

Date: February 25, 2026

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

Subject: **FINANCIAL RESULTS OF TREET BATTERY LIMITED "COMPANY" FOR THE HALF YEAR ENDED ON DECEMBER 31, 2025**

Dear Sir,

We have to inform you that the Board of Directors of the Company in their meeting held on February 25, 2026 at 1:00 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 half year ended on December 31, 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 for the half year ended on December 31, 2025 are attached as **Annexure – A1 to A5**.

The Financial Statements (Half Yearly Report) of the Company shall be transmitted through PUCARS within prescribed time period.

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





Taimoor Vakil Malik
Company Secretary

Annexure – A1

TREET BATTERY LIMITED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT DECEMBER 31, 2025		
	December 31, 2025 (Un-audited)	June 30, 2025 (Audited)
	(Rupees in thousand)	
ASSETS		
NON CURRENT ASSETS		
Property, plant and equipment	6,262,468	6,323,075
Right of use asset	24,720	2,570
Long term advances and deposits	51,905	29,259
	<u>6,339,093</u>	<u>6,354,904</u>
CURRENT ASSETS		
Stores and spares	81,179	76,296
Stock in trade	1,545,988	1,003,769
Trade debts	634,577	454,121
Advances, deposits, prepayments and other receivables	30,454	944,807
Tax recoverable / adjustable	493,078	323,895
Cash and bank balances	508,367	366,407
	<u>3,293,643</u>	<u>3,169,295</u>
TOTAL ASSETS	<u>9,632,736</u>	<u>9,524,199</u>
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized share capital	<u>11,000,000</u>	<u>11,000,000</u>
Issued, subscribed and paid up 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)
	<u>(8,200,658)</u>	<u>(8,200,658)</u>
Revenue reserves		
Accumulated loss	(432,050)	(451,506)
Total equity	<u>2,193,223</u>	<u>2,173,767</u>
NON CURRENT LIABILITIES		
Lease liabilities	17,724	-
Deferred liabilities - employee retirement benefits	23,158	17,821
	<u>40,882</u>	<u>17,821</u>
CURRENT LIABILITIES		
Current portion of lease liabilities	9,016	3,166
Short term borrowings	6,221,469	5,546,202
Trade and other payables	1,012,209	1,557,104
Accrued markup	107,011	104,912
Provision for taxation	48,926	121,227
	<u>7,398,631</u>	<u>7,332,611</u>
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	<u>9,632,736</u>	<u>9,524,199</u>

Taimoor

Company Secretary
Taimoor Wakil Malik

Rizwan Qaiser

Chief Financial Officer
Rizwan Qaiser

Annexure – A2

TREET BATTERY LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)

FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Half year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
----- (Rupees in thousand) -----				
	Restated		Restated	
Revenue from contract with customers - net	3,521,293	4,199,915	1,650,489	1,845,735
Cost of sales	(2,740,521)	(3,341,191)	(1,165,572)	(1,459,459)
Gross profit	780,772	858,724	484,917	386,276
Selling and distribution expenses	(429,685)	(401,834)	(169,767)	(199,160)
Administrative and general expenses	(63,728)	(54,100)	(29,482)	(23,780)
Other operating expenses	(10,508)	(5,416)	(8,873)	(2,596)
	(503,921)	(461,350)	(208,122)	(225,536)
Profit from operations	276,851	397,374	276,795	160,740
Finance cost	(260,928)	(555,386)	(145,136)	(282,630)
Other income	52,745	74,936	28,709	35,964
Profit / (loss) before levies and income tax	68,668	(83,076)	160,368	(85,926)
Levy	(48,926)	(58,710)	(22,634)	(27,099)
Profit / (loss) before income tax	19,742	(141,786)	137,734	(113,025)
Taxation	(286)	(307)	(286)	(153)
Profit / (loss) after taxation	19,456	(142,093)	137,448	(113,178)
Earnings per share - basic and diluted (Rupees)	0.02	(0.16)	0.13	(0.12)

Taimoor Vakil Malik

Company Secretary
Taimoor Vakil Malik

Chief Financial Officer
Rizwan Qaiser

Rizwan Qaiser

Annexure – A3

TREET BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Half year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	----- (Rupees in thousand) -----			
	Restated		Restated	
Profit / (loss) after taxation for the period	19,456	(142,093)	137,448	(113,178)
Other comprehensive income				
Items that will be reclassified subsequently to statement of profit or loss	-	-	-	-
Items that will not be reclassified subsequently to statement of profit or loss	-	-	-	-
Total comprehensive income for the period	19,456	(142,093)	137,448	(113,178)



Company Secretary
Taimoor Vakil Malik


Chief Financial Officer
Rizwan Qaiser

Annexure – A4

TREET BATTERY LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Issued, subscribed and paid-up share capital	Reserves			Total reserves	Total
		Capital reserves		Revenue reserve		
		Reserve for	Demerger	Accumulated		
(Rupees in thousand)						
Balance as at July 01, 2024 - audited	8,822,765	11,008	(8,211,666)	(491,932)	(8,692,590)	130,175
Total comprehensive income for the period						
Loss after taxation for the period - reported	-	-	-	(174,258)	(174,258)	(174,258)
Impact of change in accounting policy	-	-	-	32,165	32,165	32,165
Loss after taxation for the period - restated	-	-	-	(142,093)	(142,093)	(142,093)
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive loss for the period	-	-	-	(142,093)	(142,093)	(142,093)
Balance as at December 31, 2024 - unaudited	8,822,765	11,008	(8,211,666)	(634,025)	(8,834,683)	(11,918)
Balance as at July 01, 2025 - audited	10,825,931	11,008	(8,211,666)	(451,506)	(8,652,164)	2,173,767
Total comprehensive income for the period						
Profit after taxation for the period	-	-	-	19,456	19,456	19,456
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	19,456	19,456	19,456
Balance as at December 31, 2025 - unaudited	10,825,931	11,008	(8,211,666)	(432,050)	(8,632,708)	2,193,223

Taimoor

Company Secretary
Taimoor Vakil Malik

Chief Financial Officer
Rizwan Qaiser

Rizwan Qaiser

Annexure – A5

TREET BATTERY LIMITED		
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)		
FOR THE HALF YEAR ENDED DECEMBER 31, 2025		
	Half year ended	
	December 31, 2025	December 31, 2024
	(Rupees in thousand)	
		Restated
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (loss) before levies and income tax	68,668	(83,076)
Adjustments for non cash and other items:		
Depreciation on operating fixed assets	111,576	120,191
Depreciation on ROU assets	4,024	3,855
Profit on bank deposits	(3,769)	(6,858)
Finance cost	260,928	555,386
Impairment allowance for expected credit loss	1,401	503
Provision for gratuity	5,337	-
Exchange loss	1,694	2,292
Markup income	-	(65,287)
Provision for warranty	46,272	10,726
	<u>427,463</u>	<u>620,808</u>
Profit before working capital changes	496,131	537,732
(Increase) / decrease in current assets:		
Stores and spares	(4,883)	(2,587)
Stock-in-trade	(542,219)	342,445
Trade debtors	(181,857)	22,097
Advances, deposits, prepayments and other receivables	(11,968)	357,059
Taxes recoverable/ adjustable	(169,183)	4,922
	<u>(910,110)</u>	<u>723,936</u>
Decrease in current liabilities:		
Trade and other payables	(592,861)	(1,056,816)
Cash (used in) / generated from operations	<u>(1,006,840)</u>	<u>204,852</u>
Levies and income tax paid	(120,941)	(108,288)
Financial cost paid	(258,835)	(574,733)
	<u>(379,776)</u>	<u>(683,021)</u>
Net cash used in operating activities	<u>(1,386,616)</u>	<u>(478,169)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investments made in property, plant and equipment	(50,969)	(11,082)
Loan received from director	670,000	-
Markup received from director	256,321	-
Long term deposits	(22,646)	-
Profit received on bank deposits	3,769	6,858
Net cash used in investing activities	<u>856,475</u>	<u>(4,224)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Short term borrowings - net	675,267	128,874
Lease liabilities repaid	(3,166)	(4,042)
Net cash generated from financing activities	<u>672,101</u>	<u>124,832</u>
Net decrease in cash and cash equivalents	141,960	(357,561)
Cash and cash equivalents at beginning of the period	366,407	447,792
Cash and cash equivalents at end of the period	<u>508,367</u>	<u>90,231</u>



Company Secretary
Taimoor Vakil Malik



Chief Financial Officer
Rizwan Qaiser