

Date: April 28, 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 PERIOD ENDED ON MARCH 31, 2026**

Dear Sir,

We have to inform you that the Board of Directors of the Company in their meeting held on April 28, 2026 at 1:30 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 the period ended on March 31, 2026:

(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 period ended on March 31, 2026 are attached as **Annexure – A1 to A5**.

The Financial Statements (Quarterly Report) of the Company for the period ended on March 31, 2026 shall be transmitted through PUCARS within prescribed time period.

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

Taimoor Vakil Malik


Taimoor Vakil Malik
Company Secretary



Annexure - A1

TREET BATTERY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 March 2026

	March 2026 Un-Audited	June 2025 Audited
(Rs in 000's)		
PROPERTY AND ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	6,322,175	6,323,075
Right-of-use (ROU) asset	21,085	2,570
Long term deposits	30,040	29,259
	6,373,300	6,354,904
CURRENT ASSETS		
Stores and spares	78,064	76,296
Stock in trade	1,382,200	1,003,769
Trade debtors	710,621	454,121
Advances, deposits, prepayments and other receivables	128,919	944,807
Taxes recoverable/ adjustable	487,415	323,895
Cash and bank balances	134,621	366,407
	2,921,840	3,169,295
	9,295,140	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)
	2,625,273	2,625,273
Revenue reserve		
Accumulated loss	(497,036)	(451,506)
	2,128,237	2,173,767
NON-CURRENT LIABILITIES		
Lease liabilities	13,542	-
	13,542	-
CURRENT LIABILITIES		
Current portion of lease liabilities	9,564	3,166
Short term borrowings	5,871,445	5,546,202
Trade and other payables	1,082,786	1,574,925
Accrued markup on secured borrowings	119,188	104,912
Provision for taxation	70,378	121,227
	7,153,361	7,350,432
CONTINGENCIES AND COMMITMENTS		
	-	-
	9,295,140	9,524,199


Chief Financial Officer




Company Secretary

Annexure - A2

TREET BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (Un-audited)

For the period ended March 31, 2026

	Nine months ended		Three months ended	
	July to March 2026	July to March 2025 Restated	Jan to March 2026	Jan to March 2025 Restated
	(Rs in 000's)			
Sales - net	5,012,265	5,630,613	1,490,971	1,430,699
Cost of sales	(3,935,602)	(4,428,520)	(1,195,344)	(1,042,216)
Gross profit	1,076,663	1,202,093	295,627	388,483
Operating expenses				
Administration and general expenses	(91,382)	(70,769)	(27,120)	(15,657)
Selling and distribution expenses	(627,852)	(619,927)	(197,066)	(218,080)
Other expenses	(7,068)	(9,018)	(2,250)	(3,602)
	(726,302)	(699,714)	(226,436)	(237,340)
Operating profit	350,361	502,379	69,191	151,143
Finance cost	(379,211)	(764,047)	(118,283)	(208,663)
Other income	54,226	112,951	5,796	38,015
Profit /(Loss) before levies and income tax	25,375	(148,717)	(43,295)	(19,505)
Levies	(70,378)	(77,595)	(21,452)	(18,885)
(Loss)/ profit before income tax	(45,004)	(226,312)	(64,747)	(38,390)
Taxation	(526)	12,831	(240)	-
(Loss)/ profit for the year	(45,530)	(213,481)	(64,987)	(38,390)
(Loss)/ earnings per share - basic and diluted	(0.04)	(0.24)	(0.06)	(0.04)


Chief Financial Officer




Company Secretary

Annexure - A3

TREET BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-audited)
For the period ended March 31, 2026

	Nine Months ended		Three Months ended	
	July to March 2026	July to March 2025	January to March 2026	January to March 2025
	Rupees in '000			
Loss after taxation	(45,530)	Restated (213,481)	(64,987)	Restated (38,390)
Other comprehensive income/ (loss)	-	-	-	-
Total comprehensive loss for the period	(45,530)	(213,481)	(64,987)	(38,390)

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


Chief Financial Officer




Company Secretary

Annexure - A4

TREET BATTERY LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 March 2026

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-restated	8,822,765	11,008	(8,211,666)	(148,601)	473,506
Total comprehensive income:					
Loss for the period (Restated)	-	-	-	(213,481)	(213,481)
Other comprehensive income for the period (Restated)	-	-	-	(213,481)	(213,481)
Balance as at 31 March 2025-restated	8,822,765	11,008	(8,211,666)	(362,082)	260,025
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	-	-	-	(45,530)	(45,530)
Other comprehensive income for the period	-	-	-	(45,530)	(45,530)
Balance as at 31 March 2026	10,825,931	11,008	(8,211,666)	(497,036)	2,128,237

Chief Financial Officer



Company Secretary

TREET BATTERY LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited)
For the period ended March 31, 2026

	July to March 2026	July to March 2025 <i>Restated</i>
	(Rs in 000's)	
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss)/ profit before levies and income tax	25,375	(148,717)
Adjustments for non-cash and other items:		
Depreciation	163,691	172,777
Profit on bank deposits	(5,175)	(2,092)
Finance cost	208,821	334,265
Provision for slow moving/ obsolete stock	2,500	2,500
	<u>369,837</u>	<u>507,450</u>
Operating cash flows before working capital changes	395,212	358,733
Changes in working capital		
(Increase)/ decrease in current assets:		
Stores and spares	(1,768)	(7,813)
Stock in trade	(380,931)	(21,504)
Trade debtors	(256,500)	(38,380)
Advances, deposits, prepayments and other receivables	(273,953)	198,846
	<u>(913,152)</u>	<u>131,149</u>
Increase/ (decrease) in current liabilities:		
Trade and other payables	(492,139)	(1,032,495)
Cash used in operations	<u>(1,010,079)</u>	<u>(542,613)</u>
Levies paid	(121,754)	(108,288)
Financial cost paid	(194,545)	(346,570)
Net cash used in operating activities	<u>(1,326,378)</u>	<u>(997,471)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investments made in property, plant and equipment	(181,306)	(50,398)
Profit received on bank deposits	5,175	2,092
Net cash used in investing activities	<u>(176,131)</u>	<u>(48,306)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Short term borrowings	325,243	323,693
Loan / Markup received from director	926,321	-
Long term deposits	(781)	-
Lease Liability	19,939	(4,042)
Net cash generated from financing activities	<u>1,270,723</u>	<u>319,651</u>
Net (decrease)/ increase in cash and cash equivalents	<u>(231,786)</u>	<u>(726,126)</u>
Cash and cash equivalents at the beginning of the year	366,407	447,792
Cash and cash equivalents at the end of the year	<u>134,621</u>	<u>(278,334)</u>

Chief Financial Officer



Company Secretary