

999/CORP

May 25, 2026

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

Subject: Financial Results for the Quarter Ended March 31, 2026

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on May 25, 2026 at 12:30 p.m. at Company's registered office situated at G.T. Road, Batapur, Lahore, recommended the following:

(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

The financial statements of the Company are attached.

- Statement of Profit or Loss including Earning/(Loss) Per Share for the current interim period and cumulatively for the current financial year to date with comparative Statement of Profit or Loss for the comparable interim periods (current and year-to-date of the immediately preceding financial year);
- Statement of Financial Position;
- Statement of Changes in Equity; and
- Statement of Cash Flows.

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

Yours faithfully,

For and behalf of
Bata Pakistan Limited



Muhammad Shahid
Company Secretary



BATA PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION - UNAUDITED
AS AT 31 MARCH 2026

	Note	(UN - AUDITED) 31 March 2026	(AUDITED) 31 December 2025
(Rupees in'000)			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5	2,816,152	2,811,706
Right of use assets		3,697,414	3,710,610
Intangible assets		88,891	106,045
Long term deposits and prepayments		50,239	49,974
Deferred taxation		601,583	630,770
		<u>7,254,279</u>	<u>7,309,105</u>
CURRENT ASSETS			
Stock in trade		4,795,382	3,994,064
Trade debts - unsecured		295,716	370,521
Advances - unsecured		69,596	71,832
Trade deposits and short term prepayments		142,259	341,281
Other receivables		21,367	53,430
Income tax receivable net of provision of taxation		389,787	413,800
Interest accrued		4,912	2,621
Short term investments		45,044	45,044
Cash and bank balances		1,559,259	983,747
		<u>7,323,322</u>	<u>6,276,340</u>
TOTAL ASSETS		<u><u>14,577,601</u></u>	<u><u>13,585,445</u></u>
SHARE CAPITAL AND RESERVES			
Authorized share capital		<u>100,000</u>	<u>100,000</u>
Issued, subscribed and paid up capital		75,600	75,600
Reserves			
Capital reserve		483	483
Revenue reserves		2,942,439	3,091,787
		<u>2,942,922</u>	<u>3,092,270</u>
		<u>3,018,522</u>	<u>3,167,870</u>
NON-CURRENT LIABILITIES			
Lease liability		3,344,961	3,333,119
Long term deposits		19,883	19,025
Deferred liability - employee benefits		36,655	34,295
Long term finances from financial institutions - secured	6	-	-
		<u>3,401,499</u>	<u>3,386,439</u>
CURRENT LIABILITIES			
Current portion of lease liabilities		1,105,209	1,117,386
Current portion of long term finances	6	26,759	28,333
Trade and other payables		6,209,419	5,069,224
Short term borrowings from financial institutions - secured	7	-	-
Unpaid dividend		739,163	739,163
Unclaimed dividend		77,030	77,030
		<u>8,157,580</u>	<u>7,031,136</u>
CONTINGENCIES AND COMMITMENTS	8		
TOTAL EQUITY AND LIABILITIES		<u><u>14,577,601</u></u>	<u><u>13,585,445</u></u>

The annexed notes from 1 to 19 form an integral part of this interim financial information.

Ahsa Jinnas
Chief Executive



Director

[Signature]
Chief Financial Officer

BATA PAKISTAN LIMITED**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME - UNAUDITED
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026**

	Note	Three month period ended	
		Jan - Mar 2026	Jan - Mar 2025
		(Rupees in '000)	
Net sales	9	5,737,841	5,283,121
Cost of sales	10	<u>3,333,060</u>	<u>2,532,774</u>
Gross profit		2,404,781	2,750,347
Distribution cost		<u>1,659,678</u>	<u>1,639,196</u>
Administrative expenses		<u>536,754</u>	<u>481,351</u>
Other expenses		<u>29,418</u>	<u>65,177</u>
		2,225,850	2,185,724
Other income		<u>41,219</u>	<u>16,736</u>
Operating profit		<u>220,150</u>	<u>581,359</u>
Finance cost	11	<u>172,870</u>	<u>195,546</u>
Profit before levy and income tax		47,280	385,813
Levy-minimum tax		<u>20,809</u>	<u>-</u>
Profit before income tax		26,471	385,813
Income tax		<u>175,819</u>	<u>137,829</u>
(Loss) / profit for the period		<u>(149,348)</u>	<u>247,984</u>
Other comprehensive income		-	-
Total comprehensive (loss) / income for the period		<u>(149,348)</u>	<u>247,984</u>
(Loss) / Earning Per Share - Basis and diluted	12	<u>(19.76)</u>	<u>Rs.32.80</u>

The annexed notes from 1 to 19 form an integral part of this interim financial information.

Ahsan Zaman

Chief Executive



Director

[Signature]

Chief Financial Officer

BATA PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY - UNAUDITED
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

	Share capital	Capital reserve	Revenue reserves		Total
			General reserve	Unappropriated profits / losses	
	Rupees in '000				
Balance as at 01 January 2025	75,600	483	4,557,000	913,042	5,546,125
Total comprehensive loss for the three month period ended 31 March 2025	-	-	-	247,984	247,984
Balance as at 31 March 2025	75,600	483	4,557,000	1,161,026	5,794,109
Balance as at 01 January 2026	75,600	483	4,557,000	(1,465,213)	3,167,870
Total comprehensive profit for the three month period ended 31 March 2026	-	-	-	(149,348)	(149,348)
Balance as at 31 March 2026	75,600	483	4,557,000	(1,614,561)	3,018,522

The annexed notes from 1 to 19 form an integral part of this interim financial information.

Amir Zaman

Chief Executive



[Signature]

Chief Financial Officer

Director

BATA PAKISTAN LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT - UNAUDITED
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

	Note	Three month period ended	
		31 March 2026	31 March 2025
(Rupees in '000)			
CASH GENERATED FROM OPERATIONS			
Profit before taxation		47,280	385,813
Non-cash adjustments to reconcile profit before tax to net cash flows:			
Depreciation for property, plant & equipment		89,435	92,316
Depreciation of right of use assets		272,436	278,123
Amortization of intangible assets		17,190	19,615
Provision for gratuity		2,360	3,685
Loss on disposal of property, plant and equipment		15,193	3,807
Gain on lease modification		(11,544)	(11,646)
Income from short term investments		(8,377)	(1,437)
Income from long term investments		(677)	(978)
Exchange (gain)/loss		(16,382)	30,852
Finance cost		172,870	195,546
(Reversal)/provision for trade debts and advances		(52)	46,633
Net provision/(reversal) for slow moving and obsolete stock		128,766	93,983
Provision for obsolescence of raw material- (net)		-	29,558
(Reversal)/provision for obsolescence stores & spare parts		-	(272)
		<u>661,218</u>	<u>779,785</u>
Operating profit before working capital changes		708,498	1,165,598
Effect on cash flow due to working capital changes			
(Increase)/decrease in current assets			
Stores & spare parts		-	-
Stock in trade		(801,318)	(836,546)
Trade debts		74,857	64,290
Advances		2,236	5,527
Trade deposits and short term prepayments		199,022	(195,441)
Other receivables		32,063	12,141
Increase in trade and other payables		1,177,472	1,055,057
		<u>684,332</u>	<u>105,028</u>
Cash generated from operations		1,392,830	1,270,626
Finance costs paid		(172,870)	(195,546)
Tax paid		(143,428)	(179,625)
Gratuity paid		-	(3,047)
		<u>(316,298)</u>	<u>(378,218)</u>
Increase / (decrease) in long term prepayments		858	(20,117)
Net cash inflow from operating activities	A	<u>1,077,390</u>	<u>872,291</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(274,019)	(76,153)
Purchase of intangible assets		(36)	-
Proceeds from sale of property, plant and equipment		4,242	2,640
Decrease/(Increase) in long term investments		(265)	64
Interest income received		6,763	1,562
Net cash outflow from investing activities	B	<u>(263,315)</u>	<u>(71,887)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of long term finances		(1,574)	(1,574)
Payment of lease liabilities		(236,989)	(155,036)
Dividend paid		-	(2,455)
Net cash outflow from financing activities	C	<u>(238,563)</u>	<u>(159,065)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	A+B+C	<u>575,512</u>	<u>641,339</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR		983,747	211,344
Effects of exchange rate changes on cash and cash equivalents		-	318
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	13	<u>1,559,259</u>	<u>853,001</u>

The annexed notes from 1 to 19 form an integral part of this interim financial information.


Chief Executive



Director


Chief Financial Officer