

JSGCL/CS/029/2026

April 22, 2026

The General Manager

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

JS Global Capital Limited

17/18th Floor, The Centre
Plot No. 28, SB-5
Abdullah Haroon Road
Saddar, Karachi-74400, Pakistan.
<http://www.jsgcl.com/contactus.aspx>

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NTN: 1558280-9

Subject: **Financial Results for the quarter ended March 31, 2026**

Dear Sir,

We have to inform you that the Board of Directors of JS Global Capital Limited ("the Company") in their meeting held on April 22, 2026, at 9:00 a.m. (PST) at 20th Floor, The Center, Plot No. 28, SB-5, Abdullah Haroon Road, Saddar, Karachi, has approved the unaudited financial statements for the quarter ended March 31, 2026, and recommended the following:

CASH DIVIDEND	<u>Nil</u>
BONUS SHARES	<u>Nil</u>
RIGHT SHARES	<u>Nil</u>
ANY OTHER ENTITLEMENT / CORPORATE ACTION	<u>Nil</u>
ANY OTHER PRICE SENSITIVE INFORMATION	<u>Nil</u>

The financial results of the Company are enclosed.

The Quarterly Report of the Company will be transmitted through PUCARS separately, within the specified time.

Yours Sincerely,



Muhammad Farukh
Company Secretary

cc: The Executive Director
Enforcement and Monitoring Division
Securities and Exchange Commission of Pakistan
63, Jinnah Avenue, NIC Building
Blue Area, Islamabad.

JS GLOBAL CAPITAL LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

	Note	March 31, 2026 (Un-audited) ----- (Rupees) -----	March 31, 2025 (Un-audited) -----
Operating revenue	19	674,245,218	360,989,252
Capital gain on sale of investments - net		14,109,194	(6,009,482)
Unrealised Gain/ (Loss) on remeasurement of investments at fair value through profit or loss - net		(61,246,639)	23,552,706
Unrealised Gain / (Loss) on remeasurement of derivatives at fair value through profit or loss - net		25,541,504	(982,675)
Dividend income		54,040,784	66,969,589
Margin finance income		95,327,072	86,278,779
		<u>802,017,133</u>	<u>530,798,169</u>
Administrative and operating expenses		<u>(485,967,961)</u>	<u>(332,799,926)</u>
		316,049,172	197,998,243
Other operating income - net		<u>58,458,447</u>	<u>47,164,431</u>
		374,507,619	245,162,674
Provision for Sindh Workers' Welfare Fund Finance cost	20	(6,468,306) <u>(45,423,562)</u>	(4,327,519) <u>(28,786,728)</u>
Profit before income taxes and final taxes		<u>322,615,751</u>	212,048,426
Taxation - Final Taxation		(8,106,118)	(9,011,543)
Profit before income tax		<u>314,509,633</u>	<u>203,036,883</u>
Taxation - current		<u>(98,320,306)</u>	<u>(38,738,761)</u>
- prior		-	-
- deferred		<u>(9,709,949)</u>	<u>(7,685,268)</u>
	21	<u>(108,030,255)</u>	<u>(46,424,029)</u>
Profit after taxation		<u>206,479,378</u>	<u>156,612,854</u>
Earnings per share - basic and diluted	22	<u>7.51</u>	<u>5.70</u>

The annexed notes 1 to 27 form an integral part of these financial statements.

Director

Chief Executive Officer

Chief Financial Officer

JS GLOBAL CAPITAL LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

	March 31, 2026 (Un-audited)	March 31, 2025 (Un-audited)
	----- (Rupees) -----	
Profit for the period	206,479,378	156,612,854
Other comprehensive income / (loss)		
Items that will not be reclassified to statement of profit or loss subsequently	-	-
Surplus / (deficit) re-measurement of investments at fair value through OCI during the year - equity securities	(37,582,378)	(5,617,530)
Less: Related tax	2,559,000	312,000
	(35,023,378)	(5,305,530)
Items that may be reclassified to statement of profit or loss subsequently		
Surplus / (deficit) re-measurement of investments at fair value through OCI during the year - debt securities	-	11,850
Less: Related tax	-	(2,867)
	-	8,984
Total comprehensive income / (loss) for the period	171,456,000	151,316,307

The annexed notes 1 to 27 form an integral part of these financial statements.

Director

Chief Executive Officer

Chief Financial Officer

JS GLOBAL CAPITAL LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

	Reserves					
	Issued, subscribed and paid-up share capital	Share premium	Surplus on re- measurement of equity securities at fair value through other comprehensive income	Revenue reserve Unappropriated profit	Sub-total	Total
	----- (Rupees) -----					
Balance as at January 01, 2025	274,772,970	1,810,104,900	40,283,944	820,082,192	2,670,471,036	2,945,244,006
Total comprehensive income for the period						
Profit for the three months ended March 31, 2025	-	-	-	131,019,656	131,019,656	131,019,656
Other comprehensive loss - net of tax	-	-	(5,296,547)	-	(5,296,547)	(5,296,547)
Total comprehensive income for the period	-	-	(5,296,547)	131,019,656	125,723,109	125,723,109
Balance as at March 31, 2025	274,772,970	1,810,104,900	34,987,397	951,101,848	2,796,194,145	3,070,967,115
Balance as at December 31, 2025	274,772,970	1,810,104,900	77,550,347	1,428,649,888	3,316,305,135	3,591,078,105
Total comprehensive income for the period						
Profit for the three months ended March 31, 2026	-	-	-	206,479,378	206,479,378	206,479,378
Other comprehensive loss - net of tax	-	-	(35,023,378)	-	(35,023,378)	(35,023,378)
Total comprehensive income for the period	-	-	(35,023,378)	206,479,378	171,456,000	171,456,000
Balance as at March 31, 2026	274,772,970	1,810,104,900	42,526,968	1,635,129,266	3,487,761,135	3,762,534,104

The annexed notes 1 to 27 form an integral part of these financial statements.

Director

Chief Executive Officer

Chief Financial Officer

JS GLOBAL CAPITAL LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

	Note	March 31, 2026 (Un-audited) ----- (Rupees) -----	March 31, 2025 (Un-audited) -----
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before taxation		322,615,751	212,048,426
Adjustments for:			
Depreciation of operating assets expense	11.1	23,018,278	17,245,398
Depreciation of right-of-use assets	11.2	1,249,507	1,446,969
Depreciation of investment property	12	493,565	795,648
Unrealised (gain)/ loss on remeasurement of investments at fair value through profit or loss - net		61,246,639	(23,552,706)
Unrealised loss / (gain) on remeasurement of derivatives at fair value through profit or loss - net		(25,541,504)	982,675
Provision for Sindh Workers' Welfare Fund		6,468,306	4,327,519
Finance cost	20	45,423,562	28,786,728
		112,358,353	30,032,232
Cash generated from operating activities before working capital changes		434,974,104	242,080,658
Increase in current assets			
Trade debts		(832,101,215)	(1,074,127,861)
Receivable against margin finance		727,923,370	80,386,732
Loans and advances		(6,316,378)	(24,518,122)
Short-term deposits and prepayments		1,423,395,046	907,960,993
Interest and mark-up accrued		(36,936,555)	(64,391,232)
Other receivables		(54,172,366)	(46,730,070)
		1,221,791,903	(221,419,560)
Decrease in current liabilities			
Creditors, accrued expenses and other liabilities		118,791,002	1,245,899,175
Cash generated from operations		1,775,557,009	1,266,560,273
Finance cost paid		(34,821,589)	(16,471,890)
Taxes paid		(134,023,445)	(23,285,915)
Net cash generated from operating activities		1,606,711,975	1,226,802,468
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property and equipment	11.1	(19,731,367)	(3,655,658)
Long term loans, advances and deposits		(7,731,502)	(5,677,922)
Long term investments - net		(3,003,663)	(2,185,000)
Short term investments - net		(188,330,961)	(954,706,475)
Net cash generated from investing activities		(218,797,493)	(966,225,055)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of Long-term financing		(29,624,813)	-
Lease rentals paid		(5,426,299)	(3,974,097)
Net cash used in financing activities		(35,051,113)	(3,974,097)
Increase in cash and cash equivalents during the period		1,352,863,369	256,603,315
Cash and cash equivalents at the beginning of the period		3,225,591,380	2,919,864,737
Cash and cash equivalents at the end of the period	18	4,578,454,749	3,176,468,052

The annexed notes 1 to 27 form an integral part of these financial statements.

Director

Chief Executive Officer

Chief Financial Officer