

**Date: September 29, 2025**

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

Subject: **FINANCIAL RESULTS OF TREET BATTERY LIMITED "COMPANY" FOR THE  
FINANCIAL YEAR ENDED ON JUNE 30, 2025**

Dear Sir,

We have to inform you that the Board of Directors of the Company in their meeting held on September 29, 2025 at 3:00 P.M. at 72-B, Quaid-e-Azam Industrial Estate, Kot Lakhpat, Lahore, the Registered Office of the Company / Online, have approved Financial Results of the Company for Financial Year ended on June 30, 2025:

(i)	<b>CASH DIVIDEND</b>	<b>NIL</b>
(ii)	<b>BONUS SHARES</b>	<b>NIL</b>
(iii)	<b>RIGHT SHARES</b>	<b>NIL</b>
(iv)	<b>ANY OTHER ENTITLEMENT / CORPORATE ACTION</b>	<b>NIL</b>
(v)	<b>ANY OTHER PRICE SENSITIVE INFORMATION</b>	<b>NIL</b>

Financial results of the Company for the Financial Year ended on June 30, 2025 are attached as **Annexure – A1 to A4**.

The Annual Report of the Company for the Financial Year ended on June 30, 2025 will be transmitted through PUCARS separately, within specified time period.

For and on behalf of **Treet Battery Limited**



Taimoor Wakil Malik  
Company Secretary



## Annexure – A1

TREET BATTERY LIMITED				
STATEMENT OF FINANCIAL POSITION				
AS AT 30 JUNE 2025				
		2025	2024	2023
	Note		Restated	Restated
(Rs in 000's)				
PROPERTY AND ASSETS				
NON-CURRENT ASSETS				
Property, plant and equipment	6	6,323,075	6,384,895	6,573,887
Right-of-use (ROU) asset	7	2,570	10,281	17,949
Long term deposits	8	29,259	29,259	36,525
Deferred tax asset	9	-	-	-
		6,354,904	6,424,435	6,628,361
CURRENT ASSETS				
Stores and spares	10	76,296	64,300	56,638
Stock in trade	11	1,003,769	1,390,005	1,141,068
Trade debtors	12	454,121	392,221	450,605
Advances, deposits, prepayments and other receivables	13	944,807	1,174,676	51,366
Taxes recoverable/ adjustable	14	323,895	262,200	23,647
Cash and bank balances	15	366,407	447,792	24,969
		3,169,295	3,731,194	1,748,293
		9,524,199	10,155,629	8,376,654
EQUITY AND LIABILITIES				
SHARE CAPITAL AND RESERVES				
Share capital	16	10,825,931	8,822,765	8,822,765
Capital reserves				
Reserve for issuance of shares	17	11,008	11,008	11,008
Demerger deficit		(8,211,666)	(8,211,666)	(8,211,666)
		2,625,273	622,107	622,107
Revenue reserve				
Accumulated loss		(451,506)	(491,932)	(115,215)
		2,173,767	130,175	506,892
NON-CURRENT LIABILITIES				
Lease liabilities	18	-	3,166	11,943
CURRENT LIABILITIES				
Current portion of lease liabilities	18	3,166	8,597	7,020
Short term borrowings	19	5,546,202	7,721,722	6,806,544
Trade and other payables	20	1,574,925	2,047,276	899,018
Accrued markup on secured borrowings		104,912	135,526	119,730
Provision for taxation		121,227	109,167	25,507
		7,350,432	10,022,288	7,857,819
CONTINGENCIES AND COMMITMENTS				
	21	-	-	-
		9,524,199	10,155,629	8,376,654

**Annexure – A2**

TREET BATTERY LIMITED			
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME			
FOR THE YEAR ENDED 30 JUNE 2025			
		2025	2024
	Note	----- (Rs in 000's) -----	Restated
Sales - net	22	8,843,791	8,733,322
Cost of sales	23	(7,078,439)	(7,002,944)
<b>Gross profit</b>		<b>1,765,352</b>	<b>1,730,378</b>
<b>Operating expenses</b>			
Administration and general expenses	24	(79,717)	(49,133)
Selling and distribution expenses	25	(716,554)	(824,103)
		(796,271)	(873,236)
<b>Operating profit</b>		<b>969,081</b>	<b>857,142</b>
Other expenses	26	(21,694)	(9,441)
Finance cost	27	(920,590)	(1,264,922)
Other income	28	133,977	149,899
<b>Profit/ (loss) before levies and income tax</b>		<b>160,774</b>	<b>(267,322)</b>
Levies	29	(121,227)	(109,167)
<b>Profit/ (loss) before income tax</b>		<b>39,547</b>	<b>(376,489)</b>
Taxation - Income tax	30	879	(228)
<b>Profit/ (loss) for the year</b>		<b>40,426</b>	<b>(376,717)</b>
<b>OTHER COMPREHENSIVE INCOME - NET OF INCOME TAX:</b>			
Items that may be reclassified subsequently to the statement of profit or loss		-	-
Items that will not be reclassified subsequently to the statement of profit or loss		-	-
Other comprehensive income for the year		-	-
<b>Total comprehensive income/ (loss) for the year</b>		<b>40,426</b>	<b>(376,717)</b>
<b>Earnings/ (loss) per share - basic and diluted (Rupees)</b>	31	<b>0.05</b>	<b>(0.43)</b>

**Annexure – A3**

TREET BATTERY LIMITED						
STATEMENT OF CHANGES IN EQUITY						
FOR THE YEAR ENDED 30 JUNE 2025						
Share capital	Capital reserves			Revenue reserve	Total	
	Reserve for issuance of shares	Demerger deficit	Surplus on revaluation of property, plant and equipment	Accumulated profit/ (loss)		
<hr/> <div>(Rs in 000's)</div> <hr/>						
Balance as at 30 June 2023	8,822,765	11,008	(8,211,666)	618,172	70,255	1,310,534
Effect of retrospective application of change in accounting policy (net of tax) - note 5	-	-	-	(618,172)	(185,470)	(803,642)
Balance as at 30 June 2023 - restated	8,822,765	11,008	(8,211,666)	-	(115,215)	506,892
Total comprehensive income:						
Loss for the year	-	-	-	-	(376,717)	(376,717)
Other comprehensive income for the year	-	-	-	-	-	-
	-	-	-	-	(376,717)	(376,717)
Balance as at 30 June 2024	8,822,765	11,008	(8,211,666)	-	(491,932)	130,175
Total comprehensive income:						
Profit for the year	-	-	-	-	40,426	40,426
Other comprehensive income for the year	-	-	-	-	-	-
	-	-	-	-	40,426	40,426
Transactions with entity's owners						
Issuance of shares	2,003,166	-	-	-	-	2,003,166
Balance as at 30 June 2025	10,825,931	11,008	(8,211,666)	-	(451,506)	2,173,767



**Annexure – A4**

TREET BATTERY LIMITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025			
	Note	2025 ----- (Rs in 000's) -----	2024 Restated
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit/ (loss) before levies and income tax		160,774	(267,322)
Adjustments for non-cash and other items:			
Depreciation		217,530	294,846
Profit on bank deposits		(11,226)	(13,861)
Finance cost		919,780	1,264,922
Impairment allowance for expected credit loss (ECL)		1,319	692
Exchange loss/ (gain)		5,580	(1,812)
Markup income		(118,504)	(106,665)
Workers' Profit Participation Fund (WPPF)		8,462	-
Workers' Welfare Fund (WWF)		-	-
Provision for slow moving/ obsolete stock		-	2,500
Provision for warranty		(33,038)	31,904
Loss/ (gain) on disposal of property, plant and equipment		84	(83)
		<b>989,987</b>	<b>1,472,443</b>
Operating cash flows before working capital changes		<b>1,150,761</b>	<b>1,205,121</b>
Changes in working capital			
(Increase)/ decrease in current assets:			
Stores and spares		(11,996)	(7,662)
Stock in trade		386,236	(251,437)
Trade debtors		(63,219)	57,692
Advances, deposits, prepayments and other receivables		348,373	(1,016,648)
Income tax recoverable/ adjustable		(61,695)	(238,553)
		<b>597,699</b>	<b>(1,456,608)</b>
Increase/ (decrease) in current liabilities:			
Trade and other payables		222,242	(14,873)
Cash generated from/ (used in) operations		<b>1,970,702</b>	<b>(266,360)</b>
Levies paid		(108,289)	(25,735)
Net cash generated from/ (used in) operating activities		<b>1,862,413</b>	<b>(292,095)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investments made in property, plant and equipment		(148,082)	(98,604)
Profit received on bank deposits		11,226	13,861
Long term deposits		-	7,266
Proceeds from disposal of property, plant and equipment		-	281
Net cash used in investing activities		<b>(136,856)</b>	<b>(77,196)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Short term borrowings - net		(680,061)	213,411
Issuance of shares		-	-
Finance cost paid	16.2.1	(442,687)	(545,763)
Lease liability		(8,597)	(6,760)
Net cash (used in)/ generated from financing activities		<b>(1,131,345)</b>	<b>(339,112)</b>
Net increase/ (decrease) in cash and cash equivalents		<b>594,212</b>	<b>(708,403)</b>
Cash and cash equivalents at the beginning of the year		<b>(683,434)</b>	<b>24,969</b>
Cash and cash equivalents at the end of the year		<b>(89,222)</b>	<b>(683,434)</b>
<b>The reconciliation in cash and cash equivalents is as follows:</b>			
Cash and bank balances	15	<b>366,407</b>	<b>447,792</b>
Temporary bank overdraft - unsecured	20	<b>(455,629)</b>	<b>(1,131,226)</b>
Cash and cash equivalents at the end of the year		<b>(89,222)</b>	<b>(683,434)</b>

Chief Financial Officer  
Rizwan Qaiser



Company Secretary  
Taimoor Vakil Malik