

999/CORP

October 27, 2026

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

Subject: Financial Results for the 3rd Quarter ended September 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on October 27, 2026 at 2:00 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 (Thirty) days of close of 3rd quarter.

Yours faithfully,

For and behalf of
Bata Pakistan Limited



Muhammad Shahid
Company Secretary



BATA PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

		(UN - AUDITED)	(AUDITED)
		September 30,	December 31,
		2026	2025
		(Rupees in '000)	
ASSETS	Note		
NON-CURRENT ASSETS			
Property, plant and equipment	6	2,914,470	2,811,706
Right-of-use assets		3,631,101	3,710,610
Intangible assets		77,886	106,045
Long term security deposits		44,427	49,974
Deferred tax asset		661,043	630,770
		<u>7,328,927</u>	<u>7,309,105</u>
CURRENT ASSETS			
Stores and spare parts	7	-	-
Stock-in-trade		5,553,465	3,994,064
Trade debts		294,118	370,521
Advances		65,236	71,832
Trade deposits and short term prepayments		202,230	341,281
Other receivables		20,509	53,430
Income tax receivable net of provision for taxation		423,427	413,800
Interest accrued		3,442	2,621
Short term investments		45,031	45,044
Cash and bank balances		549,432	983,747
		<u>7,156,890</u>	<u>6,276,340</u>
TOTAL ASSETS		<u><u>14,485,817</u></u>	<u><u>13,585,445</u></u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital		<u>100,000</u>	<u>100,000</u>
Issued, subscribed and paid up share capital		75,600	75,600
Reserves			
Capital reserve		483	483
Revenue reserves		2,458,380	3,091,787
		<u>2,458,863</u>	<u>3,092,270</u>
Total equity		<u>2,534,463</u>	<u>3,167,870</u>
NON-CURRENT LIABILITIES			
Lease liabilities		3,373,744	3,333,119
Long term deposits		31,179	19,025
Employee benefits obligations		41,305	34,295
Long term finance from financial institution - secured	8	-	-
		<u>3,446,228</u>	<u>3,386,439</u>
CURRENT LIABILITIES			
Current portion of lease liabilities		1,055,460	1,117,386
Current portion of long term finance	8	23,611	28,333
Trade and other payables		6,122,201	5,069,224
Short term borrowings from financial institutions - secured	9	467,427	-
Accrued finance cost		20,234	-
Unclaimed dividend		77,030	77,030
Unpaid dividend		739,163	739,163
		<u>8,505,126</u>	<u>7,031,136</u>
CONTINGENCIES AND COMMITMENTS	10		
TOTAL EQUITY AND LIABILITIES		<u><u>14,485,817</u></u>	<u><u>13,585,445</u></u>

The annexed notes from 1 to 23 form an integral part of these condensed interim financial statements.


Chief Executive

Director


Chief Financial Officer

BATA PAKISTAN LIMITED
**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE THREE-MONTH AND NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2026**

	Note	Three-month period ended		Nine-month period ended	
		September 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025
		Un-audited (Rupees in '000)			
Revenue from contracts with customers - net	11	4,569,636	3,971,552	14,340,450	13,030,546
Cost of sales	12	(2,472,822)	(2,266,713)	(7,562,834)	(7,184,724)
Gross profit		2,096,814	1,704,839	6,777,616	5,845,822
Distribution costs		(1,519,203)	(1,363,064)	(4,660,844)	(4,000,683)
Administrative expenses		(579,855)	(516,188)	(1,700,715)	(1,495,888)
Net impairment loss on financial assets		6,228	(31,299)	1,540	(82,134)
Other expenses		(113,467)	(9,941)	(288,607)	(148,024)
Other income		(1,745)	51,688	84,825	50,710
Finance costs	13	(193,707)	(176,251)	(556,312)	(526,527)
Loss before levy and income tax		(304,935)	(340,216)	(342,497)	(356,724)
Levy - minimum tax		(137,298)	(76,231)	(182,450)	(166,341)
Loss before income tax		(442,233)	(416,447)	(524,947)	(523,065)
Income tax	14	(24)	174,136	(108,460)	167,009
Loss for the period		(442,257)	(242,311)	(633,407)	(356,056)
Other comprehensive income:					
Other comprehensive income for the period		-	-	-	-
Total comprehensive loss for the period		(442,257)	(242,311)	(633,407)	(356,056)
Loss per share - basic and diluted (Rupees per share)		(58.50)	(32.05)	(83.78)	(47.10)

The annexed notes from 1 to 23 form an integral part of these condensed interim financial statements.


Chief Executive

Director


Chief Financial Officer

BATA PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2026

	Share capital	Capital reserve	Revenue reserves		Total
			General reserve	Un-appropriated profits	
			(Rupees in '000)		
Balance as at January 01, 2025 (audited)	75,600	483	4,557,000	913,042	5,546,125
Total comprehensive loss for period	-	-	-	(356,056)	(356,056)
Balance as at September 30, 2025 (un-audited)	<u>75,600</u>	<u>483</u>	<u>4,557,000</u>	<u>556,986</u>	<u>5,190,069</u>
Balance as at January 01, 2026 (audited)	75,600	483	4,557,000	(1,465,213)	3,167,870
Total comprehensive loss for period	-	-	-	(633,407)	(633,407)
Balance as at September 30, 2026 (un-audited)	<u>75,600</u>	<u>483</u>	<u>4,557,000</u>	<u>(2,098,620)</u>	<u>2,534,463</u>

The annexed notes from 1 to 23 form an integral part of these condensed interim financial statements.


 Chief Executive

 Director


 Chief Financial Officer

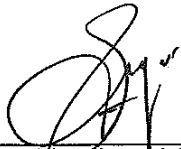
BATA PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2026

		Nine-month period ended	
		September 30, 2026	September 30, 2025
	Note	(Rupees in '000)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	15	1,105,118	2,458,876
Finance cost paid		(21,326)	(48,353)
Payment of lease liabilities (interest)		(514,752)	(469,746)
Income tax and levy paid		(330,810)	(301,618)
Gratuity paid		(2,160)	(11,919)
Long term security deposits - net		17,701	11,655
Net cash (outflow)/inflow from operating activities		253,771	1,638,895
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(476,925)	(216,249)
Payments for intangible assets		(11,076)	(8,322)
Proceeds from disposal of property, plant and equipment		59,717	30,789
Short term investments made during the period		(45,000)	(46,779)
Short term investments encashed during the period		45,007	45,000
Interest income received		18,637	8,101
Net cash outflow from investing activities		(409,640)	(187,460)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of long term finances		(4,722)	(4,722)
Payments of lease liabilities (principal)		(754,943)	(754,970)
Dividend paid		-	(890)
Net cash outflow from financing activities		(759,665)	(760,582)
Net (decrease)/ increase in cash and cash equivalents		(915,534)	690,853
Cash and cash equivalents at the beginning of the period			
prior to application of amendment to IFRS 9		983,747	211,344
Adjustment on initial application of amendment to IFRS 9			-
on January 1, 2026		13,708	
		997,455	211,344
Effects of exchange rate changes on cash and cash equivalents		84	620
Cash and cash equivalents at the end of the period	15.1	82,005	902,817

The annexed notes from 1 to 23 form an integral part of these condensed interim financial statements.


Chief Executive

Director


Chief Financial Officer