



Ref: CL - 117/26
Dated: October 29, 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi

Jahangir Siddiqui & Co. Ltd.
20th Floor, The Centre
Plot No. 28, SB-5
Abdullah Haroon Road
Saddar, Karachi - 74400, Pakistan.
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Subject: Financial Results for the Nine-Month Period Ended September 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of Jahangir Siddiqui & Co. Ltd. ("the Company") in their meeting held on **October 29, 2026, at 12:00 P.M.** at Karachi, approved the un-audited financial statements for the nine-month period ended September 30, 2026.

Financial Results

The un-audited unconsolidated and consolidated financial results of the Company for the nine-month period ended September 30, 2026, are enclosed as *Annexure 'A' and Annexure 'B'* respectively to this letter.

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

Yours Sincerely,

Waleed Bhatti
Company Secretary

Copy to:

*Director / HOD Surveillance,
Supervision and Enforcement Department
Securities and Exchange Commission of Pakistan
63, Jinnah Avenue, NIC Building
Blue Area, Islamabad*

JAHANGIR SIDDIQUI & CO. LTD.
CONDENSED UNCONSOLIDATED INTERIM
STATEMENT OF FINANCIAL POSITION
AS AT September 30, 2026

		September 30, 2026 (Un-audited)	December 31, 2025 (Audited)
Note		(Rupees in '000)	
ASSETS			
Non-Current Assets			
	7	151,417	186,552
		730	820
	8	31,359,818	31,511,680
		27,745	33,724
		3,446	3,446
		31,543,156	31,736,222
Current Assets			
		93,983	2,467
		12,804	26,578
		487	2,921
	9	2,433,703	5,002,752
		15,333	-
		14,942	58,986
		2,571,252	5,093,704
TOTAL ASSETS			
		34,114,408	36,829,926
EQUITY AND LIABILITIES			
Share Capital and Reserves			
		65,000,000	65,000,000
		9,159,424	9,159,424
		23,901,512	24,225,300
		33,060,936	33,384,724
Non-Current Liabilities			
	10	4,200	28,678
		294,479	430,013
		298,679	458,691
Current Liabilities			
	11	315,433	394,680
		9,980	9,938
		2,789	2,714
		-	407,685
		1,000	1,941,798
	12	400,933	200,045
	10	24,658	29,651
		754,793	2,986,511
Contingencies and commitments			
	13		
TOTAL EQUITY AND LIABILITIES			
		34,114,408	36,829,926

The annexed notes 1 to 22 form an integral part of these condensed unconsolidated interim financial statements.

Director



Chief Executive Officer

Chief Financial Officer

JAHANGIR SIDDIQUI & CO. LTD.
CONDENSED UNCONSOLIDATED INTERIM
STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

		Nine Months Ended		Quarter Ended	
		September 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025
	Note	(Rupees in '000)			
INCOME					
Return on investments	14	744,583	795,498	139,022	174,136
Gain on sale of investments - net	15	3,680	90,509	-	33,363
Income from long term loans and fund placements	16	4,411	5,332	1,198	1,605
Other Income / (loss)		14,989	(5,258)	3,394	(2,139)
Gain on remeasurement of investments at fair value through profit or loss - net		-	35,775	-	7,224
		767,663	921,856	143,614	214,189
EXPENDITURE					
Operating and administrative expenses		346,884	342,920	142,688	110,274
Finance cost		18,868	27,204	7,652	8,328
Provision for Sindh Workers' Welfare Fund		8,038	11,133	(135)	1,911
		373,790	381,257	150,205	120,513
Reversal of provision for impairment		-	4,940	-	-
PROFIT BEFORE INCOME AND FINAL TAXATION		393,873	545,539	(6,591)	93,676
Final Taxation		15,079	21,803	5,748	7,190
PROFIT BEFORE INCOME TAXATION		378,794	523,736	(12,339)	86,486
Taxation					
Current		152,618	174,416	23,647	36,208
Prior		8,224	(2,652)	8,224	143
Deferred		2,424	5,733	2,781	29,208
		163,266	177,497	34,652	65,559
PROFIT / (LOSS) AFTER TAXATION FOR THE PERIOD		215,528	346,239	(46,991)	20,927
EARNINGS / (LOSS) PER SHARE					
	17	(Rupees)			
Basic		0.24	0.38	(0.05)	0.02
Diluted		0.24	0.34	(0.05)	0.02

The annexed notes 1 to 22 form an integral part of these condensed unconsolidated interim financial statements.

Director

Chief Executive Officer

Chief Financial Officer



JAHANGIR SIDDIQUI & CO. LTD.
CONDENSED UNCONSOLIDATED INTERIM
STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Nine Months Ended		Quarter Ended	
	September 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025
	(Rupees in '000)			
PROFIT / (LOSS) AFTER TAXATION FOR THE PERIOD	215,528	346,239	(46,991)	20,927
OTHER COMPREHENSIVE INCOME:				
Items that will not be reclassified subsequently to statement of profit or loss				
Unrealised (Loss) / gain on remeasurement of investments at fair value through OCI during the period				
- net of tax	(539,316)	2,228,234	(611,565)	1,800,115
TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE PERIOD	<u>(323,788)</u>	<u>2,574,473</u>	<u>(658,556)</u>	<u>1,821,042</u>

The annexed notes 1 to 22 form an integral part of these condensed unconsolidated interim financial statements.

Director

Chief Executive Officer

Chief Financial Officer



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JAHANGIR SIDDIQUI & CO. LTD.
CONDENSED UNCONSOLIDATED INTERIM
STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Issued, subscribed and paid-up share capital		Reserves				
			Capital reserves		Revenue reserve		
	Ordinary Shares	Equity component of preference shares	Ordinary share premium	Unrealised gain / (loss) on remeasurement of investments at fair value through OCI-Net	Unappropriated profit	Sub-total	Total
	(Rupees in '000)						
Balance as at December 31, 2024 (Audited)	9,159,424	1,326,114	4,497,894	7,684,695	10,173,036	22,355,625	32,841,163
Profit after taxation	-	-	-	-	346,239	346,239	346,239
Other comprehensive Income	-	-	-	2,228,234	-	2,228,234	2,228,234
Total comprehensive income	-	-	-	2,228,234	346,239	2,574,473	2,574,473
Balance as at September 30, 2025 (Un-audited)	9,159,424	1,326,114	4,497,894	9,912,929	10,519,275	24,930,098	35,415,636
Balance as at December 31, 2025 (Audited)	9,159,424	-	4,497,894	9,550,688	10,176,718	24,225,300	33,384,724
Profit after taxation	-	-	-	-	215,528	215,528	215,528
Other comprehensive loss	-	-	-	(539,316)	-	(539,316)	(539,316)
Total comprehensive (loss) / income	-	-	-	(539,316)	215,528	(323,788)	(323,788)
Reclassification of net remeasurement loss on equity instruments upon derecognition	-	-	-	961	(961)	-	-
Balance as at September 30, 2026 (Un-audited)	9,159,424	-	4,497,894	9,012,333	10,391,285	23,901,512	33,060,936

The annexed notes 1 to 22 form an integral part of these condensed unconsolidated interim financial statements.

Director

Chief Executive Officer

Chief Financial Officer



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JAHANGIR SIDDIQUI & CO. LTD.
CONDENSED UNCONSOLIDATED INTERIM
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	September 30, 2026	September 30, 2025
Note	----- (Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before Income Taxation	378,794	523,736
Adjustment for non cash charges and other items:		
Depreciation	34,281	34,242
Loss / (gain) on sale of property and equipment	1,701	(8,249)
Interest income	(44,873)	(42,943)
Gain on remeasurement of investments at fair value through profit or loss - net	-	(35,775)
Reversal of provision for impairment	-	(4,940)
Gain on lease modification and others	(4,014)	-
Dividend income	(704,121)	(757,887)
Loss on remeasurement of future contracts through profit or loss	-	25,085
Final Taxation	15,079	21,803
Finance cost	18,868	27,204
	(683,079)	(741,460)
Net Cash used in operations	(304,285)	(217,724)
Movement in working Capital		
(Increase) / decrease in current assets:		
Short term loans and advances	(91,516)	(4,842)
Short term prepayments and other receivables	13,774	39,660
Long term loans, advances and security deposits	5,979	(3,114)
	(71,763)	31,704
(Decrease) / increase in current liabilities:		
Trade and Other payable	(44,095)	12,069
	(420,143)	(173,951)
Investments - net	2,084,100	(453,767)
Dividend received	704,121	718,001
Taxes paid	(598,939)	(117,146)
Interest income received	6,845	47,216
Net cash generated from operating activities	1,775,984	20,353
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure incurred	(17,832)	(15,130)
Proceeds from sale of property and equipment	12,499	15,980
Net cash (Used in) / generated from investing activities	(5,333)	850
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(109,679)	(109,881)
Redemption of preference shares	(1,831,002)	-
Finance cost paid	(9,119)	(414)
Payment against lease liability	(59,077)	-
Net cash used in financing activities	(2,008,877)	(110,295)
Net Decrease in cash and cash equivalents	(238,226)	(89,092)
Cash and cash equivalents at the beginning of the period	(140,997)	123,944
Cash and cash equivalents at the end of the period	18 (379,223)	34,852

The annexed notes 1 to 22 form an integral part of these condensed unconsolidated interim financial statements.

Director

Chief Executive Officer

Chief Financial Officer



JAHANGIR SIDDIQUI & CO. LTD.
CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

Annexure - B
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		September 30, 2026 (Un-audited)	December 31, 2025 (Audited)
Note		(Rupees in '000)	
ASSETS			
Non-Current Assets			
	7	44,317,069	44,400,735
Property and equipment	8	11,077,984	11,009,428
Intangible assets		730	820
Investment properties	9	510,301,144	458,702,474
Long term investments		256,622,558	259,690,783
Long term loans, advances, prepayments and other receivables		6,078,670	6,231,433
Assets repossessed		36,121	30,576
Long term deposits		7,410,985	5,224,245
Deferred tax assets		835,845,261	785,290,494
Current Assets			
Short term investments	10	216,016,761	148,484,622
Trade debts		4,619,534	5,063,331
Loans and advances		273,989,692	280,614,330
Accrued markup		32,794,843	23,741,028
Short-term prepayments, deposits, and other receivables		37,718,203	30,919,136
Other financial assets - fund placements		24,491,052	38,838,746
Taxation - net		6,307,951	4,986,870
Cash and bank balances		79,764,437	119,371,743
		675,702,473	652,019,806
TOTAL ASSETS		1,511,547,734	1,437,310,300
EQUITY AND LIABILITIES			
Share Capital and Reserves			
Share Capital			
Authorised Capital		65,000,000	65,000,000
Issued, subscribed and paid-up capital		9,159,424	9,159,424
Reserves		55,710,258	54,880,836
Equity attributable to equity holders of the parent		64,869,682	64,040,260
Non-controlling interests		37,498,342	36,220,888
Total equity		102,368,024	100,261,148
Non-Current Liabilities			
Long term financing		15,382,938	11,490,795
Lease liability		8,942,843	9,090,130
Long term deposits and other accounts		378,430,277	387,877,101
Long term borrowings		41,098,928	20,843,708
Deferred liability - employee benefit		433,402	612,222
		444,288,388	429,913,956
Current Liabilities			
Trade and other payables		63,250,796	64,523,798
Unclaimed dividend		22,423	22,382
Payable to preference shareholders		1,000	1,941,798
Unpaid dividend		131,759	52,982
Short term borrowings		400,933	200,045
Accrued interest / mark-up on borrowings		9,637,692	7,611,665
Current portion of long term borrowings		43,013,985	19,870,682
Current deposits and current portion of long term liabilities	11	848,432,734	812,911,844
		964,891,322	907,135,196
Contingencies and Commitments	12		
TOTAL EQUITY AND LIABILITIES		1,511,547,734	1,437,310,300

The annexed notes from 1 to 19 form an integral part of these condensed consolidated interim financial statements.

Director

Chief Executive Officer

Chief Financial Officer



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JAHANGIR SIDDIQUI & CO. LTD.
CONDENSED CONSOLIDATED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Nine Months Ended		Quarter Ended	
	September 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025
Note	(Rupees in '000)			
INCOME				
Return on investments	56,339,538	69,171,835	20,094,183	20,624,907
Gain on sale of investments - net	747,098	6,032,132	457,061	1,964,402
Income from long term loans and fund placements	49,412,957	43,603,678	16,995,190	13,302,208
Fee, commission and brokerage	9,627,295	8,605,023	3,540,717	2,945,066
Other income	3,090,618	3,312,336	746,848	1,052,770
Gain / (loss) on remeasurement of investments at fair value through profit or loss - net	81,234	124,951	102,364	(509,512)
	119,298,740	130,849,955	41,936,363	39,379,841
EXPENDITURE				
Administrative and other expenses	52,400,218	49,882,081	18,856,983	16,298,737
Finance cost	55,540,240	65,390,376	19,640,190	19,522,654
Provision for Sindh Workers' Welfare Fund	331,266	358,637	91,017	89,689
Reversal of Impairment	(2,988,738)	(205,355)	(235,394)	(27,366)
	105,282,986	115,425,739	38,352,796	35,883,714
SHARE OF PROFIT FROM ASSOCIATES	1,454,329	1,944,956	355,742	960,017
PROFIT BEFORE INCOME, MINIMUM AND FINAL TAXATION	15,470,083	17,369,172	3,939,309	4,456,144
Taxation - Minimum Taxes	50,334	43,589	15,764	18,373
Taxation - Final Taxes	36,801	82,688	12,435	29,314
	87,135	126,277	28,199	47,687
PROFIT BEFORE TAXATION	15,382,948	17,242,895	3,911,110	4,408,457
Taxation				
- Current	7,683,621	9,234,283	2,372,057	3,258,631
- Prior	(29,999)	341,664	103	(956,344)
- Deferred	729,966	(326,990)	21,497	280,987
	8,383,588	9,248,957	2,393,657	2,583,274
PROFIT AFTER TAXATION	6,999,360	7,993,938	1,517,453	1,825,183
Attributable to:				
Equity holders of the parent	4,124,260	4,603,230	681,692	1,104,448
Non-controlling interests	2,875,100	3,390,708	835,761	720,735
	6,999,360	7,993,938	1,517,453	1,825,183
EARNINGS PER SHARE	13 (Rupees)			
Basic	4.50	5.03	0.74	1.21
Diluted	4.50	4.35	0.74	1.05

The annexed notes from 1 to 19 form an integral part of these condensed consolidated interim financial statements.

Director

Chief Executive Officer

Chief Financial Officer



JAHANGIR SIDDIQUI & CO. LTD
CONDENSED CONSOLIDATED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Nine Months Ended		Quarter Ended	
	September 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025
	(Rupees in '000)			
PROFIT AFTER TAXATION	6,999,360	7,993,938	1,517,453	1,825,183
OTHER COMPREHENSIVE INCOME / (LOSS)				
Items that will not be reclassified subsequently to consolidated statement of profit or loss				
Unrealised (loss) / income on remeasurement of equity investments at fair value through OCI during the period - net of deferred tax	(1,972,063)	3,543,280	(1,742,796)	3,371,239
Share of other comprehensive (loss)/ income from associates accounted for using equity method	-	(209)	-	210
	(1,972,063)	3,543,071	(1,742,796)	3,371,449
Items that may be reclassified subsequently to consolidated statement of profit or loss				
Unrealised loss on remeasurement of debt investments at fair value through OCI during the period - net of deferred tax	(1,853,567)	(3,338,236)	(221,434)	(672,856)
Exchange difference of translation of net assets in foreign branch of a subsidiary	(69,400)	19,018	(10,889)	(19,041)
Share of other comprehensive (loss) / income from associates accounted for using equity method	(220,277)	150,371	(112,527)	162,217
	(2,143,244)	(3,168,847)	(344,850)	(529,680)
TOTAL COMPREHENSIVE INCOME / (LOSS)	2,884,053	8,368,162	(570,193)	4,666,952
Attributable to:				
Equity holders of the parent	842,668	6,309,084	(1,170,195)	3,895,065
Non-controlling interests	2,041,385	2,059,078	600,002	771,887
	2,884,053	8,368,162	(570,193)	4,666,952

The annexed notes from 1 to 19 form an integral part of these condensed consolidated interim financial statements.

Director



Chief Executive Officer

Chief Financial Officer

JAHANGIR SIDDIQUI & CO. LTD.
CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	ATTRIBUTABLE TO EQUITY HOLDERS' OF THE PARENT									
	Issued, subscribed and paid-up capital		Reserves					Sub-total	Non-controlling interests	Total
	Ordinary Shares	Equity component of Preference Shares	Ordinary share premium	Foreign exchange translation reserve	Unrealised gain / (loss) on revaluation of investment at fair value through OCI - net	Statutory Reserve	Revenue reserve			
							Unappropriated profit			
	(Rupees in '000)									
Balance as at January 1, 2025	9,159,424	1,326,114	4,497,894	657,307	12,000,954	4,355,515	26,885,448	58,882,656	34,999,387	93,882,043
Profit after taxation for the period	-	-	-	-	-	-	4,603,230	4,603,230	3,390,708	7,993,938
Other comprehensive income / (loss) for the period	-	-	-	19,018	1,686,836	-	-	1,705,854	(1,331,630)	374,224
Total comprehensive income	-	-	-	19,018	1,686,836	-	4,603,230	6,309,084	2,059,078	8,368,162
Transfer to statutory reserves	-	-	-	-	-	909,054	(909,054)	-	-	-
Dividend paid to non-controlling interests	-	-	-	-	-	-	-	-	(758,575)	(758,575)
Reclassification of net remeasurement gain on equity instrument upon derecognition	-	-	-	-	(5,583,100)	-	5,583,100	-	-	-
Balance as at September 30, 2025 (un-audited)	9,159,424	1,326,114	4,497,894	676,325	8,104,690	5,264,569	36,162,724	65,191,740	36,299,890	101,491,630
Balance as at December 31, 2025 (audited)	9,159,424	-	4,497,894	665,283	6,805,740	5,395,873	37,516,046	64,040,260	36,220,888	100,261,148
Impact of application of IFRS 9 (JSBL)	-	-	-	-	(1,908)	-	(11,338)	(13,246)	(5,356)	(18,602)
Restated balance as at January 01, 2026	9,159,424	-	4,497,894	665,283	6,803,832	5,395,873	37,504,708	64,027,014	36,215,532	100,242,546
Profit after taxation	-	-	-	-	-	-	4,124,260	4,124,260	2,875,100	6,999,360
Other comprehensive loss for the period	-	-	-	(69,400)	(3,212,192)	-	-	(3,281,592)	(833,715)	(4,115,307)
Total comprehensive (loss) / income for the period	-	-	-	(69,400)	(3,212,192)	-	4,124,260	842,668	2,041,385	2,884,053
Transfer to statutory reserve	-	-	-	-	-	941,203	(941,203)	-	-	-
Dividend paid to non-controlling interests	-	-	-	-	-	-	-	-	(758,575)	(758,575)
Reclassification of net remeasurement gain on equity instrument upon derecognition	-	-	-	-	(1,864)	-	1,864	-	-	-
Balance as at September 30, 2026 (un-audited)	9,159,424	-	4,497,894	595,883	3,589,776	6,337,076	40,669,629	64,869,682	37,498,342	102,368,024

Director

Chief Executive Officer

Chief Financial Officer



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JAHANGIR SIDDIQUI & CO. LTD.
CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS
FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	September 30, 2026 (Un-Audited)	September 30, 2025 (Un-Audited)
Note	(Rupees in '000)	(Rupees in '000)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	15,382,948	17,242,895
Non-cash adjustments to reconcile profit before tax to net cash flows		
Depreciation	4,884,933	5,164,930
Amortisation on intangible assets	1,052,410	762,029
Gain on sale of property and equipment	(55,969)	(73,828)
Charge for defined benefit plan	244,895	405,932
Gain on remeasurement of investments at fair value through profit or loss - net	(81,234)	(124,951)
Loss / (gain) on remeasurement of derivatives at fair value through profit or loss	9,998	(27,852)
Share of profit from associates	(1,454,329)	(1,944,956)
Final and Minimum Taxation	87,135	126,277
Reversal of Impairment	(2,988,738)	1,874,421
Finance cost	55,540,240	65,390,376
	57,239,341	71,552,378
Net cash generated from operations	72,622,289	88,795,273
Decrease / (increase) in operating assets:		
Loans and advances	9,714,846	109,205,048
Trade debts	443,797	(2,783,103)
Long term loans, advances, prepayments, deposits and other receivables	3,062,680	(44,790,230)
Other financial assets - fund placements	14,347,694	(4,763,023)
Prepayments, deposits, accrued mark-up and other receivables	(15,852,882)	(27,615,565)
	11,716,135	29,253,107
Increase / (decrease) in operating liabilities:		
Trade and other payables	(1,282,999)	3,233,201
Deposits and other accounts	25,557,011	76,316,996
Borrowings	40,992,588	(21,457,737)
	149,605,024	176,140,840
Finance cost paid	(52,486,494)	(66,589,891)
Gratuity paid	(423,715)	(470,154)
Taxes paid	(9,061,838)	(11,705,016)
Net cash generated from operating activities	87,632,977	97,375,779
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure incurred	(3,761,456)	(11,046,396)
Intangible assets acquired	(1,120,966)	(1,393,964)
Proceeds from sale of property and equipment	432,432	102,243
Proceeds of assets repossessed	152,763	114,270
Investments purchased net	(124,747,331)	(77,490,521)
Net cash used in investing activities	(129,044,558)	(89,714,368)
CASH FLOWS FROM FINANCING ACTIVITIES		
Issuance / (repayment) of term finance certificates / loan / sukuks	3,892,143	(3,466)
Repayment of lease liability	(2,074,136)	(2,729,711)
Paid to preference shareholders	(1,830,988)	-
Dividend paid (including non-controlling interests)	(789,567)	(786,869)
Net cash used in financing activities	(802,548)	(3,520,046)
Net (decrease) / increase in cash and cash equivalents	(42,214,129)	4,141,365
Cash and cash equivalents at the beginning of the period	118,732,113	89,567,574
Cash and cash equivalents at the end of the period	76,517,984	93,708,939

The annexed notes from 1 to 19 form an integral part of these condensed consolidated interim financial statements.

Director

Chief Executive Officer

Chief Financial Officer

