,126	(387,253)
Compensated leave absences paid	(349)	(2,455)
Long term loans - net	1,187	(126)
Long term deposits - net	-	(1,620)
Net cash generated from / (used in) operating activities - carried forward	688,559	(1,543,969)


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Annexure - D

**ATLAS BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026**

	Quarter ended	
	September 30, 2026	September 30, 2025
	----- Rupees in '000 -----	
Net cash generated from / (used in) operating activities - brought forward	688,559	(1,543,969)
Cash flows from investing activities		
Payments for property, plant and equipment	(131,217)	(333,082)
Proceeds from sale of property, plant and equipment	214,484	27,159
Net cash generated from / (used in) investing activities	83,267	(305,923)
Cash flows from financing activities		
Lease rentals paid	(49,172)	(49,083)
Long term borrowings repaid	(144,829)	(82,015)
Short term borrowings - net	(675,335)	1,711,131
Dividend paid	-	(728)
Net cash (used in) / generated from financing activities	(869,336)	1,579,305
Net (decrease) in cash and cash equivalents	(97,510)	(270,587)
Cash and cash equivalents at beginning of the period	909,621	1,028,210
Cash and cash equivalents at end of the period	<u>812,111</u>	<u>757,623</u>

