



# J. A. Textile Mills Ltd.

## REGD. OFFICE:

JK House, 32-W, Susan Main Boulevard,  
Madina Town, Faisalabad, Pakistan.  
Tel: 041-8721953-6, Fax: 041-8712399.  
E-Mail: sales@jkhouse.biz  
Web Site: <http://www.jkhouse.biz>

JAT/187/2025  
October 7, 2025

The General Manager,  
Pakistan Stock Exchange Ltd.,  
Stock exchange Building,  
Stock exchange Road,  
Karachi

**Subject: FINANCIAL RESULT FOR THE YEAR ENDED JUNE 30, 2025**

**Dear Sir,**

We have to inform you that the Board of Director of our Company in their Meeting held on October 07, 2025 at 09:00AM at JK House, 32-W, Susan Road, Madina Town, Faisalabad recommended the following:

i)	Cash Dividend	Nil
ii)	Bonus Shares	Nil
iii)	Right Shares	Nil
iv)	Any Other Entitlement	Nil
v)	Any Other Price-Sensitive Information	Nil

Please find attached following financial statement of Company:

1. Statement of Financial Position
2. Statement of Profit or Loss
3. Statement of Comprehensive Income
4. Statement of Change in Equity
5. Statement of Cash Flows.

**Yours sincerely,**  
**For J. A. Textile Mills Limited**

**Company Secretary**

**Cc:** The Director/HOD, Listed Companies Department,  
Supervision Division, Securities and  
Exchange Commission of Pakistan NIC Building,  
63 Jinnah Avenue, Blue Area, Islamabad.

**J. A. TEXTILE MILLS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	6	842,134,477	556,395,751
Long term deposits	7	32,145,750	32,145,750
		874,280,227	588,541,501
<b>CURRENT ASSETS</b>			
Stores and spares	8	13,602,230	10,524,613
Stock in trade	9	175,835,805	51,121,781
Trade debts	10	32,679,967	50,284
Advances, prepayments and other receivables	11	7,165,283	333,121
Short term investment	12	519,421	469,695
Accrued income	13	2,390,807	1,481,326
Balance with statutory authorities	14	58,873,949	31,718,887
Cash and bank balances	15	86,214,169	52,079,958
		377,281,631	147,779,665
		<b>1,251,561,858</b>	<b>736,321,166</b>
<b>SHARE CAPITAL AND RESERVES</b>			
Share Capital	16	126,011,600	126,011,600
Accumulated loss		(140,423,090)	(107,814,852)
Capital Reserve :			
- Surplus / (Deficit) on remeasurement of investment		22,786	22,190
- Surplus on revaluation of property, plant and equipment - net	17	498,441,617	272,214,581
Loan from related parties	18	160,789,216	126,286,574
		644,842,129	416,720,093
<b>NON CURRENT LIABILITIES</b>			
Deferred liabilities	19	145,810,604	92,183,664
<b>CURRENT LIABILITIES</b>			
Trade and other payables	20	460,465,405	197,018,689
Liability for legal settlement	21	-	29,955,000
Unclaimed dividend		443,720	443,720
		460,909,125	227,417,409
<b>CONTINGENCIES AND COMMITMENTS</b>			
	22	-	-
		<b>1,251,561,858</b>	<b>736,321,166</b>

The annexed notes 1 to 45 form an integral part of these financial statements.

  
**CHIEF EXECUTIVE**

  
**CHIEF FINANCIAL OFFICER**

  
**DIRECTOR**

**J. A. TEXTILE MILLS LIMITED**  
**STATEMENT OF PROFIT OR LOSS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees
Sales - net	23	1,430,987,885	129,953,740
Cost of sales	24	1,494,319,011	185,360,608
Gross loss		(63,331,126)	(55,406,868)
<b>Operating expenses</b>			
Administrative expenses	25	17,529,395	17,707,214
Other operating expenses- <i>workers welfare fund</i>		357,747	32,488
		17,887,142	17,739,702
		(81,218,268)	(73,146,570)
Finance cost	27	5,677,780	29,984,751
		(86,896,048)	(103,131,321)
Other income	28	43,013,320	29,813,718
<b>Loss before levy and taxation</b>		(43,882,728)	(73,317,603)
Levy	29	17,903,726	1,636,704
<b>Loss before taxation</b>		(61,786,454)	(74,954,307)
Taxation	30	(19,456,615)	(14,123,135)
<b>Loss for the year</b>		(42,329,839)	(60,831,172)
Loss per share - basic and diluted	31	(3.3592)	(4.8274)

The annexed notes 1 to 45 form an integral part of these financial statements.

  
**CHIEF EXECUTIVE**

  
**CHIEF FINANCIAL OFFICER**

  
**DIRECTOR**



**J. A. TEXTILE MILLS LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees
<b>a) CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Loss before taxation, minimum tax differential and final taxes		(43,882,728)	(73,317,603)
Adjustments for non cash and other items:			
Depreciation	6.2	24,931,185	26,299,987
Profit on deposit accounts	28	(4,349,406)	(11,182,203)
Exchange loss / (gain) on foreign currency translation	28	(4,094)	8,100
Profit on deposit with SNGPL	28	(1,069,978)	(1,069,978)
Dividend from NAFA funds	28	(65,507)	(81,879)
Balances written back	28	(37,524,335)	(17,487,758)
Workers' profit participation fund	27	4,588	27,721
Workers welfare fund	26	357,747	32,488
Finance cost	27	128,192	29,957,030
<b>Cash used in before changes in working capital</b>		<b>(61,474,337)</b>	<b>(46,814,095)</b>
<b>Changes in working capital</b>			
<b>Decrease / (Increase) in current assets</b>			
Stores and spares		(3,077,617)	3,913,350
Stock in trade		(124,714,024)	(37,959,137)
Trade debts		(32,629,683)	(50,284)
Advances, prepayments and other receivables		(6,832,162)	173,641
Balance with statutory authorities - <b>Sales Tax</b>		(26,097,564)	(10,326,730)
<b>Increase / (decrease) in current liabilities</b>			
Trade and other payables		302,809,137	(21,177,186)
Liability for Legal Settlement		(29,955,000)	-
		<b>79,503,087</b>	<b>(65,426,346)</b>
<b>Cash used in operations</b>		<b>18,028,751</b>	<b>(112,240,441)</b>
Profit on deposit with SNGPL received		-	1,867,120
Finance cost paid		(128,192)	(2,030)
Exchange gain on foreign currency retranslation		4,094	(8,100)
WWF		(2,172,700)	-
Workers' profit participation fund paid		(27,721)	(353,946)
Income tax paid		(18,932,565)	(4,267,861)
<b>Net cash used in operating activities</b>		<b>(3,228,334)</b>	<b>(115,005,258)</b>
<b>b) CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Addition in property, plant and equipment		(1,650,000)	(4,769,153)
Profit on deposit accounts received		4,509,903	11,018,390
<b>Net cash used in investing activities</b>		<b>2,859,903</b>	<b>6,249,237</b>
<b>c) CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Loan from related parties paid		34,502,642	(2,482,085)
<b>Net cash used in financing activities</b>		<b>34,502,642</b>	<b>(2,482,085)</b>
<b>Net decrease in cash and cash equivalents</b>		<b>34,134,211</b>	<b>(111,238,106)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>52,079,958</b>	<b>163,318,064</b>
<b>Cash and cash equivalents at the end of the year</b>	15	<b>86,214,169</b>	<b>52,079,958</b>

The annexed notes 1 to 45 form an integral part of these financial statements.

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR

**J. A. TEXTILE MILLS LIMITED**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	2025 Rupees	2024 Rupees
<b>LOSS FOR THE YEAR</b>	(42,329,839)	(60,831,172)
<b>OTHER COMPREHENSIVE INCOME FOR THE YEAR</b>		
Items that will not be subsequently reclassified to profit or loss		
Revaluation surplus during the year	309,019,911	-
<i>related deferred tax</i>	(73,071,274)	-
	235,948,637	-
Unrealized income / (loss) on changes in fair value of investment	596	33,936
<b>TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR</b>	<u>193,619,394</u>	<u>(60,797,236)</u>

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**CHIEF EXECUTIVE**

  
**CHIEF FINANCIAL OFFICER**

  
**DIRECTOR**

**J.A TEXTILE MILLS LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Share Capital	Accumulated loss	Surplus/ (Deficit) on remeasurement of investment	Surplus on revaluation of property, plant and equipment	Loan from related parties	Total
----- Rupees -----						
<b>Balance as at July 01, 2023</b>	126,011,600	(57,238,974)	(11,746)	282,469,875	128,768,659	479,999,414
Loss for the year	-	(60,831,172)	-	-	-	(60,831,172)
Other comprehensive income	-	-	33,936	-	-	33,936
Transfer of incremental depreciation on revalued assets for the year	-	14,444,076	-	(14,444,076)	-	-
Tax effect on incremental depreciation	-	(4,188,782)	-	4,188,782	-	-
Repayment of loan to related parties	-	-	-	-	(2,482,085)	(2,482,085)
<b>Balance as at June 30, 2024</b>	126,011,600	(107,814,852)	22,190	272,214,581	126,286,574	416,720,093
Loss for the year	-	(42,329,839)	-	-	-	(42,329,839)
Other comprehensive income	-	-	596	235,948,637	-	235,949,233
Transfer of incremental depreciation on revalued assets for the year	-	13,692,396	-	(13,692,396)	-	-
Tax effect on incremental depreciation (note 17)	-	(3,970,795)	-	3,970,795	-	-
Receipt of loan from related parties	-	-	-	-	34,502,642	34,502,642
<b>Balance as at June 30, 2025</b>	126,011,600	(140,423,090)	22,786	498,441,617	160,789,216	644,842,129

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**CHIEF EXECUTIVE**

  
**CHIEF FINANCIAL OFFICER**

  
**DIRECTOR**