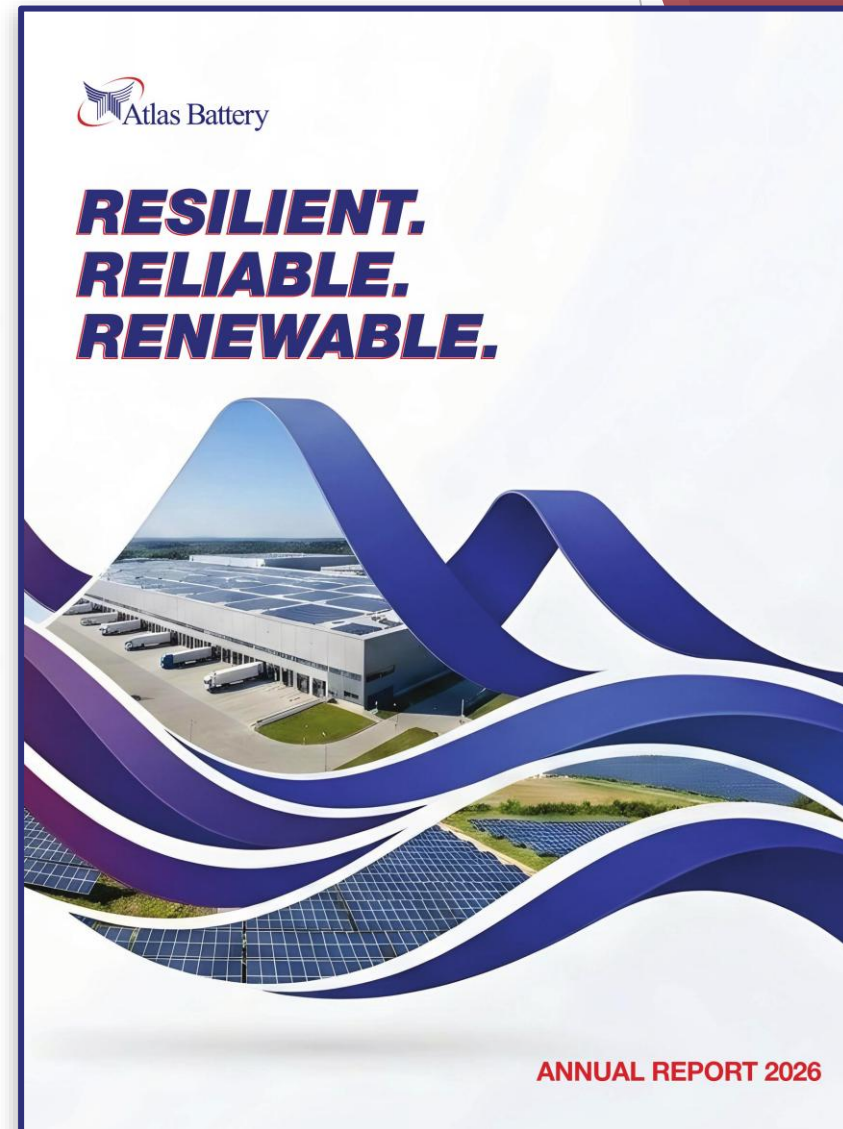


CORPORATE BRIEFING SESSION 2026

FOR THE YEAR ENDED JUNE 30, 2026



October 23, 2026
10:00 a.m.



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Disclaimer

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About the Company and Year at a Glance

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Questions and Answers

- This presentation is intended solely for information purposes for the participants of Atlas Battery Limited's Corporate Briefing Session.
- It does not constitute an offer or solicitation for investment.
- The presentation may include forward-looking statements based on current expectations and assumptions, which are subject to risks and uncertainties. Actual results may differ materially.
- Recipients are advised to conduct their own due diligence and rely on independent judgment. All trademarks and product names mentioned remain the property of their respective owners.

- ❑ Incorporation → **October 19, 1966**
- ❑ PSX Trading Symbol → **ATBA**
- ❑ Principal Business Activity → Manufacturing and sale of **automotive, motorcycle and energy storage batteries and allied products**
- ❑ Registered and Sales Offices → The registered office is located at **D-181, Central Avenue, S.I.T.E., Karachi**. The manufacturing facilities of the Company are located at S.I.T.E., Karachi with branches at **Karachi, Lahore, Multan, Islamabad, Faisalabad, Sahiwal, Peshawar, Sukkur and Rahim Yar Khan**
- ❑ The Company is a constituent entity of **Atlas Group**
- ❑ Parent Company → **Shirazi Investments (Private) Limited - Holding 58.86%**
- ❑ JV Partner / Technical Assistance → **GS Yuasa International Limited, Japan – Holding 15%**

MAJOR EVENTS DURING THE YEAR:

- GS Yuasa, Japan members visited ABL (1st Quarter)
- Annual Sales Conference held at Karachi (1st Quarter)
- Integration with FBR Portal (2nd Quarter)
- Launched TVC of MF Battery (2nd Quarter)
- Developed Tubular Battery AI Video (4th Quarter)
- Election of Directors conducted (4th Quarter)

AWARDS RECEIVED DURING THE YEAR:

- Best Corporate Report Awards (2024) – ICAP and ICMAP.
- 19th Employers' Federation of Pakistan Best Practices Award on Occupational, Safety and Health.
- 11th Employer of the Year Award 2025 – Gold Category by Employers' Federation of Pakistan.
- Awarded the “Corporate Excellence Award” by the Management Association of Pakistan (MAP).





**SMF-DIN 555
- 40AH**



**SMF-DIN 888
- 72AH**



**Sealed MF 90
- 70AH**



**Sealed MF85
- 70AH**



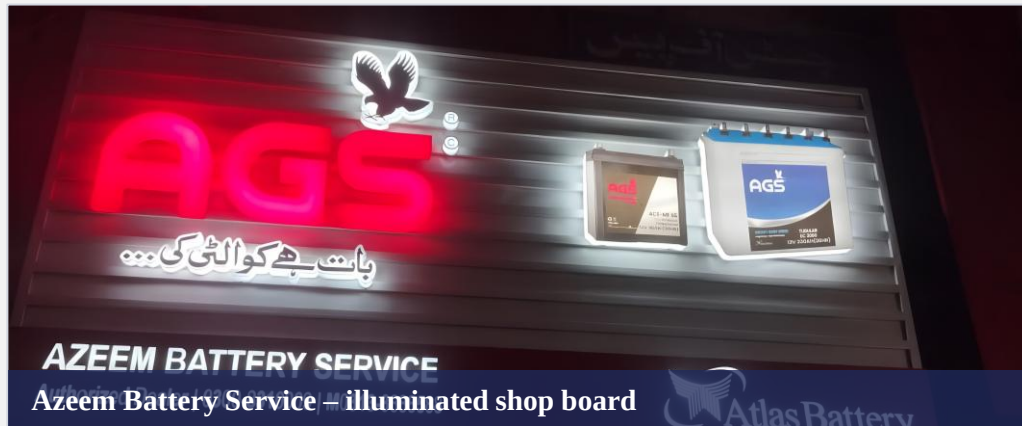
**Sealed MF75
- 45AH**



**MF LN2 - 60AH
for HACPL**



**Power Plus 5
- 5AH**



FINANCIAL INFORMATION



Challenges in Market

Competitive Situation



1. Demand and Supply Gap

- Demand and Supply Gap in the market.



2. Margins & Profits Moderated

- Margins are affected due to price wars and higher input costs.

Technology



1. Low-Cost Imported Batteries – Rapid Adoption

- Demand for heavy lead acid batteries affected by competitively priced imported batteries.



2. Lower duty rates by Govt.

- Favorable duty rates for import/trading model.

Geopolitical



1. Higher Input Costs and uncertainty of Raw Materials

- **Geopolitical disruptions** pushed up input cost due to higher freight and material cost.



2. Consumer Purchasing Power Affected

- Weakened consumer purchasing power has driven a shift towards lower-cost brands.



3. Export Challenges

- Global export challenges yet export targets are met.

- ❑ Controlled CAPEX
- ❑ Higher RM stock levels were maintained amid geopolitical disruptions.
- ❑ Trade debts up by 35% due to lower secondary market cashflow.
- ❑ Pledged investments redeemed due to SIC settlement.
- ❑ Advance tax has accumulated due to the minimum tax regime, but we have started receiving income tax refunds subsequently.
- ❑ LTB of Rs.500 Million obtained.
- ❑ STB increased by 61% for WC requirements.

Particulars	2026	% age	2025	% age	Change %
Non Current Assets	5,076	22.9	5,170	27.3	▼ 1.8
Stock-In-Trade	10,165	46.0	7,743	40.9	▲ 31.3
Trade Debts	3,526	15.9	2,608	13.8	▲ 35.2
Investments	134	0.6	621	3.2	▼ 78.4
Taxation – Net	1,399	6.3	997	5.3	▲ 40.3
Cash and Bank Balances	910	4.1	1,028	5.4	▼ 11.5
Other Assets	909	4.1	742	4.1	▲ 22.5
Total Assets	22,119	100.0	18,909	100.0	▲ 17.0
Shareholders' Equity (with Surplus)	7,536	34.1	7,901	41.8	▼ 4.6
Lease Liabilities	483	2.2	578	3.1	▼ 16.4
Long Term Borrowings	1,790	8.1	1,669	8.8	▲ 7.2
Other Non Current Liabilities	505	2.3	314	1.6	▲ 60.8
Short Term Borrowings	7,218	32.6	4,489	23.7	▲ 60.7
Other Liabilities	4,587	20.7	3,958	21.0	▲ 15.9
Total Equity and Liabilities	22,119	100.0	18,909	100.0	▲ 17.0

Atlas Battery **PROFIT AND LOSS (RS. IN MILLION)**

Sales:

- ❑ Sales: Marginally down to Rs.34.9 Bn (0.8% - Rs. 280 Mn.)
- ❑ Exports: Up 18.2% to Rs.721 Mn
- ❑ AMB Replacement Market: Market volumes grew but pricing pressure offset volume gains & continued growth in MF segment.
- ❑ Product Mix: Shift towards medium-capacity batteries reduced average realization

Cost:

- ❑ Cost of Sales: Up 2.3% due to higher input costs & geopolitical pressures, partly offset by cost reduction initiatives.
- ❑ Replacement expenses reduced by Rs. 145 Mn (8.8%)
- ❑ Dist. Cost increased due to higher freight cost, while
- ❑ Admin Expenses: Effectively controlled.
- ❑ SIC: Accounting gain recognized in Other Income.
- ❑ Finance Cost: Reduced by Rs. 269 Mn (22.7%) through lower markup rates & better working capital management
- ❑ Taxation: Minimum tax regime impacted profitability

Particulars	2026	% age	2025	% age	Change %
Sales	34,921	100.0	35,201	100.0	▼ 0.8
Cost of Sales	(31,962)	(91.5)	(31,240)	(88.7)	▲ 2.3
Gross Profit	2,959	8.5	3,961	11.3	▼ 25.3
Distribution Cost	(1,645)	(4.7)	(1,495)	(4.2)	▲ 10.0
Administrative Expenses	(579)	(1.7)	(666)	(1.9)	▼ 13.1
Other Income	305	0.9	89	0.3	▲ 241.5
Other Expenses	(46)	(0.1)	(76)	(0.2)	▼ 39.4
Profit from Operations	994	2.9	1,813	5.3	▼ 45.2
Finance Cost	(919)	(2.6)	(1,188)	(3.4)	▼ 22.7
Profit Before Tax	75	0.3	625	1.9	▼ 88.1
Taxation	(445)	(1.3)	(534)	(1.5)	▼ 16.6
(Loss) / Profit After Tax	(371)	(1.0)	91	0.4	▼ 506.4
(LPS) / EPS	Rs.(10.59)		Rs.2.60		▼ Rs.13.19

❑ Decrease in Operating Activities is due to working capital requirements.

❑ Long term borrowings of Rs.500 Mn obtained.

Particulars	2026	2025	Change %
Cash and Cash Equivalents – Start of the year	1,028	1,192	▼ 13.8
Cash Flows From Operating Activities	(2,837)	5,377	▼ 152.8
Cash Flows From Investing Activities	68	(730)	▲ 109.3
Cash Flows From Financing Activities	2,651	(4,811)	▲ 155.1
Net Cash (Used)	(119)	(164)	▼ 27.4
Cash and Cash Equivalents – End of the year	910	1,028	▼ 11.5
Free Cash Flows	(3,461)	4,767	▼ 172.6
Working Capital Changes	(4,150)	3,013	▼ 237.8

STRATEGIES



A

Product Development

- 1 Continue new product development
- 2 Expand portfolio in the MF segment
- 3 Consolidate the product range



B

Sales & Marketing

- 1 Flexible discounts
- 2 Strengthen dealer & retailer engagement
- 3 Customer touch-point activities
- 4 Focus exports



C

Operational Efficiency

- 1 Cost reduction initiatives



D

Financial Health

- 1 Focus on Financial Health

THANK YOU FOR YOUR ATTENTION.

Q&A SESSION