JS Global Capital Limited
17/18th Floor, The Centre
Plot No. 28, SB-5
Abdullah Haroon Road
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JSGCL/CS/044/2026
August 13, 2026

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

Subject: **Financial Results for the half year ended June 30, 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 August 13, 2026, at 10:00 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 half year ended June 30, 2026, and recommended the following:

CASH DIVIDEND	**Nil**
BONUS SHARES	**Nil**
RIGHT SHARES	**Nil**
ANY OTHER ENTITLEMENT / CORPORATE ACTION	**Nil**
ANY OTHER PRICE SENSITIVE INFORMATION	**Nil**

The financial results of the Company are enclosed.

The Half yearly 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 FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	June 30, 2026 (Un-audited)	December 31, 2025 (Audited)
		------ (Rupees) ------	
ASSETS			
Non-current assets			
Property and equipment	6	835,846,141	842,711,093
Investment property	7	108,201,192	109,792,488
Intangible assets	8	5,000,000	5,000,000
Long term investments	9	1,613,426,167	106,503,824
Long term loans, advances and deposits		42,072,893	34,454,385
Deferred taxation - net		104,241,129	128,521,018
		2,708,787,522	1,226,982,808
Current assets			
Short term investments	10	822,187,634	296,838,035
Trade debts	11	4,661,883,091	2,863,644,307
Receivable against margin finance		1,783,863,196	2,199,687,098
Loans and advances		99,511,143	66,426,261
Short-term deposits and prepayments		1,473,237,170	2,113,903,137
Interest accrued	12	822,859	1,553,129
Other receivables		12,629,677	10,945,066
Cash and bank balances	13	3,225,515,375	3,225,591,380
		12,079,650,145	10,778,588,413
TOTAL ASSETS		14,788,437,667	12,005,571,221
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorised share capital 150,000,000 (December 31, 2025:150,000,000) ordinary shares of Rs.10 each		1,500,000,000	1,500,000,000
Issued, subscribed and paid-up share capital	14	274,772,970	274,772,970
Share premium		1,810,104,900	1,810,104,900
Surplus on re-measurement of investments at fair value through other comprehensive income		104,591,713	77,550,347
Unappropriated profit		1,807,192,661	1,428,649,888
		3,996,662,244	3,591,078,105
LIABILITIES			
Non-current liabilities			
Long-term financing - secured	15	335,685,000	527,670,000
Lease liability	16	12,812,606	20,664,473
		348,497,606	548,334,473
Current liabilities			
Current maturity of long-term financing	15	286,715,000	178,480,000
Current maturity of lease liability	16	16,318,441	12,956,746
Short term borrowing - secured	17	1,094,394,212	619,878,465
Creditors, accrued expenses and other liabilities	18	8,817,999,341	6,936,841,491
Taxation - net		158,990,816	68,444,777
Interest / profit accrued		65,498,164	46,195,321
Unclaimed dividend		3,361,843	3,361,843
		10,443,277,817	7,866,158,643
TOTAL LIABILITIES		10,791,775,423	8,414,493,116
TOTAL EQUITY AND LIABILITIES		14,788,437,667	12,005,571,221
CONTINGENCIES AND COMMITMENTS	19		

The annexed notes 1 to 31 form an integral part of these condensed interim financial statements.

Director **Chief Executive Officer** **Chief Financial Officer**

JS GLOBAL CAPITAL LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE HALF YEAR AND QUARTER ENDED JUNE 30, 2026

		Half year ended		Quarter ended	
		June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
	Note	------------- (Rupees) -------------		------------- (Rupees) -------------	
Operating revenue	20	1,175,096,761	749,960,567	500,851,543	388,971,315
Capital gain on sale of investments - net		55,383,803	48,792,181	41,274,609	54,801,663
Unrealised gain on re-measurement of investments at fair value through profit or loss - net		148,467	27,232,586	61,395,107	3,679,880
Unrealised gain/ (loss) on re-measurement of derivatives at fair value through profit or loss - net		1,728,043	(30,702,022)	(23,813,461)	(29,719,347)
Dividend income		69,984,706	101,467,152	15,943,922	34,497,563
Margin finance income		190,923,524	139,155,012	95,596,452	52,876,233
		1,493,265,304	1,035,905,476	691,248,172	505,107,307
Administrative and operating expenses		(949,749,492)	(717,537,967)	(463,781,531)	(384,738,041)
Expected credit loss		(2,617,537)	-	-	-
		540,898,275	318,367,509	227,466,641	120,369,266
Other operating income		110,127,086	98,468,209	51,668,639	51,303,778
		651,025,361	416,835,718	279,135,280	171,673,044
Provision for Sindh Workers' Welfare Fund		(11,294,560)	(7,178,561)	(4,826,254)	(2,851,041)
Finance cost	21	(86,619,034)	(57,907,648)	(42,769,706)	(29,120,920)
Profit before income tax and levy		553,111,767	351,749,509	231,539,320	139,701,083
Levy		(10,497,706)	(15,220,073)	(2,391,588)	(6,208,530)
Profit before income tax		542,614,061	336,529,436	229,147,732	133,492,553
Taxation - current		(145,193,200)	(84,623,960)	(46,872,894)	(45,885,199)
- deferred		(18,878,088)	1,105,901	(9,168,139)	8,791,169
		(164,071,288)	(83,518,059)	(56,041,033)	(37,094,030)
Profit for the period		378,542,773	253,011,377	173,106,699	96,398,523
Earnings per share - basic and diluted	23	13.78	9.21	6.30	3.51

The annexed notes 1 to 31 form an integral part of these condensed interim financial statements.

Director **Chief Executive Officer** **Chief Financial Officer**

JS GLOBAL CAPITAL LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE HALF YEAR AND QUARTER ENDED JUNE 30, 2026

	Half year ended		Quarter ended	
	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
	------------- (Rupees) -------------		------------- (Rupees) -------------	
Profit for the period	378,542,773	253,011,377	173,106,699	96,398,523
Other comprehensive income				
Items that will not be reclassified to statement of profit or loss subsequently:				
Surplus on re-measurement of investments at fair value through OCI	32,443,168	484,650	70,025,546	6,102,180
Related deferred tax	(5,401,802)	(26,714)	(7,960,802)	(338,714)
	27,041,366	457,936	62,064,744	5,763,466
Items that may be reclassified to statement of profit or loss subsequently:				
Surplus / (deficit) on re-measurement of investments at fair value through OCI	-	2,600	-	(9,250)
Related deferred tax	-	(778)	-	2,089
	-	1,822	-	(7,161)
Other comprehensive income for the period	27,041,366	459,758	62,064,744	5,756,305
Total comprehensive income for the period	405,584,139	253,471,135	235,171,443	102,154,828

The annexed notes 1 to 31 form an integral part of these condensed interim financial statements.

Director **Chief Executive Officer** **Chief Financial Officer**

JS GLOBAL CAPITAL LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED JUNE 30, 2026

	Capital Reserves			Revenue reserve	
	Issued, subscribed and paid-up share capital	**Share premium**	**Surplus on re-measurement of investments at fair value through other comprehensive income**	**Unappropriated profit**	**Total**
	---------- (Rupees) ----------				
Balance as at January 01, 2025 (Audited)	274,772,970	1,810,104,900	40,283,944	820,082,192	2,945,244,006
Total comprehensive income for the period ended June 30, 2025					
Profit for the period	-	-	-	253,011,377	253,011,377
Other comprehensive income for the period	-	-	459,758	-	459,758
	-	-	459,758	253,011,377	253,471,135
Balance as at June 30, 2025 (Un-audited)	274,772,970	1,810,104,900	40,743,702	1,073,093,569	3,198,715,141
Balance as at January 01, 2026 (Audited)	274,772,970	1,810,104,900	77,550,347	1,428,649,888	3,591,078,105
Total comprehensive income for the period ended June 30, 2026					
Profit for the period	-	-	-	378,542,773	378,542,773
Other comprehensive income for the period	-	-	27,041,366	-	27,041,366
	-	-	27,041,366	378,542,773	405,584,139
Balance as at June 30, 2026 (Un-audited)	274,772,970	1,810,104,900	104,591,713	1,807,192,661	3,996,662,244

The annexed notes 1 to 31 form an integral part of these condensed interim financial statements.

Director **Chief Executive Officer** **Chief Financial Officer**

JS GLOBAL CAPITAL LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED JUNE 30, 2026

		Half year ended	
		June 30, 2026	**June 30, 2025**
	Note	------------ (Rupees) ------------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		542,614,061	336,529,436
Adjustments for:			
Non-cash income and expense			
Depreciation on operating assets		45,646,171	37,346,816
Depreciation on right-of-use assets		6,915,538	7,115,183
Depreciation of investment property		1,591,296	1,591,296
Unrealised gain on re-measurement of investments at fair value through profit or loss - net		(148,467)	(27,232,586)
Unrealised (gain) / loss on remeasurement of derivatives at fair value through profit or loss - net		(1,728,043)	30,702,022
Expected credit loss		2,617,537	-
Dividend income on short term investments		(69,984,706)	(101,467,152)
Markup / profit on savings account		(46,932,219)	(42,774,418.00)
Profit on sukuks		(374,319)	(104,948.00)
Provision for Sindh Workers' Welfare Fund		11,294,560	7,178,561
Finance cost		86,619,034	57,907,648
Levy		10,497,706	15,220,073
		46,014,088	(14,517,505)
Working capital changes:			
(Increase) in current assets:			
Trade debts		(2,874,227,930)	(1,349,188,872)
Receivable against margin finance		415,823,902	444,011,094
Loans and advances		(33,084,882)	(37,314,343)
Short-term deposits and prepayments		640,665,967	6,193,644
Other receivables		(3,412,654)	28,754,927
		(1,854,235,597)	(907,543,550)
Increase in current liabilities:			
Creditors, accrued expenses and other liabilities		1,470,270,849	329,472,886
Cash generated from / (used in) operations		204,663,401	(256,058,733)
Finance cost paid		(64,993,114)	(66,877,101)
Taxes paid		(65,144,867)	(43,971,582)
Net cash generated from / (used in) operating activities		74,525,420	(366,907,416)
CASH FLOWS USED IN INVESTING ACTIVITIES			
Purchase of property and equipment		(40,105,645)	(39,863,371)
Long term loans, advances and deposits		(7,618,508)	(3,244,349)
Dividend received on short term investments		69,984,706	101,467,152
Markup and profit received		48,036,808	43,839,531
Long term investments - net		(2,050,000)	(90,000)
Short term investments - net		(525,201,132)	(903,331,161)
Net cash used in investing activities		(456,953,771)	(801,222,198)
CASH FLOWS FROM FINANCING ACTIVITIES			
Lease rentals paid		(8,413,401)	(7,025,205)
Short term borrowing - secured		474,515,747	69,822,645
Repayment of long-term financing		(83,750,000)	-
Net cash generated from financing activities		382,352,346	62,797,440
Decrease in cash and cash equivalents during the period		(76,005)	(1,105,332,174)
Cash and cash equivalents at beginning of the period		3,225,591,380	2,919,864,737
Cash and cash equivalents at end of the period	13	3,225,515,375	1,814,532,563

The annexed notes 1 to 31 form an integral part of these condensed interim financial statements.

Director **Chief Executive Officer** **Chief Financial Officer**