



J. A. Textile Mills Ltd.

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/182/2026

October 7, 2026

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

Subject: FINANCIAL RESULT FOR THE YEAR ENDED JUNE 30, 2026

Dear Sir,

We have to inform you that the Board of Director of our Company in their Meeting held on October 07, 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
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	6	908,339,411	842,134,477
Long term deposits	7	32,145,750	32,145,750
		<u>940,485,161</u>	<u>874,280,227</u>
CURRENT ASSETS			
Stores and spares	8	16,129,950	13,602,230
Stock in trade	9	81,312,024	175,835,805
Trade debts	10	29,143,176	32,679,967
Advances, deposit, prepayment and other receivable	11	5,535,210	7,165,283
Short term investment	12	559,288	519,421
Accrued income	13	3,258,527	2,390,807
Tax refunds due from Government	14	61,380,433	58,873,949
Cash and bank balances	15	124,342,797	86,214,169
		<u>321,661,405</u>	<u>377,281,631</u>
TOTAL ASSETS		<u>1,262,146,566</u>	<u>1,251,561,858</u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital	16	<u>200,000,000</u>	<u>200,000,000</u>
Issued, subscribed and paid up share capital	17	126,011,600	126,011,600
Accumulated losses		(86,504,120)	(140,423,090)
Surplus on remeasurement of investment		18,087	22,786
Surplus on revaluation of property, plant and equipment	18	479,837,427	498,441,617
Loan from related parties	19	245,204,080	160,789,216
		<u>764,567,074</u>	<u>644,842,129</u>
NON CURRENT LIABILITIES			
Deferred taxation	20	137,037,939	145,810,604
CURRENT LIABILITIES			
Trade and other payables	21	328,606,454	405,603,939
Contract liabilities	22	31,491,379	54,861,466
Unclaimed dividend		443,720	443,720
		<u>360,541,553</u>	<u>460,909,125</u>
CONTINGENCIES AND COMMITMENTS	23	-	-
TOTAL EQUITY AND LIABILITIES		<u>1,262,146,566</u>	<u>1,251,561,858</u>

The annexed notes 1 to 42 form an integral part of these condensed interim financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER

J. A. TEXTILE MILLS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
Revenue from contracts with customers - net	24	1,986,340,287	1,430,987,885
Cost of sales	25	(1,917,151,556)	(1,494,319,011)
Gross profit/(loss)		69,188,731	(63,331,126)
Operating expenses			
Administrative expenses	26	(22,436,392)	(17,529,395)
Other operating expenses	27	(3,812,103)	(357,747)
		(26,248,495)	(17,887,142)
Profit/(loss) from operations		42,940,236	(81,218,268)
Finance cost	28	(64,188)	(5,677,780)
Other income	29	8,503,118	43,013,320
Profit/(loss) before levies and income tax		51,379,166	(43,882,728)
Levies	30	(21,718,957)	(17,903,726)
Profit/(loss) before income tax		29,660,209	(61,786,454)
Income tax	31	5,654,571	(19,456,615)
Profit/(loss) for the year		35,314,780	(42,329,839)
Earnings/(loss) per share - basic and diluted	32	2.80	(3.36)

The annexed notes 1 to 42 form an integral part of these condensed interim financial statements.

VAB


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

J. A. TEXTILE MILLS LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026 Rupees	2025 Rupees
Profit/(loss) for the year	35,314,780	(42,329,839)
Other comprehensive (loss)/Income for the year		
Items that will not be reclassified subsequently to profit or loss		
Surplus on revaluation of property, plant and equipment - net of deferred tax	-	235,948,637
Items that will be reclassified subsequently to profit or loss		
Unrealized (loss)/gain on changes in fair value of investment - net of deferred tax	(4,699)	596
Total comprehensive income for the year	<u>35,310,081</u>	<u>193,619,394</u>

The annexed notes 1 to 42 form an integral part of these condensed interim financial statements.

VHB


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER

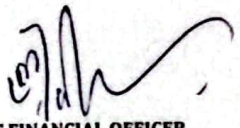
J. A. TEXTILE MILLS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Share capital	Accumulated losses	Surplus on remeasurement of investments	Surplus on revaluation of property, plant and equipment	Loan from related parties	Total
	Rupees					
Balance as at July 01, 2024	126,011,600	(107,814,852)	22,190	272,214,581	126,286,574	416,720,093
Loss for the year	-	(42,329,839)	-	-	-	(42,329,839)
Other comprehensive income for the year	-	-	596	235,948,637	-	235,949,233
Total comprehensive income for the year	-	(42,329,839)	596	235,948,637	-	193,619,394
Incremental depreciation on revalued property, plant and equipment	-	13,692,396	-	(13,692,396)	-	-
Related effect of deferred tax liability	-	(3,970,795)	-	3,970,795	-	-
	-	9,721,601	-	(9,721,601)	-	-
Loan received from related parties - net	-	-	-	-	34,502,642	34,502,642
Balance as at June 30, 2025	126,011,600	(140,423,090)	22,786	498,441,617	160,789,216	644,842,129
Profit for the year	-	35,314,780	-	-	-	35,314,780
Other comprehensive loss for the year	-	-	(4,699)	-	-	(4,699)
Total comprehensive income for the year	-	35,314,780	(4,699)	-	-	35,310,081
Incremental depreciation on revalued property, plant and equipment	-	25,577,008	-	(25,577,008)	-	-
Related effect of deferred tax liability	-	(7,417,333)	-	7,417,333	-	-
	-	18,159,675	-	(18,159,675)	-	-
Surplus realized on disposal of property, plant and equipment	-	626,077	-	(626,077)	-	-
Related effect of deferred tax liability	-	(181,562)	-	181,562	-	-
	-	444,515	-	(444,515)	-	-
Loan received from related parties - net	-	-	-	-	84,414,864	84,414,864
Balance as at June 30, 2026	126,011,600	(86,504,120)	18,087	479,837,427	245,204,080	764,567,074

The annexed notes 1 to 42 form an integral part of these condensed interim financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER

J. A. TEXTILE MILLS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
a) CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/(loss) before levies and income tax		51,379,166	(43,882,728)
Adjustments for non cash and other items:			
Depreciation		38,882,026	24,931,185
Profit on deposit accounts		(6,000,548)	(4,349,406)
Exchange loss/(gain) on foreign currency translation		4,195	(4,094)
Profit on deposit with SNGPL		(1,069,978)	(1,069,978)
Balances written back		-	(37,524,335)
Gain on disposal of property, plant and equipment		(1,380,229)	-
Workers' profit participation fund		2,759,354	4,588
Workers welfare fund		1,048,554	357,747
Finance cost		64,188	132,780
Operating cash flows before working capital changes		85,686,728	(61,404,241)
Changes in working capital			
(Increase)/decrease in current assets			
Stores and spares		(2,527,720)	(3,077,617)
Stock in trade		94,523,781	(124,714,024)
Trade debts		3,536,791	(32,629,683)
Advances, deposit, prepayment and other receivable		1,630,073	(6,832,162)
Tax refunds due from Government		(1,413,969)	(26,097,564)
Increase/(decrease) in current liabilities			
Trade and other payables		(80,800,805)	302,804,548
Contract liabilities		(23,370,087)	-
Liability for legal settlement		-	(29,955,000)
		(8,421,936)	79,498,498
Cash generated from operations		77,264,792	18,094,257
Finance cost paid		(64,188)	(128,192)
Exchange (loss)/gain on foreign currency retranslation		(4,195)	4,094
Workers' welfare fund paid		-	(2,172,700)
Workers' profit participation fund paid		(4,588)	(27,721)
Income tax paid		(25,936,954)	(18,932,565)
Net cash generated from/(used in) operating activities		51,254,867	(3,162,827)
b) CASH FLOWS FROM INVESTING ACTIVITIES			
Addition in property, plant and equipment		(106,964,126)	(1,650,000)
Proceeds from disposal of non current assets		3,257,395	-
Short term investment in mutual fund - net		(37,170)	(65,507)
Profit on deposit with SNGPL received		358,801	-
Profit on deposit accounts received		5,844,005	4,509,903
Net cash (used in)/generated from investing activities		(97,541,103)	2,794,396
c) CASH FLOWS FROM FINANCING ACTIVITIES			
Loan received from related parties - net		84,414,864	34,502,642
Net cash generated from financing activities		84,414,864	34,502,642
Net increase in cash and cash equivalents	(a+b+c)	38,128,628	34,134,211
Cash and cash equivalents at the beginning of the year		86,214,169	52,079,958
Cash and cash equivalents at the end of the year	15	124,342,797	86,214,169

The annexed notes 1 to 42 form an integral part of these condensed interim financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER