



Quarterly Report September 30,

2026

2026

CONTENTS

Company Information	2
Chairman's Review (English)	4
Chairman's Review (Urdu)	7
Condensed Interim Statement of Financial Position	8
Condensed Interim Statement of Profit or Loss and Other Comprehensive Income	9
Condensed Interim Statement of Changes in Equity	10
Condensed Interim Statement of Cash Flows	11
Notes to the Condensed Interim Financial Statements	13

COMPANY INFORMATION

Board of Directors

- Aamir H. Shirazi
Chairman
- Ali H. Shirazi
Director
- Bashir Makki
Director
- Fahd K. Chinoy
Director
- Mehreen Amin
Director
- Sanaullah Qureshi
Director
- Toru Furuya
Director
- Mansoor Jamil Khan
Chief Executive Officer
- Faizan Raza Nayani
Company Secretary

Audit Committee

- Sanaullah Qureshi
Chairman
- Bashir Makki
Member
- Fahd K. Chinoy
Member
- Faiz Ullah Ghazi
Secretary & Head of Internal Audit

Human Resource and Remuneration Committee

- Mehreen Amin
Chairperson
- Ali H. Shirazi
Member
- Bashir Makki
Member
- Adnan Hameed
Secretary

Management Committee

- Mansoor Jamil Khan
Chief Executive Officer
- Adnan Hameed
General Manager Human Resource,
Admin & IR
- Iftikhar ul Islam
General Manager Marketing
- Muhammad Asher Ahmad
General Manager Information Technology
- Muhammad Shoaib
Chief Financial Officer
- Shariq Shamim
General Manager Quality & Technical Services
- Tehseen Raza
General Manager Plant

Auditors

- ShineWing Hameed Chaudhri & Co.
Chartered Accountants

Legal Advisors

- Mohsin Tayebaly & Co.

Tax Advisors

- EY Ford Rhodes
Chartered Accountants

COMPANY INFORMATION

Bankers

Allied Bank Limited
Askari Bank Limited
Bank Alfalah Limited
Faysal Bank Limited
Habib Bank Limited
Habib Metropolitan Bank Limited
MCB Bank Limited
MCB Islamic Bank Limited
Meezan Bank Limited
National Bank of Pakistan
National Bank of Pakistan Aitemaad Islamic
Soneri Bank Limited
United Bank Limited

Share Registrar

Hameed Majeed Associates (Pvt) Limited
Karachi Chambers, Hasrat Mohani Road,
Karachi
Tel: (021) 32424826 & 32469573
Fax: (021) 32424835
E-mail: shares@hmaconsultants.com.pk

Registered Office and Factory

D-181, Central Avenue, S.I.T.E.,
Karachi-75730
UAN: 111-247-225
Fax: (021) 32564703

Karachi Sales Office

4-C, Khayaban-e-Tanzeem, Tauheed
Commercial, Phase V, D.H.A., Karachi
Tel: (021) 35877911-15
Fax: (021) 35877916

Karachi Service Center

Plot No. 01, Block/Sector No. 14,
Scheme/Township 16,
Federal 'B' Area, Karachi
Tel: (021) 36331122 & 36331144

Sukkur Sales Office and Service Center

Pak Memon Cooperative Housing Society,
Opposite Government Wheat Godown,
Shikarpur Bypass, Sukkur
Tel: (071) 5806124-26

Lahore Sales Office

Plaza No. 68/1, XX-DHA Lahore Cantt.,
Phase 3, D.H.A., Lahore
Tel: (042) 37186388-91

Lahore Service Center

U-STORE-3, Moaza Maraka,
Multan Road, Lahore

Faisalabad Sales Office and Service Center

54 Chenab Market, Madina Town, Faisalabad
Tel: (041) 8713127

Multan Sales Office

Azmat Wasti Road, Chowk Dera Adda,
Multan-60000
Tel: (061) 4548017

Multan Service Center

Plot No. 109-110,
Multan Industrial Estate, Phase II, Multan
Tel: (061) 6538715-8

Peshawar Sales Office and Service Center

First Floor, Zeenat Plaza, G.T. Road, Peshawar
Tel: (091) 2262485

Islamabad Sales Office

Ground Floor, Plot No. 784/75,
Islamabad Corporate Center,
Golra Road, Islamabad
Tel: (051) 5495638 & 5495788

Rawalpindi Service Center

New Naralla Market, Shop No. 3, IJP Road,
Near Metro Bus Station, Rawalpindi
Tel: (051) 4856515

Rahim Yar Khan Sales Office

Makhdoom Altaf Road, West Sadiq, Canal
Bank, Near City School, Rahim Yar Khan
Tel: (068) 5883415-7 & 5888068

Sahiwal Sales Office and Service Center

Plot No. 449-1, Ice Factory, Main G.T. Road,
Near Pakpattan Chowk, Sahiwal
Tel: (040) 4400445 & 4400545

Company Website

www.abl.atlas.pk

Email Address

abl@abl.atlas.pk

CHAIRMAN'S REVIEW

I am pleased to present the un-audited results of your Company for the first quarter ended September 30, 2026.

The Economy

Pakistan's economy in the opening months of FY-27 continued to consolidate the gains from macroeconomic stabilization, with encouraging signs of recovery across productive sectors. Large-Scale Manufacturing rebounded, foreign exchange reserves strengthened and the fiscal position remained manageable, although elevated global oil prices continued to exert pressure on inflation, purchasing power and the import bill.

On the external front, the current account posted a deficit of USD 543 million (Jul-Aug FY-27), against a deficit of USD 853 million in the same period last year — a reflection of strong workers' remittances, which helped offset rising import demand. Exports grew by 4.0% to USD 5.4 billion, while imports increased by 11.4% to USD 11.6 billion during Jul-Aug FY-27. Workers' remittances also posted growth, amounting to USD 10.9 billion (up 14.0% year-on-year) during Jul-Sep FY-27. Net Foreign Direct Investment (FDI) inflows stood at USD 494.5 million (up 24.0% year-on-year), driven by sectors such as power and financial services. Total liquid foreign exchange reserves stood at approx. USD 26.8 billion as of September 25, 2026, with SBP-held reserves at USD 21.4 billion. On September 30, 2026, the USD/PKR exchange rate stood at PKR 277.1 per USD, underscoring relative stability in the currency market. The cumulative CPI inflation for Jul-Sep FY-27 was 10.2% as compared to 3.6% in the same period last year and annual inflation in August 2026 was 11.1% as compared to 3.1% in August 2025. The State Bank of Pakistan, at its September 2026 meeting, kept the policy rate unchanged at 11.5%.

The Pakistan Stock Exchange also remained resilient, with the KSE-100 index surpassing 169,000 points on September 30, 2026. Meanwhile, Large-Scale Manufacturing (LSM) index rebounded in July 2026, with growth of 3.0% (year-on-year) and 9.5% over June 2026. Several sub-sectors such as automobiles, wearing apparel and tobacco contributed to the recovery.

Operating Results

During the first quarter of FY-27, your Company achieved sales of Rs.8.1 billion as compared with Rs.8.5 billion in the same quarter of last year, down by 4.6%. This reflects lower volume due to weaker demand in the replacement market and intense price competition. Cost of sales was registered at Rs.7.5 billion as compared to Rs.7.6 billion of last year down by 1.1%. As a result, gross profit declined by 34.2% to Rs. 580 million from Rs. 882 million, as lower sales volumes and higher input costs continued to exert pressure on margins, partly mitigated by cost optimization measures. Operating expenses were reduced by 3.3% to Rs. 561 million from Rs.580 million. Finance cost increased to Rs.279 million from Rs.221 million on account of higher inventory level.

The Company recorded a loss before tax of Rs. 247 million, compared with a profit before tax of Rs. 84 million in the same quarter last year. After providing Rs.89 million for taxation, mainly minimum turnover tax, the loss after tax stood at Rs.336 million as compared to profit of Rs.50 million. Loss per share for the quarter was Rs.9.60 as compared to earnings per share of Rs.1.44 for the same quarter last year.

The quarter's performance underscores the need to strengthen operating profitability and improve cash generation to ultimately reduce the finance cost. Management is addressing these challenges through disciplined pricing, including a more targeted use of discounts, together with continued cost optimization and tighter working-capital management.

Future Prospects

Pakistan's economic outlook remains cautiously favorable, with activity expected to strengthen gradually, supported by improved external buffers, stronger remittances, services exports and recovering industrial activity. However, elevated global oil prices, renewed inflationary pressures and higher import costs remain key

risks. Continued progress on revenue mobilization, energy and tax reforms, together with sustained external inflows and investment, will be important for maintaining macroeconomic stability and supporting durable growth. For the battery industry, the pace of recovery will also depend on consumer purchasing power that will improve the demand and the extent to which input-cost pressures can be absorbed or passed through to customers.

The battery industry continues to undergo structural transformation, driven by changing customer preferences, growing demand for maintenance-free and lower-ampere batteries and increasing adoption of lithium-ion solutions. Intense price competition, competitively priced imported lithium batteries and the unorganized sector continue to place pressure on demand and margins, keeping the competitive environment challenging.

Despite these challenges, your Company remains committed to strengthening its competitive position through disciplined price management while protecting its premium positioning through product innovation, operational efficiency and cost control.

Your Company will continue to adopt a market-centric approach, with greater focus on customer service, retailer and dealer engagement and sharper product positioning. The Company will also seek to strengthen its presence in existing markets while selectively pursuing new domestic and export opportunities with emphasis on quality and technological improvements.

صبر بیستہ درہ شجر سے امید بہار رکھ
(Perseverance pays rich dividend)

Acknowledgements

I take this opportunity to acknowledge and appreciate the devoted and sincere services of all associates and management staff of all cadres of the Company.

I would also like to thank our JV Partners GS Yuasa International Limited; Japan, Board of Directors, shareholders, bankers, vendors and customers for their continuous support and guidance. I also thank Mr. Mansoor Jamil Khan, Chief Executive Officer of your Company and the management team for their dedication and commitment in navigating a challenging business environment.



Amir H. Shirazi
Chairman

Karachi: October 19, 2026

مستقبل کے خداوند

پاکستان کی معیشت کے لیے آئندہ کا منظر نامہ محتاط طور پر حوصلہ افزا ہے۔ بیرونی مالیاتی صورتحال میں بہتری، مستحکم تر سیلابات زر، سروسز کی برآمدات میں اضافے اور صنعتی سرگرمیوں کی بحالی سے معاشی سرگرمیوں میں بہترین تیزی آنے کی توقع ہے۔ تاہم، عالمی منڈی میں تیل کی بلند قیمتیں، مہنگائی کا بڑھتا ہوا اور درآمدات کی لاگت میں اضافہ بدستور بڑے خدشات ہیں۔ معاشی استحکام برقرار رکھنے اور پائیدار ترقی کی رفتار بڑھانے کے لیے محصولات میں اضافے، توانائی اور ٹیکس کے شعبوں میں اصلاحات، بیرونی قومی کی مسلسل آمد اور سرمایہ کاری کو فروغ دینے کی کوششیں جاری رکھنا ضروری ہوگا۔ بیٹری انڈسٹری کی بحالی کا انحصار بھی صارفین کی قوت خرید میں بہتری پر ہوگا، کیونکہ اس سے طلب میں اضافہ متوقع ہے۔ اس کے علاوہ یہ امر بھی اہم ہوگا کہ خام مال اور دیگر پیداواری لاگت میں اضافے کو کم حد تک خود برداشت کیا جاسکتا ہے اور کم حد تک اس کا بوجھ صارفین کو منتقل کرنا ممکن ہوگا۔

بیٹری کی صنعت صارفین کی بدلتی ہوئی ترجیحات، کم انٹیوینر والی اور مینیٹس فری بیٹریوں کی بڑھتی ہوئی طلب اور لیتھیم آئن بیٹریوں کے بڑھتے ہوئے استعمال کے باعث اسٹرکچرل تبدیلی کے مرحلے سے گزر رہی ہے۔ دوسری جانب، قیمتوں میں سخت مسابقت، کم قیمت درآمدی لیتھیم بیٹریوں کی دستیابی اور غیر منظم شعبے کی موجودگی نے طلب اور منافع پر دباؤ بڑھا دیا ہے، جس کے باعث مارکیٹ میں ساختی چیلنجز بدستور برقرار ہیں۔

ان چیلنجز کے باوجود، آپ کی کمپنی اپنی پرہیزگار حیثیت کو برقرار رکھتے ہوئے قیمتوں کے فرق کو کم کرنے، مصنوعات میں جدت لانے، آپریشنل کارکردگی میں بہتری اور لاگت کے مؤثر انتظام کے ذریعے اپنی ساختی پوزیشن کو مستحکم بنانے کے لیے پُر عزم ہے۔

آپ کی کمپنی مارکیٹ پر مزید حکمت عملی پر عمل درآمد جاری رکھے گی، جس میں کسٹمر سروس، ریٹیلرز اور ڈیلرز کے ساتھ روابط مضبوط بنانے اور مصنوعات کی مؤثر پوزیشننگ پر مزید توجہ دی جائے گی۔ آپ کی کمپنی موجودہ مارکیٹس میں اپنی پوزیشن مستحکم بنانے کے ساتھ ساتھ نئے علاقوں اور برآمدی منڈیوں کی تلاش کے ذریعے مارکیٹ میں بہتر رسائی کے لیے کوششیں جاری رکھے گی، جبکہ اعلیٰ معیار اور ٹیکنالوجی میں جدت کمپنی کی اہم ترجیحات رہیں گی۔

صبر پیوستہ رہ شجر سے اُمید بہار رکھ

(Perseverance pays rich dividend)

اعمالیہ تفکر

میں آپ کی کمپنی کے تمام ایسوسی ایٹس اور ہر سطح کے مینجمنٹ اسٹاف کا شکریہ ادا کرنا چاہوں گا، جنہوں نے مستقل مزاجی، انتھک محنت اور لگن کے ساتھ اپنی ذمہ داریاں نبھائیں۔

میں اس موقع پر اپنے جوائنٹ ویٹیر پارٹنرشپ GS Yuasa انٹرنیشنل لمیٹڈ جاپان، بورڈ آف ڈائریکٹرز، حصص یافتگان، بینکار، فروخت کار (ویئڈرز) اور صارفین کا ان کی مسلسل حمایت اور رہنمائی کے لیے تہہ دل سے شکریہ ادا کرتا ہوں۔ میں آپ کی کمپنی کے چیف ایگزیکٹو آفیسر جناب منصور جمیل خان اور انتظامیہ کے تمام اراکین کا بھی ایک مشکل کاروباری ماحول میں لگن اور عزم کے ساتھ کام کرنے پر شکریہ ادا کرتا ہوں۔



عامر شیازی
چیئرمین

کراچی: 19 اکتوبر 2026

چیمبر میں کا جائزہ

میں نہایت مسرت کے ساتھ 30 ستمبر 2026 کو ختم ہونے والی پہلی سہ ماہی کے لئے آپ کی کمپنی کے غیر آڈٹ شدہ مالیاتی نتائج پیش کر رہا ہوں۔

معیت

مالی سال 2027 کے ابتدائی مہینوں کے دوران پاکستان کی معیشت نے سیکروا کنٹیک اسٹیکام کے اثرات کو مستحکم کرنے کا سلسلہ جاری رکھا، جبکہ پیداواری شعبوں میں بحالی کے حوصلہ افزا رجحانات سامنے آئے۔ بڑے پیمانے کی پیداوار (LSM) میں دوبارہ بحالی نظر آئی، زرمبادلہ کے ذخائر مستحکم ہوئے اور مالیاتی صورتحال قابو میں رہی۔ تاہم، عالمی منڈی میں تیل کی بلند قیمتوں کے باعث افراط زر کو سختی دیا اور درآمدی اخراجات پر دباؤ برقرار رہا۔

بیرونی ترازو پر، مالی سال 2027 جولائی تا اگست کے دوران کرنٹ اکاؤنٹ میں 543 ملین امریکی ڈالر کا خسارہ ریکارڈ کیا گیا، جبکہ گزشتہ سال کی اسی مدت میں یہ خسارہ 853 ملین ڈالر تھا۔ اس بہتری میں بیرون ملک مقیم پاکستانیوں کی جانب سے بھیجی جانے والی رقم میں اضافے نے اہم کردار ادا کیا، جس سے درآمدات کی بڑھتی ہوئی طلب کے اثرات کو کم کرنے میں مدد ملی۔ مالی سال 2027 جولائی تا اگست کے دوران برآمدات 4.0 فیصد اضافے کے ساتھ 5.4 ارب ڈالر تک پہنچ گئیں، جبکہ درآمدات 11.4 فیصد اضافے کے ساتھ 11.6 ارب ڈالر رہیں۔ اسی طرح، مالی سال 2027 جولائی تا ستمبر کے دوران کارکنان کی ترسیلات زر 14.0 فیصد سالانہ اضافے کے بعد 10.9 ارب ڈالر ریکارڈ کی گئیں۔ براہ راست خالص غیر ملکی سرمایہ کاری (FDI) کی آمد 24.0 فیصد سالانہ اضافے کے ساتھ 494.5 ملین ڈالر رہی، جس میں پاور اور مالیاتی خدمات جیسے شعبوں نے نمایاں کردار ادا کیا۔ 25 ستمبر 2026 تک ملک کے مجموعی گنبد زرمبادلہ کے ذخائر تقریباً 26.8 ارب ڈالر تھے، جن میں اسٹیٹ بینک آف پاکستان کے پاس موجود ذخائر 21.4 ارب ڈالر تھے۔ 30 ستمبر 2026 کو امریکی ڈالر کے مقابلے میں پاکستانی روپے کی شرح تبادلہ 277.1 روپے فی ڈالر رہی، جو گزشتہ سال کی اسی مدت میں 3.6 فیصد تھی۔ اسی طرح، اگست 2026 میں افراط زر کی سالانہ شرح 11.1 فیصد پر آئی انڈیکس (CPI) افراط زر کی مجموعی شرح 10.2 فیصد رہی، جو گزشتہ سال کی اسی مدت میں 3.6 فیصد تھی۔ اسی طرح، اگست 2026 میں افراط زر کی سالانہ شرح 11.1 فیصد ریکارڈ کی گئی، جو اگست 2025 میں 3.1 فیصد تھی۔ اسٹیٹ بینک آف پاکستان نے ستمبر 2026 میں ہونے والے اپنے اجلاس میں پالیسی شرح 11.5 فیصد پر برقرار رکھنے کا فیصلہ کیا۔

پاکستان اسٹاک ایکسچینج میں بھی اسٹیکام کا رجحان برقرار رہا، 30 ستمبر 2026 KSE-100 انڈیکس 169,000 پوائنٹس سے تجاوز کر گیا۔ دوسری جانب جولائی 2026 میں بڑے پیمانے کی پیداوار (LSM) نے دوبارہ بہتری دکھائی، جس میں سالانہ بنیاد پر 3.0 فیصد جبکہ جون 2026 کے مقابلے میں 9.5 فیصد اضافہ ریکارڈ کیا گیا۔ آٹوموبائلز، ایئر کراٹر اور تمباکو کی صنعتوں کی ذیلی شعبوں نے اس بحالی میں اہم کردار ادا کیا۔

آپریٹنگ نتائج

مالی سال 2027 کی پہلی سہ ماہی کے دوران آپ کی کمپنی نے 8.1 ملین روپے کی فروخت کی جو گزشتہ سال کی اسی سہ ماہی کے 8.5 ملین روپے کے مقابلے میں 4.6 فیصد کم کو ظاہر کرتی ہے۔ یہ کمی متبادل مارکیٹ میں کمزور طلب اور قیمتوں میں شدید مسابقت کے باعث فروخت کے حجم میں آنے والی کمی کی عکاسی کرتی ہے۔ فروخت کی لاگت 7.5 ملین روپے درج کی گئی، جو کہ گزشتہ سال کی اسی مدت کے دوران 7.6 ملین روپے کے مقابلے میں 1.1 فیصد کم ہے۔ اس کے نتیجے میں مجموعی منافع گزشتہ سال کی اسی مدت کے 882 ملین روپے کے مقابلے میں 34.2 فیصد کم کی بعد 580 ملین روپے ہو گیا، کیونکہ فروخت کے کم حجم اور پیداواری لاگت میں اضافے نے منافع پر دباؤ برقرار رکھا، جسے بچت کے اقدامات کے ذریعے کسی حد تک کم کیا گیا۔ آپریٹنگ اخراجات گزشتہ مدت کی اسی سہ ماہی کے 580 ملین روپے کے مقابلے میں 3.3 فیصد کم کی بعد 561 ملین روپے تھے۔ فنانس کی لاگت انویٹری کی سطح میں اضافے کی وجہ سے 221 ملین روپے سے بڑھ کر 279 ملین روپے ہو گئی۔

زیر جائزہ سہ ماہی کے دوران کمپنی کا قبل از ٹیکس خسارہ 247 ملین روپے رہا، جبکہ گزشتہ سال کی اسی مدت میں 84 ملین روپے کا منافع حاصل ہوا تھا۔ ٹیکس کے لئے 89 ملین روپے مختص کرنے کے بعد (زیادہ تر کم از کم ٹرن اوور ٹیکس کی بنیاد پر) کمپنی کو بعد از ٹیکس 336 ملین روپے کا خسارہ ہوا، جبکہ گزشتہ سال کی اسی سہ ماہی میں 50 ملین روپے کا منافع حاصل ہوا تھا۔ سہ ماہی میں فی شخص خسارہ 9.06 روپے رہا، جبکہ گزشتہ سال کی اسی سہ ماہی میں 1.44 روپے فی شخص آمدنی حاصل ہوئی تھی۔

اس سہ ماہی کی کارکردگی مالیاتی اخراجات میں کمی کے لیے کاروباری منافع کو بہتر بنانے اور نقد رقم کی آمد بڑھانے کی ضرورت کو اجاگر کرتی ہے۔ انتظامیہ ان چیلنجز سے نمٹنے کے لیے قیمتوں کے تعین میں نظم و ضبط اختیار کر رہی ہے، جس میں ہدف متعین کر کے ڈسکاؤنٹس کا استعمال بھی شامل ہے۔ اس کے ساتھ ساتھ بچت کے اقدامات اور ورکنگ کپٹل کے مؤثر انتظام پر بھی توجہ دی جا رہی ہے۔

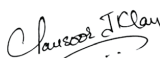
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2026

		Un-audited September 30, 2026	Audited June 30, 2026
	Note	---- (Rupees in '000) ----	
ASSETS			
Non-current assets			
Property, plant and equipment	5	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	6	9,381,048	10,165,229
Trade debts	7	3,771,824	3,526,029
Loans and advances		41,523	49,827
Deposits and prepayments	8	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
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		5,037,500	5,037,500
Un-appropriated profit		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		332,953	362,201
Sindh development and maintenance - infrastructure cess		170,066	239,487
Long term borrowings	9	1,035,594	1,210,570
Deferred income - government grant		7,770	8,675
Staff retirement benefits		145,487	130,005
Deferred taxation		123,362	135,865
		1,815,232	2,086,803
Current liabilities			
Trade and other payables	10	4,426,461	4,381,997
Accrued mark-up		196,273	85,517
Current portion of:			
- lease liabilities		129,988	120,729
- Sindh development and maintenance - infrastructure cess		136,761	57,859
- long term borrowings		597,728	566,477
- deferred income - government grant		3,882	4,080
Short term borrowings	11	6,542,834	7,218,169
Unclaimed dividend		61,335	61,335
		12,095,262	12,496,163
Total liabilities		13,910,494	14,582,966
Contingencies and commitments	12		
Total equity and liabilities		21,110,392	22,118,992

The annexed notes 1 to 19 form an integral part of these condensed interim financial statements.


Aamir H. Shirazi
Chairman


Mansoor Jamil Khan
Chief Executive Officer

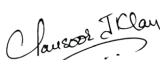

Muhammad Shoaib
Chief Financial Officer

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

		Quarter ended	
		September 30,	September 30,
Note		2026	2025
		----- (Rupees in '000) -----	
Sales - net		8,087,603	8,475,849
Cost of sales	13	(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-----	
Earnings per share			
(Loss) / Earnings per share - basic and diluted	14	(9.60)	1.44

The annexed notes 1 to 19 form an integral part of these condensed interim financial statements.


Aamir H. Shirazi
Chairman


Mansoor Jamil Khan
Chief Executive Officer


Muhammad Shoaib
Chief Financial Officer

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	Unappropriated 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
Transactions 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 income	-	-	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

The annexed notes 1 to 19 form an integral part of these condensed interim financial statements.

Aamir H. Shirazi
Chairman

Mansoor Jamil Khan
Chief Executive Officer

Muhammad Shoaib
Chief Financial Officer

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)
Gain 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 refundable - 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)

CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)

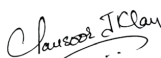
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	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	812,111	757,623

The annexed notes 1 to 19 form an integral part of these condensed interim financial statements.



Aamir H. Shirazi
Chairman



Mansoor Jamil Khan
Chief Executive Officer



Muhammad Shoaib
Chief Financial Officer

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

FOR THE QUARTER ENDED SEPTEMBER 30, 2026

1. LEGAL STATUS AND NATURE OF BUSINESS

Atlas Battery Limited (the Company) was incorporated as a public limited company on October 19, 1966 and its shares are quoted on Pakistan Stock Exchange Limited. The Company is engaged in manufacturing and sale of automotive, motorcycle and energy storage batteries & their allied products. 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 subsidiary of Shirazi Investments (Private) Limited, which holds 58.86% (June 30, 2026: 58.86%) of issued, subscribed and paid-up capital of the Company as at September 30, 2026.

2. BASIS OF PREPARATION

These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards applicable in Pakistan for interim financial reporting comprise of:

- International Accounting Standard (IAS) 34 'Interim Financial Reporting', issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provision of and directives issued under the Companies Act, 2017.

Where the provision of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provision of and directives issued under the Companies Act, 2017 have been followed.

3. CHANGES IN MATERIAL ACCOUNTING POLICIES

- 3.1** The material accounting policies and methods of computation adopted in the preparation of these condensed interim financial statements are consistent with those applied in the preparation of audited annual financial statements of the Company for the year ended June 30, 2026.

There are certain International Financial Reporting Standards, amendments to published standards and interpretations that are mandatory for the financial year beginning on July 1, 2026. These are considered either not to be relevant or not to have any significant effect on the Company's financial reporting and operations and are, therefore, not disclosed in these condensed interim financial statements.

- 3.2** Actuarial valuations are carried out on annual basis. The last actuarial valuation was carried out on June 30, 2026. The impact of re-measurement of post-employment benefit plans has not been incorporated in these condensed interim financial statements.

4. ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of these condensed interim financial statements are in conformity with the approved accounting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company's accounting policies.

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including the expectation of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

In preparing these condensed interim financial statements, the significant judgments made by management in applying the Company's accounting policies and the key sources of estimation and uncertainty were the same as those that applied to the audited annual financial statements for the year ended June 30, 2026.

		Un-audited September 30, 2026	Audited June 30, 2026
		----- Rupees in '000 -----	
5. PROPERTY, PLANT AND EQUIPMENT	Note		
Operating fixed assets	5.1	4,486,085	4,548,151
Capital work-in-progress	5.5	93,249	193,449
Right of use assets	5.7	263,200	272,899
		<u>4,842,534</u>	<u>5,014,499</u>
5.1 Operating fixed assets			
Net book value at beginning of the period / year		4,548,151	4,711,685
Additions during the period / year	5.2	231,419	463,475
Disposals costing Rs.314,603 thousand (June 30, 2026: Rs.272,531 thousand)			
- at net book value	5.3	(196,711)	(151,089)
Depreciation charged during the period / year		(96,774)	(467,625)
Written off		-	(8,295)
Net book value at end of the period / year	5.4	<u>4,486,085</u>	<u>4,548,151</u>
5.2 Additions to operating fixed assets, including transfer from capital work-in-progress, during the period / year:			
Buildings on leasehold land		-	9,801
Plant and machinery		55,621	137,251
Office equipment		-	10,918
Computers and accessories		11,388	15,210
Furniture and fixtures		-	414
Air conditioners		-	4,760
Vehicles		164,410	285,121
		<u>231,419</u>	<u>463,475</u>
5.3 Disposals during the period / year:			
Buildings on leasehold land		-	1,744
Plant and machinery		137,637	7,493
Computers and accessories		-	2,077
Furniture and fixtures		2,021	95
Air conditioners		-	1,270
Vehicles		57,053	138,410
		<u>196,711</u>	<u>151,089</u>
5.4 Plant and machinery includes dies and moulds:			
- Atlas Engineering (Private) Limited - a related party [aggregate cost Rs.Nil thousand (June 30, 2026: Rs.191,379 thousand)]		-	127,606
- Others [aggregate cost Rs.109,720 thousand (June 30, 2026: Rs.112,089 thousand)]		47,744	49,505
		<u>47,744</u>	<u>177,111</u>
5.4.1	These are held by various vendors of the Company as these dies and moulds are used by the vendors for producing certain parts for supply to the Company.		
		Un-audited September 30, 2026	Audited June 30, 2026
5.5 Capital work-in-progress	Note	----- Rupees in '000 -----	
Land & Buildings (on leasehold land)		61,178	11,966
Plant and machinery		23,125	19,655
Air conditioners		367	367
Vehicles		8,579	161,461
	5.6	<u>93,249</u>	<u>193,449</u>

		Un-audited September 30, 2026	Audited June 30, 2026
	Note	----- Rupees in '000 -----	
5.6	Includes related party balances		
Atlas Honda Limited		920	2,098
Pakistan Cables Limited		11,180	-
Honda Atlas Cars (Pakistan) Limited		4,710	131,013
		<u>16,810</u>	<u>133,111</u>

5.7	Right of use assets		
Net book value at beginning of the period / year		272,899	370,147
Adjustment due to lease modification		13,981	(451)
Depreciation charged during the period / year		(23,680)	(96,797)
Net book value at end of the period / year		<u>263,200</u>	<u>272,899</u>

6.	STOCK-IN-TRADE		
Raw materials and components:			
- in hand		3,357,275	4,218,695
- with third parties	6.1	531,234	544,505
		3,888,509	4,763,200
Work-in-process		2,096,087	2,575,205
Finished goods		3,204,699	2,481,254
Items in transit		191,753	345,570
		<u>9,381,048</u>	<u>10,165,229</u>

6.1 Includes raw materials amounting to Rs.1,119 thousand (June 30, 2026: Rs.1,064 thousand) and work-in-process amounting to Rs.11,467 thousand (June 30, 2026: Rs.13,168 thousand) held with Atlas Engineering (Private) Limited - a related party for further processing into parts to be supplied to the Company.

6.2 Stock in trade and trade debts upto maximum amount of Rs.24,870,355 thousand (June 30, 2026: Rs.24,870,355 thousand) are under hypothecation of commercial banks as security for short term borrowings.

		Un-audited September 30, 2026	Audited June 30, 2026
		----- Rupees in '000 -----	
7.	TRADE DEBTS - Unsecured		
	Considered good		
Export		87,105	83,802
Related parties		13,850	40,224
Others		3,670,869	3,402,003
		<u>3,771,824</u>	<u>3,526,029</u>
	Considered doubtful		
Others		61,009	55,009
		3,832,833	3,581,038
Provision for expected credit loss		(61,009)	(55,009)
		<u>3,771,824</u>	<u>3,526,029</u>

8. DEPOSITS AND PREPAYMENTS

Includes margin against letters of credit aggregating Rs.Nil (June 30, 2026: Rs.Nil) and prepayments aggregating Rs.120,322 thousand (June 30, 2026: Rs.5,929 thousand) in respect of renewals of insurance policies, rental agreements and other expenses.

	Un-audited September 30, 2026	Audited June 30, 2026
	----- Rupees in '000 -----	
9. LONG TERM BORROWINGS		
Musharakah I	166,667	208,332
Musharakah II	117,188	156,250
Musharakah III	812,500	875,000
Musharakah IV	500,000	500,000
Temporary economic refinance facility (TERF)	48,620	50,220
Adjustment pertaining to fair value of loan at below market interest rate	(11,653)	(12,755)
	1,633,322	1,777,047
Current maturity	(597,728)	(566,477)
	1,035,594	1,210,570
10. TRADE AND OTHER PAYABLES		
10.1	Includes trade creditors aggregating Rs.1,172,509 thousand (June 30, 2026: Rs.1,205,855 thousand).	
11. SHORT TERM BORROWINGS - Secured		
Running finances / musharakah	2,242,834	5,918,169
Demand finance / Running musharakah - short term finance	4,300,000	1,300,000
	6,542,834	7,218,169

12. CONTINGENCIES AND COMMITMENTS

12.1 Contingencies

There is no significant change in the status of the contingencies as disclosed in note 29.1 of the audited annual financial statements of the Company for the year ended June 30, 2026 except the following:

- 12.1.1** In note 29.1.8 of the audited annual financial statements for the tax year 2018, the Appellate Tribunal Inland Revenue (ATIR) in its order dated August 17, 2026 granted partial relief of Rs.15 million and remanded back the other matters to the department for fresh verification. Appeal effect proceeding have not yet been initiated.
- 12.1.2** In note 29.1.9 of the audited annual financial statement, the DCIR has initiated the appeal effect proceedings on the issues remanded back by CIR (A) and passed the order dated September 29, 2026 giving partial relief. The Company has filed appeal before ATIR, which is pending for hearing.

	Un-audited September 30, 2026	Audited June 30, 2026
	----- Rupees in '000 -----	
12.2 Outstanding bank guarantees	50,216	50,216
12.3 Commitments		
In respect of letters of credit / contract relating to:		
- raw materials, stores, spares and loose tools	1,718,438	3,100,120
- capital expenditure	92,249	104,167
	1,810,687	3,204,287
In respect of capital expenditure other than through letters of credit	25,900	52,406
	1,836,587	3,256,693

			----- Un-audited ----- Quarter ended September 30, 2026	September 30, 2025
13.	COST OF SALES	Note	----- Rupees in '000 -----	
	Opening stock of finished goods		2,481,254	2,131,048
	Cost of goods manufactured	13.1	8,230,719	8,140,291
	Purchases during the period		-	-
			8,230,719	8,140,291
			10,711,973	10,271,339
	Closing stock of finished goods		(3,204,699)	(2,677,801)
			7,507,274	7,593,538
13.1	Cost of goods manufactured			
	Opening stock of work-in-process		2,575,205	2,428,706
	Raw materials and components consumed		5,757,565	6,248,574
	Factory overheads		1,994,036	2,064,397
			7,751,601	8,312,971
			10,326,806	10,741,677
	Closing stock of work-in-process		(2,096,087)	(2,601,386)
			8,230,719	8,140,291
14.	(LOSS) / EARNINGS PER SHARE			
14.1	Basic (loss) / earnings per share			
	Net (loss) / profit for the quarter		(336,128)	50,456
			---	(Number of shares) ---
	Weighted average ordinary shares in issue during the period		35,017,033	35,017,033
			----- Rupees -----	
	Basic (loss) / earnings per share		(9.60)	1.44
14.2	Diluted earnings per share			
	A diluted earnings per share has not been presented as the Company does not have any convertible instruments in issue as at September 30, 2026 and September 30, 2025 which would have any effect on the earnings per share if the option to convert is exercised.			
15.	TRANSACTIONS WITH RELATED PARTIES			
15.1	Significant transactions with related parties are as follows:			
			----- Un-audited ----- Quarter ended September 30, 2026	September 30, 2025
			----- Rupees in '000 -----	
	The Holding Company			
	Lease rental paid		-	-
	Service charges paid		-	-
	Dividend paid		-	-
	Reimbursement of expenses		-	-
	Expenses charged		-	-
	Sale of operating fixed assets		-	5,960

	----- Un-audited ----- Quarter ended September 30, September 30, 2026 2025 ----- Rupees in '000 -----	
Associated companies		
Sale of:		
- goods	1,560,782	1,069,792
- operating fixed assets	156,087	-
Purchases of:		
- goods	369,774	2,217,191
- operating fixed assets	139,352	108,983
- consumables / services	11,847	9,179
Lease rental paid	-	3,331
Reimbursement of expenses	642	843
Expenses charged	-	-
Insurance premium	226,059	244,246
Insurance claims	3,112	6,607
Dividend paid	-	-
Royalty and technical fee	96,009	96,137
Contribution to pension funds	7,228	8,480
Donation paid	-	-
Other related parties		
Contributions paid to:		
- gratuity funds	-	38,742
- provident fund	2,047	1,988
Key Management Personnel		
- salaries and other short term employment benefits	25,447	45,747
- sale of operating fixed assets under Company policy	4,804	2,930

15.2 Period / year end balances of related parties other than disclosed elsewhere are as follows:

	Un-audited September 30, 2026	Audited June 30, 2026
	----- Rupees in '000 -----	
Receivable from related parties		
Long term loans	2,325	3,413
Loans and advances	1,803	201
Deposits and prepayments	120,233	-
Payable to related parties		
Staff retirement benefits	24,159	18,045
Trade and other payables	774,570	719,030
Dividend payable	-	-

These are in the normal course of business.

16. FINANCIAL RISK MANAGEMENT

16.1 Financial risk factors

The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk (including foreign exchange risk, interest rate risk and price risk).

These condensed interim financial statements do not include all financial risk management information and disclosures required in the audited annual financial statements and should be read in conjunction with the audited annual financial statement of the Company as at June 30, 2026.

There have been no change in the risk management policies since the year end.

16.2 Fair value estimation

The carrying values of all financial assets and liabilities reflected in these condensed interim financial statements are a reasonable approximation of their fair values.

The table below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined as follows:

- Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs).

	Level 1	Level 2	Level 3	Total
	----- Rupees in '000 -----			
Assets - Recurring fair value measurement				
Financial assets at fair value through profit or loss				
Short term investments	137,685	-	-	137,685

There was no transfers amongst the levels and any change in valuation techniques during the period.

17. SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE COMPANIES ACT, 2017

		Un-audited September 30, 2026	Audited June 30, 2026
		----- Rupees in '000 -----	
Statement of Financial Position - Liability Side			
(i)	Financing (long-term, short-term, or lease financing) obtained as per Islamic mode		
	- Long term finances	-	1,375,000
	- Short term finances	-	-
	- Running finances under mark-up arrangements	2,082,964	4,516,968
	- Liabilities under diminishing musharaka	-	-
(ii)	Interest or mark-up accrued on any conventional loan or advance		
	- Accrued mark-up	106,207	29,097
Statement of 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	133,324	127,891
		Un-audited September 30, 2026 Shariah Compliant	Un-audited September 30, 2025 Shariah Compliant
		----- Rupees in '000 -----	

Statement of Comprehensive Income

(v) Revenue earned from a shariah-compliant business segment	8,087,603	8,475,849
(vi) Break-up of late payments or liquidated damages	-	-
(vii) Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah-compliant associates		
- Dividend income from mutual funds	-	-
- Share of other comprehensive (loss) from associated company	-	-

		Un-audited September 30, 2026 Shariah Compliant ----- Rupees in 000 -----	Un-audited September 30, 2025 Shariah Compliant
(viii)	Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs	-	-
(ix)	Exchange gain earned from actual currency - Exchange (loss) on actual currency transactions	(7,646)	(6,539)
(x)	Exchange gains earned using conventional derivative financial instruments	-	-
(xi)	Profit paid on Islamic mode of financing		
	- Long term finances	51,270	44,804
	- Short term finances	39,399	3,835
	- Running finances under mark-up arrangements	12,822	-
	- Liabilities 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-compliant income:		
	Shariah compliant income:		
	- Scrap Sales	5,977	7,023
	- Gain on disposal of operating fixed assets	17,774	-
	Non - shariah compliant income	-	-

Relationship with Shariah-compliant 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 Aitemaad Islamic, 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.

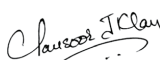
18. CORRESPONDING FIGURES

In order to comply with the requirements of International Accounting Standard 34 - 'Interim Financial Reporting', the condensed interim statement of financial position has been compared with the balances of audited annual financial statements of the Company for the year ended June 30, 2026, whereas, the condensed interim statement of profit or loss and other comprehensive income, condensed interim statement of changes in equity and condensed interim statement of cash flows have been compared with the balances of comparable period of condensed interim financial statements of the Company for the quarter ended September 30, 2025. Corresponding figures have been re-arranged and reclassified for better presentation wherever considered necessary, the effect of which is not material.

19. DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial statements were authorized for issue on October 19, 2026 by the Board of Directors of the Company.


Aamir H. Shirazi
Chairman


Mansoor Jamil Khan
Chief Executive Officer


Muhammad Shoaib
Chief Financial Officer

Atlas Battery Limited

D-181, Central Avenue, S.I.T.E., Karachi-75730

UAN: 111-247-225,

Fax: (92-21) 32564703

E-mail: abl@abl.atlas.pk

Website: www.abl.atlas.pk