



# J. A. Textile Mills Limited.

## 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/38/2026  
February 26, 2026

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

**Subject: Financial Result for Half Year Accounts Ended December 31, 2025**

Dear Sir,

We have to inform you that the Board of Director of our Company in their Meeting held on February 26, 2026 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

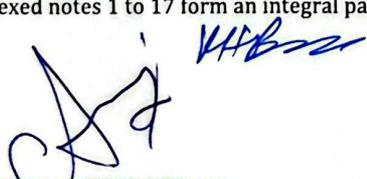
Company Secretary

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**  
**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2025**

		<u>Un-Audited</u> <u>December 31,</u> <u>2025</u>	<u>Audited</u> <u>June 30,</u> <u>2025</u>
	Note	----- Rupees -----	
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	5	856,804,793	842,134,477
Long term deposits		32,145,750	32,145,750
		<u>888,950,543</u>	<u>874,280,227</u>
<b>CURRENT ASSETS</b>			
Stores and spares		13,513,475	13,602,230
Stock in trade		67,150,903	175,835,805
Trade debts		56,563,349	32,679,967
Advances, deposit, prepayment and other receivables		58,155,700	7,165,283
Short term investment	6	545,285	519,421
Accrued income		3,157,201	2,390,807
Tax refunds due from Government		58,094,222	58,873,949
Cash and bank balances		166,409,987	86,214,169
		<u>423,590,122</u>	<u>377,281,631</u>
<b>TOTAL ASSETS</b>		<u><u>1,312,540,665</u></u>	<u><u>1,251,561,858</u></u>
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
Authorized share capital			
20,000,000 ordinary shares of Rs. 10 each		<u>200,000,000</u>	<u>200,000,000</u>
<b>Issued, subscribed and paid up share capital</b>			
12,601,160 ordinary shares of Rs.10 each fully paid in cash		126,011,600	126,011,600
Accumulated loss		(114,162,941)	(140,423,090)
Surplus on remeasurement of investment		41,149	22,786
Surplus on revaluation of property, plant and equipment	7	489,360,809	498,441,617
Loan from related parties	8	231,595,252	160,789,216
		<u>732,845,869</u>	<u>644,842,129</u>
<b>NON CURRENT LIABILITIES</b>			
Deferred taxation	9	140,375,803	145,810,604
<b>CURRENT LIABILITIES</b>			
Trade and other payables		378,229,454	405,603,939
Contract liabilities		60,645,819	54,861,466
Unclaimed dividend		443,720	443,720
		<u>439,318,993</u>	<u>460,909,125</u>
<b>CONTINGENCIES AND COMMITMENTS</b>	10	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><u>1,312,540,665</u></u>	<u><u>1,251,561,858</u></u>

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

  
**CHIEF EXECUTIVE OFFICER**

  
**DIRECTOR**

  
**CHIEF FINANCIAL OFFICER**

**J.A. TEXTILE MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)**  
**FOR THE QUARTER AND HALF YEAR ENDED DECEMBER 31, 2025**

	Note	Half Year Ended		Quarter Ended	
		December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
		----- Rupees -----			
Sales - net	11	1,041,992,413	465,672,340	554,803,994	326,177,450
Cost of sales	12	(1,008,597,208)	(526,110,694)	(523,979,932)	(359,837,805)
Gross profit/(loss)		33,395,205	(60,438,354)	30,824,062	(33,660,355)
<b>Operating expenses</b>					
Administrative expenses		(9,767,427)	(8,733,514)	(4,235,637)	(4,609,500)
Other operating expenses		(2,095,039)	-	(2,095,039)	-
<b>Profit/(loss) from operations</b>		<b>21,532,739</b>	<b>(69,171,868)</b>	<b>24,493,386</b>	<b>(38,269,855)</b>
Finance cost		(26,580)	(112,674)	(19,562)	(112,094)
Other income		3,255,785	2,167,210	2,606,351	1,002,296
<b>Profit/(loss) before levies and income tax</b>		<b>24,761,944</b>	<b>(67,117,332)</b>	<b>27,080,175</b>	<b>(37,379,653)</b>
Levies		(2,149,817)	(5,820,904)	3,940,038	(4,077,218)
<b>Profit/(loss) before income tax</b>		<b>22,612,127</b>	<b>(72,938,236)</b>	<b>31,020,213</b>	<b>(41,456,871)</b>
Income tax		(5,432,786)	1,432,662	(6,657,254)	555,784
<b>Profit/(loss) for the period</b>		<b>17,179,341</b>	<b>(71,505,574)</b>	<b>24,362,960</b>	<b>(40,901,087)</b>
<b>Earnings/(loss) per share - basic and diluted</b>		<b>1.36</b>	<b>(5.67)</b>	<b>1.93</b>	<b>(3.25)</b>

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

*VHB*

  
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**DIRECTOR**

  
**CHIEF FINANCIAL OFFICER**

**J.A-TEXTILE MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)**  
**FOR THE QUARTER AND HALF YEAR ENDED DECEMBER 31, 2025**

	Half Year Ended		Quarter Ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
----- Rupees -----				
<b>Profit/(loss) for the period</b>	<b>17,179,341</b>	<b>(71,505,574)</b>	<b>24,362,960</b>	<b>(40,901,087)</b>
<b>Other comprehensive income:</b>				
Items that will be reclassified subsequently to profit or loss:				
Unrealized gain from changes in fair value of investments - net of deferred tax	18,363	39,947	5,755	18,617
<b>Total comprehensive income/(loss) for the period</b>	<b><u>17,197,704</u></b>	<b><u>(71,465,627)</u></b>	<b><u>24,368,715</u></b>	<b><u>(40,882,470)</u></b>

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*VHB*

  
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**DIRECTOR**

  
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**J.A.TEXTILE MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED DECEMBER 31, 2025**

	Share capital	Accumulated loss	Surplus on remeasurement of Investments	Surplus on revaluation of property, plant and equipment	Loan from related parties	Total
	----- Rupees -----					
<b>Balance as at July 01, 2024</b>	126,011,600	(107,814,852)	22,190	272,214,581	126,286,574	416,720,093
Loss for the period	-	(71,505,574)	-	-	-	(71,505,574)
Other comprehensive income	-	-	39,947	-	-	39,947
Total comprehensive loss for the period	-	(71,505,574)	39,947	-	-	(71,465,627)
Incremental depreciation on revalued property, plant and equipment	-	6,846,198	-	(6,846,198)	-	-
Related effect of deferred tax liability	-	(1,588,317)	-	1,588,317	-	-
	-	5,257,881	-	(5,257,881)	-	-
Repayment of loan from related parties	-	-	-	-	(504,662)	(504,662)
<b>Balance as at December 31, 2024</b>	<u>126,011,600</u>	<u>(174,062,545)</u>	<u>62,137</u>	<u>266,956,700</u>	<u>125,781,912</u>	<u>344,749,804</u>
<b>Balance as at July 01, 2025</b>	126,011,600	(140,423,090)	22,786	498,441,617	160,789,216	644,842,129
Profit for the period	-	17,179,341	-	-	-	17,179,341
Other comprehensive income	-	-	18,363	-	-	18,363
Total comprehensive income for the period	-	17,179,341	18,363	-	-	17,197,704
Incremental depreciation on revalued property, plant and equipment	-	12,789,871	-	(12,789,871)	-	-
Related effect of deferred tax liability	-	(3,709,063)	-	3,709,063	-	-
	-	9,080,808	-	(9,080,808)	-	-
Loan received from related parties-net	-	-	-	-	70,806,036	70,806,036
<b>Balance as at December 31, 2025</b>	<u>126,011,600</u>	<u>(114,162,941)</u>	<u>41,149</u>	<u>489,360,809</u>	<u>231,595,252</u>	<u>732,845,869</u>

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

  
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**J.A. TEXTILE MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED DECEMBER 31, 2025**

Note	December 31, 2025	December 31, 2024
	----- Rupees -----	
<b>a) CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/(loss) before levies and income tax	24,761,944	(67,117,332)
<b>Adjustments for non cash and other items</b>		
Depreciation	18,202,746	12,455,281
Profit on deposit accounts	(2,720,796)	(2,167,210)
Profit on deposit with SNGPL	(534,989)	-
Workers' profit participation fund	1,342,734	-
Workers' welfare fund	750,006	-
Exchange loss on foreign currency translation	2,299	-
Finance cost	26,580	112,674
<b>Operating cash flows before working capital changes</b>	<b>41,830,524</b>	<b>(56,716,587)</b>
<b>Changes in working capital</b>		
<b>(Increase)/decrease in current assets</b>		
Stores and spares	88,755	(311,556)
Stock in trade	108,684,902	(19,860,568)
Trade debts	(23,883,382)	(12,771,660)
Advances, deposit and prepayment	(50,990,417)	(3,986,606)
Tax refunds due from Government	1,511,244	(3,464,047)
<b>Increase/(decrease) in current liabilities</b>		
Trade and other payables	(29,462,637)	144,751,647
Contract liabilities	5,784,353	(4,322,371)
	<b>11,732,818</b>	<b>100,034,839</b>
<b>Cash generated from operations</b>	<b>53,563,342</b>	<b>43,318,252</b>
Finance cost paid	(26,580)	(112,674)
Levies and income tax paid	(13,756,422)	(5,951,415)
Workers' profit participation fund	(4,588)	-
Exchange loss on foreign currency translation	(2,299)	-
<b>Net cash generated from operating activities</b>	<b>39,773,453</b>	<b>37,254,163</b>
<b>b) CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Addition in property, plant and equipment	(32,873,062)	(1,650,000)
Profit on deposit accounts received	2,489,391	2,167,210
<b>Net cash (used in)/generated from investing activities</b>	<b>(30,383,671)</b>	<b>517,210</b>
<b>c) CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds of loan from related parties	70,806,036	(504,662)
<b>Net cash generated from/(used in) financing activities</b>	<b>70,806,036</b>	<b>(504,662)</b>
<b>Net increase in cash and cash equivalents</b>	<b>(a+b+c) 80,195,818</b>	<b>37,266,711</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>86,214,169</b>	<b>52,079,958</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>166,409,987</b>	<b>89,346,669</b>

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.



  
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