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**Jubilee Spinning
&
Weaving Mills Ltd.**

AO/ /2026
September 28, 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Off: I.I. Chundrigar Road
Karachi.

Dear Sir,

**Re: Financial Result of Jubilee Spinning & Weaving Mills Limited for the
year ended June 30, 2026**

We have to inform you that Board of Directors of Jubilee Spinning & Weaving Mills Limited in their meeting held at 12:00 noon on Monday September 28, 2026 have considered and approved annual audited accounts of the company for the year ended June 30, 2026.

The required Statement of Financial Position, Statement of Profit & Loss, Statement of Changes in Equity and Statement of Cash Flows for the year ended June 30, 2026 are enclosed.

The annual audited report of the company for the year ended June 30, 2026 will be transmitted through PUCARS separately, within the specified time and shall also be made available on our website www.jsw.com.pk.

Thanking you,

Yours faithfully,
Jubilee Spinning & Weaving Mills Limited

M. Zeeshan Saleem
Company Secretary

JUBILEE SPINNING & WEAVING MILLS LTD.

c.c.: Director/HOD
Surveillance, Supervision & Enforcement Dept.
Securities & Exchange Commission of Pakistan
N.I.C. Building, Jinnah Avenue, Blue Area
Islamabad.

JUBILEE SPINNING & WEAVING MILLS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

ASSETS

NON-CURRENT ASSETS

	Note	2026 Rupees	2025 Rupees
Property, plant and equipment	4	167,189,299	167,808,850
Investment property	5	1,036,096,828	991,644,435
Long term investments	6	4,921,455	2,916,016
Long term loans	7	2,231,402	2,385,528
Long term deposits	8	14,719,354	11,890,062
		<u>1,225,158,338</u>	<u>1,176,644,891</u>

CURRENT ASSETS

Trade debts	9	33,869,231	31,787,240
Loans and advances	10	23,111,576	22,971,076
Other receivables	11	82,277,652	82,040,711
Advance income tax refundable		24,399,317	27,303,816
Cash and bank balances	12	8,005,058	4,123,876
		<u>171,662,834</u>	<u>168,226,719</u>

TOTAL ASSETS

	<u>1,396,821,172</u>	<u>1,344,871,610</u>
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EQUITY AND LIABILITIES

SHARE CAPITAL AND RESERVES

Authorized share capital

34,000,000 (2025: 34,000,000) ordinary shares of Rupees 10 each		<u>340,000,000</u>	<u>340,000,000</u>
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Issued, subscribed and paid up share capital

32,491,205 (2025: 32,491,205) ordinary shares of Rupees 10 each	13	324,912,050	324,912,050
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Revenue reserves

General		51,012,000	51,012,000
Unappropriated profits		127,437,130	84,352,364

Capital reserves

Fair value reserve on 'fair value through other comprehensive income' investments		4,284,931	2,279,492
Revaluation surplus on property, plant and equipment	14	700,029,453	694,624,271
Total equity		<u>1,207,675,564</u>	<u>1,157,180,177</u>

LIABILITIES

NON-CURRENT LIABILITIES

Deferred tax liability	16	10,662,757	11,516,663
Employees' retirement benefits	17	2,201,882	1,655,824
		<u>12,864,639</u>	<u>13,172,487</u>

CURRENT LIABILITIES

Trade and other payables	18	90,910,739	89,148,716
Current portion of long term financing	15	2,525,212	2,525,212
Short term financing	19	72,338,596	72,338,596
Provisions	20	9,928,940	9,928,940
Unclaimed dividend		577,482	577,482
		<u>176,280,969</u>	<u>174,518,946</u>

TOTAL LIABILITIES

	<u>189,145,608</u>	<u>187,691,433</u>
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CONTINGENCIES AND COMMITMENTS

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TOTAL EQUITY AND LIABILITIES

	<u>1,396,821,172</u>	<u>1,344,871,610</u>
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The annexed notes from 1 to 34 form an integral part of these financial statements.

Chief Executive Officer

Director

Chief Financial Officer

JUBILEE SPINNING & WEAVING MILLS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 Rupees	2025 Rupees
Revenue	22	11,625,347	12,750,792
Cost of revenue	23	<u>(6,423,025)</u>	<u>(7,393,937)</u>
Gross profit for the year		5,202,322	5,356,855
Administrative and general expenses	24	(77,238,625)	(71,061,001)
Other income	25	130,696,387	205,727,639
Profit from operations for the year		<u>58,660,084</u>	<u>140,023,493</u>
Finance cost		(43,776)	(31,396)
Profit before levy and income tax for the year		<u>58,616,308</u>	<u>139,992,097</u>
Levy	26	-	(2,369,339)
Profit before income tax for the year		<u>58,616,308</u>	<u>137,622,758</u>
Taxation	27	(15,279,522)	-
Profit after taxation for the year		<u><u>43,336,786</u></u>	<u><u>137,622,758</u></u>
Earnings per share	28	<u><u>1.33</u></u>	<u><u>4.24</u></u>

The annexed notes from 1 to 34 form an integral part of these financial statements.

Chief Executive Officer

Director

Chief Financial Officer

JUBILEE SPINNING & WEAVING MILLS LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

Issued, subscribed and paid-up share capital	CAPITAL						REVENUE		TOTAL	TOTAL EQUITY
	Fair value reserve on 'Fair value through other comprehensive income' investments	Surplus on revaluation of property, plant and equipment	Sub Total	General reserve	Unappropriated profits	Sub Total				
Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	
Balance as at 01 July 2024	324,912,050	4,360,137	680,258,339	684,618,476	51,012,000	(59,981,516)	(8,969,516)	675,648,960	1,000,561,010	
Profit after taxation for the year	-	-	-	-	-	137,622,758	137,622,758	137,622,758	137,622,758	
Other comprehensive income for the year	-	4,407,668	14,365,932	18,773,600	-	222,809	222,809	18,996,409	18,996,409	
Total comprehensive income for the year	-	4,407,668	14,365,932	18,773,600	-	137,845,567	137,845,567	156,619,167	156,619,167	
Transfer to accumulated loss upon disposal of investments	-	(6,488,313)	-	(6,488,313)	-	6,488,313	6,488,313	-	-	
Balance as at 30 June 2025	324,912,050	2,279,492	694,624,271	696,903,763	51,012,000	84,352,364	135,364,364	832,268,127	1,157,180,177	
Profit for the year	-	-	-	-	-	43,336,786	43,336,786	43,336,786	43,336,786	
Other comprehensive income for the year	-	2,005,439	5,405,182	7,410,621	-	(252,020)	(252,020)	7,158,601	7,158,601	
Total comprehensive income for the year	-	2,005,439	5,405,182	7,410,621	-	43,084,766	43,084,766	50,495,387	50,495,387	
Transfer to unappropriated profits upon disposal of investments	-	-	-	-	-	-	-	-	-	
Balance as at 30 June 2026	324,912,050	4,284,931	700,029,453	704,314,384	51,012,000	127,437,130	178,449,130	882,763,514	1,207,675,564	

The annexed notes from 1 to 34 form an integral part of these financial statements.

Chief Executive Officer

Director

Chief Financial Officer

JUBILEE SPINNING & WEAVING MILLS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Profit before levy and income tax for the year

Adjustments for non-cash charges and other items:

Depreciation

Provision for gratuity

Fair value gain on investment property

Rental income

Finance cost

Net cash used in operating activities before working capital changes

Working capital changes

(Increase) / decrease in current assets

Trade debts

Loans and advances

Other receivables

Increase / (decrease) in current liabilities

Trade and other payables

Cash used in operations

Finance cost paid

Income tax paid

Gratuity paid

Net cash used in operating activities

CASH FLOWS FROM INVESTING ACTIVITIES

Rental income received

Long-term loan disbursed to employees

Disposal of long-term investments

Net cash generated from investing activities

CASH FLOWS FROM FINANCING ACTIVITIES

Net increase in cash and cash equivalents

Cash and cash equivalents at the beginning of the year

Cash and cash equivalents at the end of the year

The annexed notes from 1 to 34 form an integral part of these financial statements.

Chief Executive Officer

Director

Chief Financial Officer

Note	2026 Rupees	2025 Rupees
	58,616,308	139,992,097
	(43,776)	31,396
	(123,389,457)	(197,428,709)
	(64,773,149)	(57,436,612)
4.1	6,024,733	6,705,318
17.4	275,964	317,409
5	(44,452,393)	(126,054,818)
25	(85,281,537)	(78,428,014)
	43,776	31,396
	(123,389,457)	(197,428,709)
	(64,773,149)	(57,436,612)
9	(2,081,991)	(3,248,191)
10	(1,292,000)	113,638
11	(236,941)	(1,267,605)
	(3,610,932)	(4,402,158)
18	4,985,723	(7,133,746)
	(63,398,358)	(68,972,516)
	(43,776)	(31,396)
17.2	(13,228,929)	(9,868,806)
	(1,900,000)	(2,923,857)
	(78,571,063)	(81,796,575)
	85,281,537	78,428,014
	(2,829,292)	(1,706,960)
	-	7,956,171
	82,452,245	84,677,225
	3,881,182	2,880,650
	4,123,876	1,243,226
12	8,005,058	4,123,876