



J.K. Spinning Mills Limited

Ref: JKSM/T-089/2025

Dated: 30-10-2025

PUCARS/LCS

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

Subject: Financial Results for The Year Ended September 30, 2025 (Un-Audited)

Dear Sir,

This is to inform you that the Board of Directors of our Company in their meeting held on October 30, 2025 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 (Un-audited) Financial Statements of the Company for the year ended September 30, 2025 are annexed.

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

1st Quarterly Accounts of the Company will be transmitted through PUCARS separately, within the stipulated time.

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


Condensed Interim Statement of Financial Position (Un-Audited)

AS AT 30 SEPTEMBER 2025

	Un-audited 30 September 2025 (RUPEES IN THOUSAND)	Audited 30 June 2025
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
Capital reserves		
Premium on issue of right shares	60,904	60,904
Merger reserve	289,636	289,636
Surplus on revaluation of freehold land	631,792	631,792
	982,332	982,332
Revenue reserve - unappropriated profit	12,345,453	12,037,708
Total reserves	13,327,785	13,020,040
TOTAL EQUITY	14,350,960	14,043,215
LIABILITIES		
NON-CURRENT LIABILITIES		
Long term financing	2,914,644	3,143,263
Lease liability	19,721	23,060
Deferred income - government grant	136,077	154,569
	3,070,442	3,320,892
CURRENT LIABILITIES		
Trade and other payables	3,540,372	3,771,774
Accrued mark-up	278,985	189,512
Short term borrowings	11,117,099	9,803,222
Current portion of non-current liabilities	893,788	857,704
Taxation and levy - net	-	21,708
Unclaimed dividend	749	749
	15,830,994	14,644,669
TOTAL LIABILITIES	18,901,436	17,965,561
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	33,252,396	32,008,776



Faiq Jawed
Chief Executive Officer



Shaiq Jawed
Director



Khawaja Nadeem Abbas
Chief Financial Officer

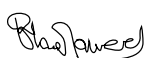
Condensed Interim Statement of Financial Position (Un-Audited)

AS AT 30 SEPTEMBER 2025

	Un-audited 30 September 2025 (RUPEES IN THOUSAND)	Audited 30 June 2025
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	11,549,274	11,741,237
Right-of-use asset	44,918	47,282
Long term investment	-	-
Long term deposits	209,391	209,391
	11,803,583	11,997,910
CURRENT ASSETS		
Stores, spare parts and loose tools	348,362	359,154
Stock-in-trade	11,341,127	11,107,260
Trade debts	6,095,026	5,287,163
Advances	220,215	169,315
Short term deposits and prepayments	86,808	36,191
Other receivables	112,381	79,193
Sales tax refundable	2,052,299	1,763,176
Advance income tax - net	7,015	-
Short term investments	714,545	649,302
Cash and bank balances	383,802	472,879
Non-current assets classified as held for sale	87,233	87,233
	21,448,813	20,010,866
TOTAL ASSETS	33,252,396	32,008,776



Faiz Jawed
Chief Executive Officer



Shaiq Jawed
Director



Khawaja Nadeem Abbas
Chief Financial Officer

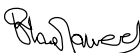
Condensed Interim Statement of Profit or Loss (Un-Audited)

FOR THE QUARTER ENDED 30 SEPTEMBER 2025

	Quarter ended	
	30 September 2025	30 September 2024
	(RUPEES IN THOUSAND)	
REVENUE	10,377,897	10,034,063
Cost of sales	(8,974,719)	(8,657,187)
GROSS PROFIT	1,403,178	1,376,876
Distribution cost	(295,274)	(348,635)
Administrative expenses	(158,087)	(153,299)
Other expenses	(122,809)	(23,409)
	(576,170)	(525,343)
	827,008	851,533
Other income	35,557	89,375
Profit from operations	862,565	940,908
Finance cost	(377,856)	(578,386)
Profit before levy and taxation	484,709	362,522
Levy	(61,704)	(157,339)
Profit before taxation	423,005	205,183
Taxation	(115,260)	-
Profit after Taxation	307,745	205,183
Earnings per share - basic and diluted (Rupees)	3.01	2.01



Faiq Jawed
Chief Executive Officer



Shaiq Jawed
Director



Khawaja Nadeem Abbas
Chief Financial Officer

Condensed Interim Statement of Changes In Equity (Un-Audited)

FOR THE QUARTER ENDED 30 SEPTEMBER 2025

	RESERVES							TOTAL EQUITY
	SHARE CAPITAL	CAPITAL RESERVES			REVENUE RESERVE		TOTAL	
		PREMIUM ON ISSUE OF RIGHT SHARES	MERGER RESERVE	SURPLUS ON REVALUATION OF FREEHOLD LAND	SUB TOTAL	UNAPPROPRI- ATED PROFIT		
----- (RUPEES IN THOUSAND) -----								
Balance as at 30 June 2024 - (Audited)	1,023,175	60,904	289,636	597,419	11,523,847	947,959	12,471,806	13,494,981
Profit for the quarter ended 30 September 2024	-	-	-	-	-	-	205,183	205,183
Other comprehensive income for the quarter ended 30 September 2024	-	-	-	-	-	-	-	-
Total comprehensive income for the quarter ended 30 September 2024	-	-	-	-	-	-	205,183	205,183
Balance as at 30 September 2024 - (Un-audited)	1,023,175	60,904	289,636	597,419	11,729,030	947,959	12,676,989	13,700,164
Profit for the nine months ended 30 June 2025	-	-	-	-	-	-	308,678	308,678
Other comprehensive income for the nine months ended 30 June 2025	-	-	-	34,373	-	34,373	34,373	34,373
Total comprehensive income for the nine months ended 30 June 2025	-	-	-	34,373	308,678	34,373	343,051	343,051
Balance as at 30 June 2025 - (Audited)	1,023,175	60,904	289,636	631,792	12,037,708	982,332	13,020,040	14,043,215
Profit for the quarter ended 30 September 2025	-	-	-	-	-	-	307,745	307,745
Other comprehensive income for the quarter ended 30 September 2025	-	-	-	-	-	-	-	-
Total comprehensive income for the quarter ended 30 September 2025	-	-	-	-	-	-	307,745	307,745
Balance as at 30 September 2025 - (Un-audited)	1,023,175	60,904	289,636	631,792	12,345,453	982,332	13,327,785	14,350,960

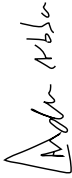
The annexed notes form an integral part of these condensed interim financial statements.



Faiz Jawed
Chief Executive Officer



Shaiq Jawed
Director



Khawaja Nadeem Abbas
Chief Financial Officer

CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)

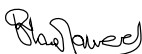
FOR THE QUARTER ENDED 30 SEPTEMBER 2025

	Quarter ended	
	30 September 2025	30 September 2024
	(RUPEES IN THOUSAND)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash used in operations	(572,985)	(1,709,435)
Finance cost paid	(273,618)	(519,488)
Mark-up paid on leases liabilities	(1,291)	(2,764)
Income tax and levy paid	(205,687)	(176,915)
Net cash used in operating activities	(1,053,581)	(2,408,602)
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure on property, plant and equipment	(95,391)	(116,502)
Proceeds from sale of property, plant and equipment	14,853	10,047
Proceeds from sale of investments	2,402	2,282
Investments made	(68,529)	-
Profit on saving accounts and term deposit receipts received	12,847	1,096
Net cash used in investing activities	(133,818)	(103,077)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term financing	(211,166)	(231,692)
Repayment of lease liabilities	(1,877)	(5,040)
Short term borrowings - net	1,313,877	2,645,993
Net cash from financing activities	1,100,834	2,409,261
NET DECREASE IN CASH AND CASH EQUIVALENTS	(86,565)	(102,418)
Net foreign exchange difference on translating bank balances	(2,512)	(980)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	472,879	618,656
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	383,802	515,258

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