

JSIL/PSX/2026/106

October 21, 2026

The General Manager

Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi

JS Investments Limited
The Centre, 19th Floor,
Plot No. 28, SB-5,
Abdullah Haroon Road,
Saddar Karachi - 74400,
Pakistan.
www.jsil.com

UAN: (+92 21) 111-222-626

Subject: Financial Results for the quarter Ended September 30, 2026

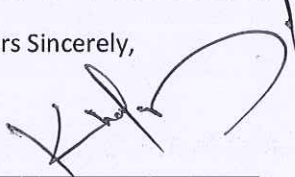
We have to inform you that the Board of Directors of JS Investments Limited in their meeting held on October 21, 2026 at 04:00 p.m. through video conferencing and at 20th Floor, The Centre, Plot No. 28, SB-5, Abdullah Haroon Road, Saddar, Karachi, recommended the following:

- (i) **CASH DIVIDEND**
Nil
- (ii) **BONUS SHARES**
Nil
- (iii) **RIGHT SHARES**
Nil
- (iv) **ANY OTHER ENTITLEMENT / CORPORATE ACTION**
Nil
- (v) **ANY PRICE SENSITIVE INFORMATION**
Nil

The financial results of the Company are attached as **Annexure "A"** to this letter.

The Quarterly Report of the Company for the period ended September 30, 2026, will be transmitted through PUCARS separately, within the specified time.

Yours Sincerely,



Muhammad Khawar Iqbal
COO & Company Secretary

MMB

JS Investments Limited
The Centre, 19th Floor,
Plot No. 28, SB-5,
Abdullah Haroon Road,
Saddar Karachi - 74400,
Pakistan.
www.jsil.com

UAN: (+92 21) 111-222-626

ANNEXURE "A"

JS Investments Limited
Condensed Interim Statement of Financial Position (Un-audited)
As at September 30, 2026

	Un-audited September 30, 2026	Audited December 31, 2025
	----- (Rupees) -----	
ASSETS		
Non-current assets		
Property and equipment	336,398,254	362,000,952
Intangible assets	5,086,399	689,555
Investment in associates	1,431,776,004	1,878,523,611
Long term investment	216,890,241	265,000
Deferred taxation - net	201,101,949	144,448,292
Long term loans and prepayments	7,669,337	2,044,074
	2,198,922,184	2,387,971,484
Current assets		
Balances due from funds under management	283,462,657	292,708,194
Loans and advances	22,720,931	18,846,642
Deposits, prepayments and other receivables	630,032,801	297,306,612
Short term investment	130,074,243	351,356,346
Taxation - net	24,917,338	-
Cash and bank balances	38,239,505	12,702,667
	1,129,447,474	972,920,461
Total assets	3,328,369,658	3,360,891,945
EQUITY AND LIABILITIES		
Share capital and reserves		
Authorised share capital	2,500,000,000	2,500,000,000
Issued, subscribed and paid-up share capital	616,481,270	616,481,270
Capital re-purchase reserve account	1,261,290	1,261,290
Unappropriated profit	2,187,691,492	1,977,127,449
Total equity and reserves	2,805,434,052	2,594,870,009
LIABILITIES		
Non-current liabilities		
Lease liabilities	143,880,406	195,572,498
	143,880,406	195,572,498
Current liabilities		
Trade and other payables	292,230,552	461,858,022
Unclaimed dividend	4,867,744	4,867,744
Taxation - net	-	37,598,505
Current maturity of lease liabilities	81,956,904	66,125,167
	379,055,200	570,449,438
Total liabilities	522,935,606	766,021,936
Total equity and liabilities	3,328,369,658	3,360,891,945

MMB

JS Investments Limited
The Centre, 19th Floor,
Plot No. 28, SB-5,
Abdullah Haroon Road,
Saddar Karachi - 74400,
Pakistan.
www.jsil.com

UAN: (+92 21) 111-222-626

JS Investments Limited
Condensed Interim Statement of Profit or Loss (Un-audited)
For the Nine Months and Quarter Ended September 30, 2026

	Nine months ended		Quarter ended	
	September 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025
	(Rupees)		(Rupees)	
Income				
Remuneration from funds under management - net	873,124,625	794,735,911	225,979,571	263,919,479
Commission from funds under management	2,452,540	8,187,592	859,149	1,595,409
Remuneration and share of profit from management of discretionary and non discretionary client portfolio	123,172,469	783,959	449,161	508,891
Advisory income	4,347,828	-	-	-
	1,003,097,462	803,707,462	227,287,881	266,023,779
Dividend income	221,998	52,636	-	52,636
Net gain on sale of investments classified as at fair value through profit or loss	-	577,234	-	577,234
Net unrealised (loss) on remeasurement of investments classified at fair value through profit or loss	(1,617,415)	(1,687,500)	(909,135)	-
Return on bank deposits	2,511,485	2,001,970	1,117,237	916,381
Return on debt securities	31,534,137	12,479,110	9,827,772	4,001,370
	1,035,747,667	817,130,912	237,323,755	271,571,400
Administrative expenses	(656,828,602)	(476,183,854)	(165,269,040)	(176,056,759)
Selling and distribution expenses	(124,893,567)	(113,309,028)	(41,631,189)	(68,466,517)
Operating profit	254,025,498	227,638,030	30,423,526	27,048,124
Financial charges	(26,511,261)	(91,002,974)	(8,332,138)	(30,479,642)
	227,514,237	136,635,056	22,091,388	(3,431,518)
Other income	10,404,397	8,296,293	3,387,794	2,959,509
Share of (Loss) / Profit from Associate	(39,381,587)	384,595,419	2,136,429	271,751,275
Profit before Income and Minimum Taxes	198,537,047	529,526,768	27,615,611	271,279,266
Levy	(50,334,198)	(43,589,351)	(15,764,374)	(18,373,319)
Profit before Income Tax	148,202,849	485,937,417	11,851,237	252,905,947
Taxation - net	62,361,194	(116,006,567)	19,184,903	(66,526,263)
Profit after taxation	210,564,043	369,930,850	31,036,140	186,379,684
Earnings per share for the period - basic and diluted	3.42	6.00	0.50	3.02

JS Investments Limited
The Centre, 19th Floor,
Plot No. 28, SB-5,
Abdullah Haroon Road,
Saddar Karachi - 74400,
Pakistan.
www.jsil.com

UAN: (+92 21) 111-222-626

JS Investments Limited
Condensed Interim Statement of Comprehensive Income (Un-audited)
For the Nine Months and Quarter Ended September 30, 2026

	Nine months ended		Quarter ended	
	September 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025
	(Rupees)		(Rupees)	
Profit after taxation	210,564,043	369,930,850	31,036,140	186,379,684
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	210,564,043	369,930,850	31,036,140	186,379,684

JS Investments Limited
The Centre, 19th Floor,
Plot No. 28, SB-5,
Abdullah Haroon Road,
Saddar Karachi - 74400,
Pakistan.
www.jsil.com

UAN: (+92 21) 111-222-626

JS Investments Limited
Condensed Interim Statement of Changes In Equity (Un-audited)
For the Nine Months Ended September 30, 2026

	Issued, subscribed and paid-up capital	Capital repurchase reserve account	Unappropriated profit	Total
	Rupees -----			
Balance as at January 01, 2025 (Audited)	616,481,270	1,261,290	1,493,843,514	2,111,586,074
Profit for the period ended September 30, 2025	-	-	369,930,850	369,930,850
Other comprehensive income for the period ended September 30, 2025	-	-	-	-
Balance as at September 30, 2025 (Un- audited)	<u>616,481,270</u>	<u>1,261,290</u>	<u>1,863,774,364</u>	<u>2,481,516,924</u>
Balance as at January 01, 2026 (Audited)	616,481,270	1,261,290	1,977,127,449	2,594,870,009
Profit for the period ended September 30, 2026	-	-	210,564,043	210,564,043
Other comprehensive income for the period ended September 30, 2026	-	-	-	-
Balance as at September 30, 2026 (Un- audited)	<u>616,481,270</u>	<u>1,261,290</u>	<u>2,187,691,492</u>	<u>2,805,434,052</u>

NMB

JS Investments Limited
The Centre, 19th Floor,
Plot No. 28, SB-5,
Abdullah Haroon Road,
Saddar Karachi - 74400,
Pakistan.
www.jsil.com

JS Investments Limited
Condensed Interim Statement of Cash Flows (Un-audited)
For the Nine Months Ended September 30, 2026

UAN: (+92 21) 111-222-626

	Nine Months Ended	
	September 30, 2026	September 30, 2025
	----- (Rupees) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	148,202,849	485,937,417
Adjustments for:		
Remuneration from funds under management - net	(873,124,625)	(794,735,911)
Remuneration and share of profit from management of discretionary and non discretionary client portfolio	(123,172,469)	(783,959)
Commission from funds under management	(2,452,540)	(8,187,592)
Advisory income - Reit	(4,347,828)	-
Return on debt security	(31,534,137)	(12,479,110)
Depreciation expense	80,508,719	60,333,117
Amortization expense	753,157	921,269
Financial charges	26,511,261	91,002,974
Return on bank deposits	(2,511,485)	(2,001,970)
Share of Loss / (Profit) from Associate	39,381,587	(384,595,419)
Dividend income	(221,998)	(52,636)
Net unrealised loss on remeasurement of investments classified as at fair value through profit or loss'	1,617,415	-
Net gain on sale of investments classified as at fair value through profit or loss	-	(577,234)
Minimum taxes	50,334,198	43,589,351
	(690,055,896)	(521,629,703)
Working capital changes		
(Increase) / decrease in current assets		
Loans and advances	(9,499,552)	(4,175,199)
Deposits, prepayments and other receivables	(325,654,867)	(76,798,203)
Increase / (decrease) in current liabilities		
Trade and other payables	(138,958,346)	357,012
	(474,112,765)	(80,616,390)
	(1,164,168,661)	(602,246,093)
Taxes paid - net	(107,142,503)	(52,906,843)
Remuneration and commission received from funds under management	1,005,174,099	841,203,378
Net cash (used) / generated from operating activities	(266,137,065)	186,050,442
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment made	(6,722,463,147)	(10,983,454,680)
Proceeds from sale of investments	7,107,403,248	11,165,782,229
Payments for purchase of property, equipment	(27,634,637)	(15,594,402)
Dividends received	22,647,916	25,353,172
Return on bank deposits	1,678,429	1,085,589
Return on debt security	34,578,495	8,799,477
Net cash generated from investing activities	416,210,303	201,971,384
CASH FLOWS FROM FINANCING ACTIVITIES		
Unclaimed dividend paid	-	(2,266)
Lease rentals paid	(92,666,385)	(125,104,616)
Financial charges paid	(1,377,963)	(46,754,395)
Running finance facility obtained	-	675,000,000
Running finance facility settled	(30,492,052)	(885,000,000)
Net cash used in financing activities	(124,536,400)	(381,861,278)
Net (decrease) in cash and cash equivalents during the period	25,536,838	6,160,549
Cash and cash equivalents at beginning of the year	12,702,667	42,309,808
Cash and cash equivalents at the end of the period	38,239,505	48,470,357

MAR.