

Date: October 27, 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 FIRST
QUARTER ENDED ON SEPTEMBER 30, 2025**

Dear Sir,

We have to inform you that the Board of Directors of the Company in their meeting held on October 27, 2025 at 2:00 P.M. at 72-B, Quaid-e-Azam Industrial Estate, Kot Lakhpat, Lahore, the Registered Office of the Company, have approved financial results of the Company for the first quarter ended on September 30, 2025:

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

Financial results of the Company for the first quarter ended on September 30, 2025 are attached as **Annexure – A1 to A5**.

The Quarterly Financial Statements (Quarterly Report) of the Company shall be transmitted through PUCARS within 30 days of close of 1st quarter.

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



Taimoor Wakil Malik
Company Secretary



Annexure – A1

TREET BATTERY LIMITED		
STATEMENT OF PROFIT OR LOSS (Un-audited)		
For the Period ended 30 September 2025		
	3 months ended	
	July to September 2025	July to September 2024 <i>Restated</i>
	(Rs in 000's)	
Sales - net	1,870,804	2,354,180
Cost of sales	(1,574,949)	(1,874,895)
Gross profit	295,855	479,285
Operating expenses		
Administration and general expenses	(34,246)	(30,517)
Selling and distribution expenses	(259,918)	(201,995)
	(294,164)	(232,512)
Operating profit	1,691	246,773
Other expenses	(1,635)	(2,820)
Finance cost	(115,792)	(272,756)
Other income	24,036	38,972
(Loss)/ profit before levies and income tax	(91,700)	10,169
Levies	(26,282)	(31,611)
Loss before income tax	(117,982)	(21,442)
Taxation	-	5,273
Loss for the year	(117,982)	(16,169)
	Rupees	
	<i>Restated</i>	
Loss per share - basic and diluted	(0.11)	(0.01)

Taimoor Vakil Malik

Company Secretary
Taimoor Vakil Malik



Rizwan Qaiser

Chief Financial Officer
Rizwan Qaiser

Annexure – A2

TREET BATTERY LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Unaudited)

For the period ended September 30, 2025

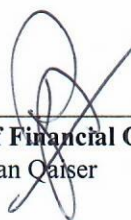
	3 Months ended	
	July to September 2025	July to September 2024
	Restated Rupees in '000	
Loss after taxation	(117,982)	(16,169)
Other comprehensive income	-	-
Total comprehensive loss for the period	(117,982)	(16,169)

Appropriations have been reflected in the statement of changes in equity.



Company Secretary
Taimoor Wakil Malik





Chief Financial Officer
Rizwan Qaiser

Annexure – A3

TREET BATTERY LIMITED STATEMENT OF FINANCIAL POSITION AS AT 30 September 2025		
	September 2025 Un-audited	June 2025 Audited
	(Rs in 000's)	
PROPERTY AND ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	6,269,425	6,323,075
Right-of-use (ROU) asset	2,441	2,570
Long term deposits	131,566	29,259
	6,403,432	6,354,904
CURRENT ASSETS		
Stores and spares	82,425	76,296
Stock in trade	1,538,428	1,003,769
Trade debtors	560,630	454,121
Advances, deposits, prepayments and other receivables	995,860	944,807
Taxes recoverable/ adjustable	542,094	323,895
Cash and bank balances	156,020	366,407
	3,875,457	3,169,295
	10,278,889	9,524,199
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Share capital	10,825,931	10,825,931
Capital reserves		
Reserve for issuance of shares	11,008	11,008
Demerger deficit	(8,211,666)	(8,211,666)
Surplus on revaluation of property, plant and equipment	-	-
	2,625,273	2,625,273
Revenue reserve		
Accumulated (loss)	(569,488)	(451,506)
	2,055,785	2,173,767
NON-CURRENT LIABILITIES	-	-
CURRENT LIABILITIES		
Current portion of lease liabilities	3,037	3,166
Short term borrowings	6,126,443	5,546,202
Trade and other payables	1,855,065	1,574,925
Accrued markup on secured borrowings	91,348	104,912
Provision for taxation	147,211	121,227
	8,223,104	7,350,432
CONTINGENCIES AND COMMITMENTS	-	-
	10,278,889	9,524,199

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Company Secretary
Taimoor Vakil Malik



Rizwan Qaiser

Chief Financial Officer
Rizwan Qaiser

Annexure – A4

TREET BATTERY LIMITED					
STATEMENT OF CHANGES IN EQUITY					
For the period ended 30 September 2025					
Share capital	Capital reserves		Revenue reserve	Total	
	Reserve for issuance of shares	Demerger deficit	Accumulated profit/ (loss)		
(Rs in 000's)					
Balance as at 30 June 2024	8,822,765	11,008	(8,211,666)	(491,932)	130,175
Transfer of net assets from the Modaraba	-	-	-	-	-
Total comprehensive income:					
Loss for the period	-	-	-	(16,169)	(16,169)
Other comprehensive income for the period	-	-	-	-	-
	-	-	-	(16,169)	(16,169)
Balance as at 30 September 2024 (un-audited) (Restated)	8,822,765	11,008	(8,211,666)	(508,101)	114,006
Balance as at 30 June 2025	10,825,931	11,008	(8,211,666)	(451,506)	2,173,767
Total comprehensive income:					
Loss for the period	-	-	-	(117,982)	(117,982)
Other comprehensive income for the period	-	-	-	-	-
	-	-	-	(117,982)	(117,982)
Balance as at 30 September 2025 (un-audited)	10,825,931	11,008	(8,211,666)	(569,488)	2,055,785

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Company Secretary
Taimoor Wakil Malik



Chief Financial Officer
Rizwan Qaiser

Annexure – A5

TREET BATTERY LIMITED		
STATEMENT OF CASH FLOWS (Un-audited)		
For the Period ended 30 September 2025		
	3 months ended	
	July to Sep 2025	July to Sep 2024
	Restated	
	(Rs in 000's)	
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss)/ profit before levies and income tax	(91,700)	10,169
Adjustments for non-cash and other items:		
Depreciation	59,145	52,455
Profit on bank deposits	(2,540)	(2,802)
Finance cost	115,792	272,755
Provision for slow moving/ obsolete stock	2,500	2,500
	174,897	324,908
Operating cash flows before working capital changes	83,197	335,077
Changes in working capital		
(Increase)/ decrease in current assets:		
Stores and spares	(6,129)	264
Stock in trade	(537,159)	417,431
Trade debtors	(106,509)	80,439
Advances, deposits, prepayments and other receivables	(51,053)	326,366
Income tax recoverable/ adjustable	(218,199)	(47,107)
	(919,049)	777,393
Increase/ (decrease) in current liabilities:		
Trade and other payables	(125,098)	(1,164,497)
Cash used in operations	(960,950)	(52,028)
Levies paid	(298)	-
Financial cost paid	(129,356)	(128,269)
Net cash used in operating activities	(1,090,604)	(180,297)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investments made in property, plant and equipment	(5,495)	(9,290)
Profit received on bank deposits	2,540	2,802
Long term deposits	(102,307)	(5,299)
Net cash used in investing activities	(105,262)	(11,787)
CASH FLOWS FROM FINANCING ACTIVITIES		
Short term borrowings	580,241	(283,341)
Net cash generated from financing activities	580,241	(283,341)
Net (decrease)/ increase in cash and cash equivalents	(615,625)	(475,425)
Cash and cash equivalents at the beginning of the year	366,407	447,792
Cash and cash equivalents at the end of the year	(249,218)	(27,633)
The reconciliation in cash and cash equivalents is as follows:		
Cash and bank balances	156,020	117,461
Temporary book overdraft - unsecured	(405,238)	(145,094)
Cash and cash equivalents at the end of the year	(249,218)	(27,633)

Taimoor Vakili Malik



Company Secretary
Taimoor Vakili Malik

Chief Financial Officer
Rizwan Qaiser