

JSGCL/CS/056/2026
October 19, 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>

UAN: +92 21 111 574 111
Fax: +92 21 3563 2574
NTN: 1558280-9

Subject: **Financial Results for the nine-months ended September 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 October 19, 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 nine-months ended September 30, 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.

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

Chief Financial Officer

JS GLOBAL CAPITAL LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

	Note	Nine months ended		Three months ended	
		September 30, 2026 (Un-audited) ----- (Rupees) -----	September 30, 2025 (Un-audited) ----- (Rupees) -----	September 30, 2026 (Un-audited) ----- (Rupees) -----	September 30, 2025 (Un-audited) ----- (Rupees) -----
Operating revenue	20	1,649,723,626	1,364,622,427	474,626,865	614,661,860
Capital gain on sale of investments - net		103,243,504	73,090,108	47,859,701	24,297,927
Unrealised loss on re-measurement of investments at fair value through profit or loss - net		(28,292,491)	30,347,099	(28,440,958)	3,114,513
Unrealised gain/ (loss) on re-measurement of derivatives at fair value through profit or loss - net		8,582,210	(2,767,264)	6,854,167	27,934,758
Dividend income		100,079,154	123,668,939	30,094,448	22,201,787
Margin finance income		299,326,045	206,619,504	108,402,521	67,464,492
		<u>2,132,662,048</u>	<u>1,795,580,813</u>	<u>639,396,744</u>	<u>759,675,337</u>
Administrative and operating expenses		(1,477,045,318)	(1,260,053,658)	(527,295,826)	(542,515,691)
Expected credit loss		(2,617,537)	-	-	-
		<u>652,999,193</u>	<u>535,527,155</u>	<u>112,100,918</u>	<u>217,159,646</u>
Other operating income - net		<u>155,470,691</u>	<u>153,143,357</u>	<u>45,343,605</u>	<u>54,675,148</u>
		<u>808,469,884</u>	<u>688,670,512</u>	<u>157,444,523</u>	<u>271,834,794</u>
Provision for Sindh Workers' Welfare Fund		(13,481,386)	(12,242,392)	(2,186,826)	(5,063,831)
Finance cost	21	(134,606,681)	(85,711,517)	(47,987,647)	(27,803,869)
Profit before income taxes and final taxes		660,381,817	590,716,603	107,270,050	238,967,094
Taxation - final taxation		(15,011,873)	(18,550,398)	(4,514,167)	(3,330,325)
Profit before income tax		645,369,944	572,166,205	102,755,883	235,636,769
Taxation - current		(169,610,716)	(138,304,642)	(24,417,516)	(53,680,682)
- prior		-	-	-	-
- deferred		(12,641,715)	(3,911,874)	6,236,373	(5,017,775)
		<u>(182,252,431)</u>	<u>(142,216,516)</u>	<u>(18,181,143)</u>	<u>(58,698,457)</u>
Profit after taxation		<u>463,117,513</u>	<u>429,949,689</u>	<u>84,574,740</u>	<u>176,938,312</u>
Earnings per share - basic and diluted	23	<u>16.85</u>	<u>15.65</u>	<u>3.08</u>	<u>6.44</u>

The annexed notes 1 to 31 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 SEPTEMBER 30, 2026

	Nine months ended		Three months ended	
	September 30, 2026 (Un-audited)	September 30, 2025 (Un-audited)	September 30, 2026 (Un-audited)	September 30, 2025 (Un-audited)
	----- (Rupees) -----		----- Rupees -----	
Profit for the period	463,117,513	429,949,689	84,574,740	176,938,312
Other comprehensive income / (loss)				
Items that will not be reclassified to statement of profit or loss subsequently	-	-	-	-
Surplus on re-measurement of investments at fair value through OCI during the period- Equity securities	16,449,730	20,157,020	(15,993,439)	19,672,370
Less: Related tax	(4,312,802)	832,500	1,089,001	859,214
	12,136,928	20,989,520	(14,904,438)	20,531,584
Items that may be reclassified to statement of profit or loss subsequently				
Surplus / (deficit) on re-measurement of at fair value through OCI during the period- Debt Securities	-	5,050	-	2,450
Less: Related tax	-	(1,389)	-	(611)
	-	3,661	-	1,839
Total comprehensive income / (loss) for the period	475,254,441	450,942,870	69,670,302	197,471,735

The annexed notes 1 to 31 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 SEPTEMBER 30, 2026

	Issued, subscribed and paid-up share capital	Share premium	Unrealised gain / (loss) on revaluation of available-for-sale / fair value through other comprehensive income investments - net	Reserves		Sub-total	Total
				Revenue reserve Unappropriated profit			
				(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 nine months ended September 30, 2025	-	-	-	429,949,689	429,949,689	429,949,689	
Other comprehensive income - net of tax	-	-	20,993,181	-	20,993,181	20,993,181	
Total comprehensive income for the period	-	-	20,993,181	429,949,689	450,942,870	450,942,870	
Transactions with owners							
Balance as at September 30, 2025	274,772,970	1,810,104,900	61,277,125	1,250,031,881	3,121,413,906	3,396,186,876	
Balance as at January 01, 2026	274,772,970	1,810,104,900	77,550,347	1,428,649,888	3,316,305,135	3,591,078,105	
Profit for the nine months ended September 30, 2025	-	-	-	463,117,513	463,117,513	463,117,513	
Other comprehensive income - net of tax	-	-	12,136,928	-	12,136,928	12,136,928	
Total comprehensive income for the period	-	-	12,136,928	463,117,513	475,254,441	475,254,441	
Transactions with owners							
Balance as at September 30, 2026	274,772,970	1,810,104,900	89,687,275	1,891,767,401	3,791,559,576	4,066,332,546	

The annexed notes 1 to 31 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 SEPTEMBER 30, 2026

	September 30, 2026 (Un-audited)	September 30, 2025 (Un-audited)
Note	----- (Rupees) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	660,381,817	590,716,603
Adjustments for:		
Depreciation of operating assets expense	71,540,191	58,280,492
Depreciation of right-of-use assets	10,705,656	11,067,697
Depreciation of investment property	2,386,944	2,386,944
Gain on disposal of right-of-use assets	-	-
Impairment of TRE Certificate	-	-
Amortisation of intangible assets	-	-
Gain on sale of property and equipment	-	-
Unrealised (gain) / loss on remeasurement of investments at fair value through profit	28,292,491	(30,347,099)
Unrealised loss / (gain) on remeasurement of derivatives at fair value through profit	(8,582,210)	2,767,264
Provision for doubtful debts		
Provision for Sindh Workers' Welfare Fund	13,481,386	12,242,392
Finance cost	134,606,681	85,711,517
	252,431,139	142,109,207
Cash generated from operating activities before working capital changes	912,812,956	732,825,810
(Decrease) / Increase in current assets		
Trade debts	(41,427,537)	(2,652,856,037)
Receivable against margin finance	485,224,656	(92,674,822)
Loans and advances	(48,145,570)	(35,229,997)
Short-term deposits and prepayments	1,385,205,183	(150,993,189)
Interest and mark-up accrued	(40,771,851)	(50,020,228)
Other receivables	(14,293,664)	2,533,076
	1,725,791,217	(2,979,241,197)
(Decrease) / Increase in current liabilities		
Creditors, accrued expenses and other liabilities	(71,812,366)	2,832,693,890
Cash generated from operations	2,566,791,807	586,278,504
Finance cost paid	(132,229,147)	(64,262,750)
Taxes paid	(81,066,408)	(57,097,079)
	-	-
Net cash generated from operating activities	2,353,496,252	464,918,674
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(119,888,625)	(69,293,482)
Long term loans, advances and deposits	(10,572,397)	(5,393,635)
Long term investments - net	(1,680,994,382)	(334,982)
Short term investments - net	(843,194,672)	(119,126,235)
Net cash used in investing activities	(2,654,650,076)	(194,148,334)
CASH FLOWS FROM FINANCING ACTIVITIES		
Lease rentals paid	(29,290,542)	(11,798,475)
Long term-financing obtained	-	-
Proceeds from Long-term loan		
Short term borrowing - secured	441,608,387	90,619,786
Repayment of long-term financing	(125,625,000)	(46,969,937)
Net cash (used in) / generated from financing activities	286,692,845	31,851,374
Increase in cash and cash equivalents during the period	(14,460,980)	302,621,714
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	3,211,130,400	3,222,486,451

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Director

Chief Executive Officer

Chief Financial Officer