

J.K. Spinning Mills Limited

Ref: JKSM/T-047/2026

PUCARS/LCS

Dated: 7-9-2026

The General Manager

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

Financial Results for The Year Ended June 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on September 7, 2026 at 11:00 am at head office of the Company, 29-K.M, Sheikhpura Road, Khurrianwala, Faisalabad, recommended the following:

- | | |
|--|---|
| i. Dividend | : A Final Cash Dividend @ Rs.2/- per share i.e., 20% to ordinary shareholders for the year ended June 30,2026 |
| ii. Bonus Shares | : Nil |
| iii. Right Issue | : Nil |
| iv. Any Other Entitlement / Corporate Action | : Nil |
| v. Any Other Price-Sensitive Information | : Nil |

Financial Results:

The (Audited) Annual Financial statements of the Company for the year ended June 30, 2026 are attached:

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

The Annual General Meeting of the Company will be held on October 7, 2026 at 11:30 am at the head office of the Company, 29-K.M, Sheikhpura Road, Khurrianwala, Faisalabad.

The Share Transfer Books of the Company will be closed from September 30, 2026 to October 7, 2026 (both days inclusive). Transfer received at the share registrar office M/s Corptec Associates (Pvt.) Ltd., 503- E, Johar Town, Lahore at the close of business hours on September 29, 2026 will be treated in time for the purpose of transfer of shares and entitlement.

The Annual Report of the Company will be transmitted through PUCARS at least 21 days before holding of Annual General Meeting.

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

Head Office: 29-KM, Sheikhpura Road, Khurrianwala, Faisalabad, Pakistan

UAN: +92 (41) 111 151515 PABX: +92 (41) 2401011-16 Fax: +92 (41) 2401017-18

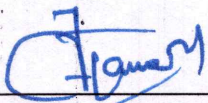
Mills: +92 (41) 2401100-03 Fax: +92 (41) 2401104

Email: legal@jkgroup.net **URL:** www.jkgroup.net **NTN:** 0658695-3 **STRN:** 04-04-5202-009-82

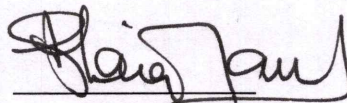
J.K. SPINNING MILLS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 (RUPEES IN THOUSAND)	2025
REVENUE		43,512,157	42,837,847
COST OF SALES		(37,695,273)	(38,189,290)
GROSS PROFIT		5,816,884	4,648,557
DISTRIBUTION COST		(1,414,350)	(1,413,195)
ADMINISTRATIVE EXPENSES		(642,216)	(602,332)
OTHER EXPENSES		(229,623)	(270,368)
		(2,286,189)	(2,285,895)
		3,530,695	2,362,662
OTHER INCOME		725,976	592,373
PROFIT FROM OPERATIONS		4,256,671	2,955,035
FINANCE COST		(1,311,369)	(1,799,907)
PROFIT BEFORE LEVY AND TAXATION		2,945,302	1,155,128
LEVY		(8,920)	(369,988)
PROFIT BEFORE TAXATION		2,936,382	785,140
TAXATION		(1,355,477)	(271,279)
PROFIT AFTER TAXATION		1,580,905	513,861
EARNINGS PER SHARE - BASIC AND DILUTED (RUPEES)		15.45	5.02

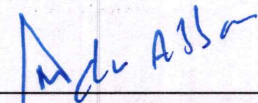
The annexed notes form an integral part of these financial statements.



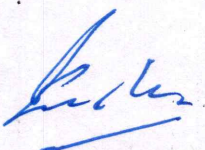
CHIEF EXECUTIVE OFFICER



DIRECTOR



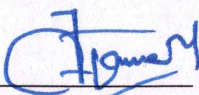
CHIEF FINANCIAL OFFICER

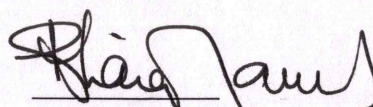



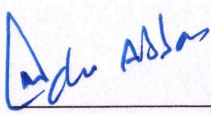
J.K. SPINNING MILLS LIMITED
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

	NOTE	2026 (RUPEES IN THOUSAND)	2025 (RUPEES IN THOUSAND)		NOTE	2026 (RUPEES IN THOUSAND)	2025 (RUPEES IN THOUSAND)
EQUITY AND LIABILITIES				ASSETS			
SHARE CAPITAL AND RESERVES				NON-CURRENT ASSETS			
Authorized share capital				Property, plant and equipment		11,822,938	11,741,237
200 000 000 (2025: 200 000 000) ordinary shares of Rupees 10 each		2,000,000	2,000,000	Right-of-use asset		37,826	47,282
Issued, subscribed and paid up share capital		1,023,175	1,023,175	Long term investment		-	-
Reserves				Long term deposits		209,391	209,391
Capital reserves						12,070,155	11,997,910
Surplus on revaluation of freehold land		551,378	631,792				
Other capital reserves		350,540	350,540				
		901,918	982,332				
Revenue reserve - unappropriated profit		13,696,058	12,037,708				
		14,597,976	13,020,040				
TOTAL EQUITY		15,621,151	14,043,215				
LIABILITIES				CURRENT ASSETS			
NON-CURRENT LIABILITIES				Stores, spare parts and loose tools		613,466	359,154
Long term financing		2,752,688	3,143,263	Stock-in-trade		10,211,589	11,107,260
Lease liabilities		7,130	23,060	Trade debts		4,349,487	5,287,163
Deferred income tax liability		502,735	-	Advances		158,822	169,315
Deferred income - Government grant		77,964	154,569	Short term deposits and prepayment		39,192	36,191
		3,340,517	3,320,892	Other receivables		447,816	79,193
CURRENT LIABILITIES				Sales tax refundable		2,305,080	1,763,176
Trade and other payables		3,327,124	3,409,204	Taxation and levy - net		71,702	-
Contract liabilities		167,174	362,570	Short term investments		827,024	649,302
Accrued mark-up		162,422	189,512	Cash and bank balances		457,030	472,879
Short term borrowings		7,905,617	9,803,222			19,481,208	19,923,633
Current portion of non-current liabilities		1,026,500	857,704				
Taxation and levy - net		-	21,708				
Unclaimed dividend		858	749				
		12,589,695	14,644,669				
TOTAL LIABILITIES		15,930,212	17,965,561	Non-current assets classified as held for sale		-	87,233
						19,481,208	20,010,866
CONTINGENCIES AND COMMITMENTS							
TOTAL EQUITY AND LIABILITIES		31,551,363	32,008,776	TOTAL ASSETS		31,551,363	32,008,776

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


CHIEF EXECUTIVE OFFICER


DIRECTOR

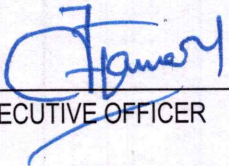

CHIEF FINANCIAL OFFICER

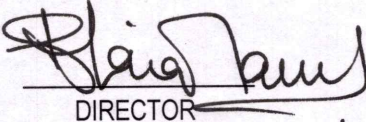


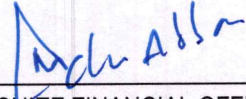
J.K. SPINNING MILLS LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	2026 (RUPEES IN THOUSAND)	2025
PROFIT AFTER TAXATION	1,580,905	513,861
OTHER COMPREHENSIVE INCOME		
Items that will not be reclassified to statement of profit or loss in subsequent periods:		
Surplus on revaluation of freehold land	-	34,373
Items that may be reclassified to statement of profit or loss in subsequent periods	-	-
Other comprehensive income for the year	-	34,373
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>1,580,905</u>	<u>548,234</u>

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


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER





J.K. SPINNING MILLS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

SHARE CAPITAL	RESERVES						TOTAL	TOTAL EQUITY
	CAPITAL RESERVES				REVENUE RESERVE			
	Merger reserve	Premium on issue of right shares	Surplus on revaluation of freehold land	Sub total	Unappropriated profit			
(RUPEES IN THOUSAND)								
1,023,175	289,636	60,904	597,419	947,959	11,523,847	12,471,806	13,494,981	
-	-	-	-	-	513,861	513,861	513,861	
-	-	-	34,373	34,373	-	34,373	34,373	
-	-	-	34,373	34,373	513,861	548,234	548,234	
1,023,175	289,636	60,904	631,792	982,332	12,037,708	13,020,040	14,043,215	
-	-	-	-	-	(2,969)	(2,969)	(2,969)	
-	-	-	(80,414)	(80,414)	80,414	-	-	
-	-	-	-	-	1,580,905	1,580,905	1,580,905	
-	-	-	-	-	-	-	-	
-	-	-	-	-	1,580,905	1,580,905	1,580,905	
1,023,175	289,636	60,904	551,378	901,918	13,696,058	14,597,976	15,621,151	

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

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER



J.K. SPINNING MILLS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

NOTE

2026

2025

(RUPEES IN THOUSAND)

CASH FLOWS FROM OPERATING ACTIVITIES

Cash generated from operations	5,795,019	4,684,226
Finance cost paid	(1,331,456)	(1,945,175)
Mark-up paid against lease liabilities	(3,734)	(7,099)
Income tax and levy paid	(955,072)	(731,708)
Net increase in long term deposits	-	(208,310)
Workers' profit participation fund paid	(62,634)	(91,299)
Net cash generated from operating activities	3,442,123	1,700,635

CASH FLOWS FROM INVESTING ACTIVITIES

Capital expenditure on property, plant and equipment	(1,243,540)	(1,666,040)
Proceeds from sale of property, plant and equipment	26,580	77,874
Proceeds from non-current assets classified as held for sale	87,345	-
Investments made	(180,571)	(616,235)
Profit received on saving accounts and term deposit receipts	67,578	63,262
Proceeds from sale of investments	4,357	23,838
Net cash used in investing activities	(1,238,251)	(2,117,301)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from long term financing	651,913	1,156,298
Repayment of long term financing	(952,522)	(917,377)
Repayment of lease liabilities	(13,909)	(11,707)
Short term borrowings - net	(1,897,605)	39,948
Dividend paid	(2,860)	-
Net cash (used in) / from financing activities	(2,214,983)	267,162

NET DECREASE IN CASH AND CASH EQUIVALENTS

Net foreign exchange difference on translation of bank balances

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR

CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR

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

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

