



The Secretary,
KARACHI STOCK EXCHANGE (G) LTD,
Stock Exchange Bldg, Stock Exchange Road,
KARACHI.

ABL-SHARES/4/5/2011
FEBRUARY 24, 2011

Dear Sir,

SUB: HALF YEARLY ACCOUNTS FOR THE PERIOD ENDED 31-12-2010.

This is to inform you that the Board of Directors of the Company in their meeting held on February 24, 2011 at 11.00 hours, have approved the following results of the Company for the period ended December 31, 2010.

I)	CASH DIVIDEND	NIL
II)	BONUS ISSUE	NIL
III)	RIGHT ISSUE	NIL

The financial results of the Company are as follows:

	Quarter ended		Half Year ended	
	Dec 31, 2010	Dec 31, 2009	Dec 31, 2010	Dec 31, 2009
SALES	1,369,836	910,794	2,587,458	1,747,218
COST OF SALES	(1,136,443)	(763,443)	(2,144,425)	(1,429,784)
GROSS PROFIT	233,393	147,351	443,033	317,434
DISTRIBUTION COST	(39,837)	(28,885)	(75,374)	(60,078)
ADMINISTRATIVE EXPENSES	(24,935)	(16,660)	(48,667)	(39,879)
OTHER OPERATING INCOME	620	362	1,533	957
OTHER OPERATING EXPENSES	(10,945)	(6,727)	(20,902)	(14,597)
PROFIT FROM OPERATIONS	158,296	95,441	299,623	203,837
FINANCE COST	(13,456)	(6,337)	(24,835)	(10,470)
PROFIT BEFORE TAX	144,840	89,104	274,788	193,367
TAXATION	(39,563)	(32,843)	(85,218)	(67,842)
PROFIT AFTER TAX	105,277	56,261	189,570	125,525
OTHER COMPREHENSIVE INCOME	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	105,277	56,261	189,570	125,525
BASIC & DILUTED EARNINGS PER SHARE (Rs)	10.46	5.59	18.83	12.47

You are requested to please inform the Members of your exchange by publishing in your daily quotation accordingly.

Thanking you.

Yours faithfully,
For ATLAS BATTERY LIMITED


(MUHAMMAD IQBAL)
Company Secretary

Atlas Battery Limited

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