

J.K. Spinning Mills Limited

Ref: JKSM/T-0030/2026

Dated: 28-04-2026

PUCARS/LCS

The General Manager

Pakistan Stock Exchange Limited,
Stock Exchange Building,
Stock Exchange Road,
Karachi.

Subject: Financial Results for the 3RD Quarter Ended 31.03.2026

Dear Sir,

This is to inform you that the Board of Directors of our Company in their meeting held on April 28, 2026 at 11:00 am at head office of the Company, 29-K.M, Sheikhpura Road, Khurrianwala, Faisalabad, 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 |

Financial Results:

The following financial statements of the Company for the 3rd Quarter ended March 31, 2026, are annexed.

- Statement of Financial Position
- Statement of Profit or Loss
- Statement of Changes in Equity
- Statement of Cash Flows

The 3rd Quarter Report of the Company for the period ended March 31, 2026 will be transmitted through PUCARS in due course of time and will also be available at the Company's website at www.jkgroup.net

For J.K. Spinning Mills Limited

Ghulam Muhammad
Company Secretary



Copy to: **Executive Director/ HOD**

Offsite-II Department, Supervision Department,
Securities & Exchange Commission of Pakistan,
63, N.I.C, Building, Jinnah Avenue, Blue Area,
Islamabad

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Email: legal@jkgroup.net **URL:** www.jkgroup.net **NTN:** 0658695-3 **STRN:** 04-04-5202-009-82

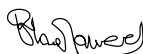
Condensed Interim Statement of Financial Position (Un-Audited)

As At 31 March 2026

	Un-audited 31 March 2026	Audited 30 June 2025
NOTE	(RUPEES IN THOUSAND)	
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized share capital		
200 000 000 (30 June 2025: 200 000 000) ordinary shares of Rupees 10 each	2,000,000	2,000,000
Issued, subscribed and paid up share capital	1,023,175	1,023,175
Reserves		
Capital reserves		
Merger reserve	289,636	289,636
Premium on issue of right shares	60,904	60,904
Surplus on revaluation of freehold land	551,378	631,792
	901,918	982,332
Revenue reserve - unappropriated profit	13,177,951	12,037,708
Total reserves	14,079,869	13,020,040
TOTAL EQUITY	15,103,044	14,043,215
LIABILITIES		
NON-CURRENT LIABILITIES		
Long term financing	2,803,124	3,143,263
Lease liability	11,374	23,060
Deferred income tax liability	158,197	-
Deferred income - government grant	97,363	154,569
	3,070,058	3,320,892
CURRENT LIABILITIES		
Trade and other payables	3,229,951	3,771,774
Accrued mark-up	186,315	189,512
Short term borrowings	10,622,811	9,803,222
Current portion of non-current liabilities	973,371	857,704
Taxation and levy - net	-	21,708
Unclaimed dividend	858	749
	15,013,306	14,644,669
TOTAL LIABILITIES	18,083,364	17,965,561
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	33,186,408	32,008,776



Faiz Jawed
Chief Executive Officer



Shaiq Jawed
Director



Khawaja Nadeem Abbas
Chief Financial Officer

Condensed Interim Statement of Financial Position (Un-Audited)

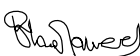
As At 31 March 2026

		Un-audited	Audited
		31 March	30 June
	NOTE	2026	2025
(RUPEES IN THOUSAND)			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5	11,743,020	11,741,237
Right-of-use asset		40,189	47,282
Long term investment		-	-
Long term deposits		209,391	209,391
		<u>11,992,600</u>	<u>11,997,910</u>
CURRENT ASSETS			
Stores, spare parts and loose tools		430,394	359,154
Stock-in-trade		11,248,237	11,107,260
Trade debts		4,896,791	5,287,163
Advances		242,147	169,315
Short term deposits and prepayments		55,495	36,191
Other receivables		311,020	79,193
Sales tax refundable		2,732,398	1,763,176
Taxation and levy - net		46,737	-
Short term investments	6	787,669	649,302
Cash and bank balances		442,920	472,879
		<u>21,193,808</u>	<u>19,923,633</u>
Non-current assets classified as held for sale		-	87,233
		<u>21,193,808</u>	<u>20,010,866</u>
TOTAL ASSETS		<u>33,186,408</u>	<u>32,008,776</u>

The annexed notes form an integral part of these condensed interim financial statements.



Faiq Jawed
Chief Executive Officer



Shaiq Jawed
Director



Khawaja Nadeem Abbas
Chief Financial Officer

Condensed Interim Statement of Profit or Loss (Un-Audited)

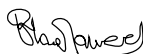
FOR THE NINE MONTHS ENDED 31 MARCH 2026

NOTE	Nine months ended		Quarter ended		
	31 March	31 March	31 March	31 March	
	2026	2025	2026	2025	
		(RUPEES IN THOUSAND)		(RUPEES IN THOUSAND)	
Revenue	33,328,534	33,095,582	12,500,572	11,948,200	
Cost of sales	(29,322,655)	(29,597,170)	(11,266,573)	(10,926,353)	
Gross profit	4,005,879	3,498,412	1,233,999	1,021,847	
Distribution cost	(963,885)	(922,760)	(293,758)	(256,735)	
Administrative expenses	(447,203)	(447,402)	(163,745)	(167,610)	
Other expenses	(109,608)	(73,833)	(37,199)	(22,731)	
	(1,520,696)	(1,443,995)	(494,702)	(447,076)	
	2,485,183	2,054,417	739,297	574,771	
Other income	388,143	364,723	128,323	67,553	
Profit from operations	2,873,326	2,419,140	867,620	642,324	
Finance cost	(1,045,133)	(1,493,569)	(312,736)	(355,415)	
Profit before levy and taxation	1,828,193	925,571	554,884	286,909	
Levy	(197,999)	(266,992)	(62,668)	(105,655)	
Profit before taxation	1,630,194	658,579	492,216	181,254	
Taxation	(567,396)	(248,598)	(171,872)	(73,965)	
Profit after taxation	1,062,798	409,981	320,344	107,289	
Earnings per share - basic and diluted (Rupees)	10.39	4.01	3.13	1.05	

The annexed notes form an integral part of these condensed interim financial statements.



Faiq Jawed
Chief Executive Officer



Shaiq Jawed
Director



Khawaja Nadeem Abbas
Chief Financial Officer

Condensed Interim Statement of Comprehensive Income (Un-Audited)


FOR THE NINE MONTHS ENDED 31 MARCH 2026

	Nine months ended		Quarter ended	
	31 March 2026 (RUPEES IN THOUSAND)	31 March 2025 (RUPEES IN THOUSAND)	31 March 2026 (RUPEES IN THOUSAND)	31 March 2025 (RUPEES IN THOUSAND)
Profit after taxation	1,062,798	409,981	320,344	107,289
Other comprehensive income:				
Items that will not be reclassified to profit or loss in subsequent periods	-	-	-	-
Items that may be reclassified to profit or loss in subsequent periods	-	-	-	-
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	1,062,798	409,981	320,344	107,289

The annexed notes form an integral part of these condensed interim financial statements.



Faiq Jawed
Chief Executive Officer



Shaiq Jawed
Director



Khawaja Nadeem Abbas
Chief Financial Officer

CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)

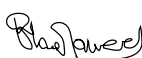
FOR THE NINE MONTHS ENDED 31 MARCH 2026

	NOTE	Nine months ended	
		31 March 2026	31 March 2025
(RUPEES IN THOUSAND)			
Cash flows from operating activities			
Cash generated from operations	8	2,163,606	4,426,711
Finance cost paid		(1,042,899)	(1,553,763)
Mark-up paid on leases liabilities		(3,297)	(6,473)
Income tax and levy paid		(675,643)	(491,017)
Net increase in long term deposits		-	(38,579)
Workers' profit participation fund paid		(61,894)	(77,898)
Net cash generated from operating activities		379,873	2,258,981
Cash flows from investing activities			
Capital expenditure on property, plant and equipment		(868,830)	(443,440)
Proceeds from sale of property, plant and equipment		23,695	27,172
Proceeds from sale of investments		4,357	23,838
Investments made		(162,363)	(350,050)
Profit on saving accounts and term deposit receipts received		68,581	37,980
Net cash used in investing activities		(934,560)	(704,500)
Cash flows from financing activities			
Proceeds from long term financing		345,312	143,714
Repayment of long term financing		(628,588)	(674,320)
Repayment of lease liabilities		(9,971)	(7,874)
Short term borrowings - net		819,589	(1,041,197)
Dividend paid		(2,860)	-
Net cash generated from / (used in) financing activities		523,482	(1,579,677)
Net decrease in cash and cash equivalents		(31,205)	(25,196)
Net foreign exchange difference on translating bank balances		1,246	(7,702)
Cash and cash equivalents at the beginning of the period		472,879	448,656
Cash and cash equivalents at the end of the period		442,920	415,758

The annexed notes form an integral part of these condensed interim financial statements.



Faiq Jawed
Chief Executive Officer



Shaiq Jawed
Director



Khawaja Nadeem Abbas
Chief Financial Officer