QUARTERLY REPORT

SEPTEMBER 30

2026

(UN-AUDITED)

J. A. Textile Mills Limited

COMPANY INFORMATION

Board of Directors

Chairman:	Mr. Riaz Ahmad
Chief Executive:	Ms.Kurratulain Zahid
Directors:	Mr. Zahid Anwar
	Mr. Imran Zahid
	Mr.Muhammad Anwar ul Haq
	Mr. Muhammad Ali
	Mr. Riaz Ahmad
	Mr. LiaqatAli Qamar

Audit Committee:

Chairman:	Mr. LiaqatAli Qamar
Member:	Mr. Muhammad Ali
Member:	Mr.Muhammad Anwar ul Haq

Human Resources & Remuneration (HR&R) Committee:

Chairman:	Mr. Riaz Ahmad
Member:	Mr. Imran Zahid
Member:	Mr. Muhammad Anwar ul Haq
Company Secretary:	Mr. Ajmal Shabab
Chief Financial Officer:	Mr. Muhammad Umer Farooq
Auditors:	Kreston Hyder Bhimji & Co., Chartered Accountants
Banks:	Al Baraka Islamic Bank B.S.C. (E.C.)
	JS Bank Limited
	National Bank of Pakistan
	United Bank Limited
	Meezan Bank Limited
	Askari Bank Limited
Legal Advisor:	Mr. Zia-ul-Haq (Advocate)
Registered Office:	JK House, 32-W, Susan Road, Madina Town, Faisalabad
Share Registrar Office:	Hameed Majeed Associates (Private) Limited
	1st Floor, H.M House, 7-Bank Square, Lahore.
Mills:	29-KM, Sheikhupura Road, Faisalabad
Web Site:	www.jatml.com

J. A. TEXTILE MILLS LIMITED

DIRECTORS' REPORT TO THE SHAREHOLDERS

Your Board of Directors is pleased to present un-audited accounts for the 1st quarter ended September 30, 2026.

Financial Results

Operating Indicators	1ST Quarter Ended Sep 30, 2026 Rupees in Million	1ST Quarter Ended Sep 30, 2025 Rupees in Million
Sales	530.037	487.188
Gross Profit	53.456	2.571
Pretax profit/(Loss)	50.694	(2.318)
Taxation	(4.722)	(1.224)
Profit/(Loss) per share	3.62	(0.57)

During the quarter under review, the Company achieved a notable improvement in its financial results compared to the corresponding period of the preceding year.

The textile sector continues to face challenges arising from fluctuations in input costs, energy prices, market demand, and overall economic conditions. The management will continue to monitor these developments and take appropriate measures to mitigate potential risks and improve the Company's financial and operational performance.

Transactions with related parties are carried out at arm's length.

We would like to express our appreciation for the dedication and hard work put in by the entire team at J. A. Textile Mills Limited and all its partners within the country and all across the world.

For and on behalf of the Board of Directors

FAISALABAD
OCTOBER 30, 2026

MS KURRATULAIN ZAHID
Chief Executive

IMRAN ZAHID
Director

جے اے ٹیکسٹائل ملز لمیٹڈ

ڈائریکٹرز رپورٹ

آپ کے بورڈ آف ڈائریکٹرز کو 30 ستمبر 2026 کو ختم ہونے والی پہلی سہ ماہی کے لیے غیر آڈٹ شدہ اکاؤنٹس پیش کرنے پر خوشی ہے۔

مالیاتی نتائج:

آپریٹنگ تفصیلات	روپے (ملین میں)	
	سہ ماہی اختتام 30 ستمبر 2026	سہ ماہی اختتام 30 ستمبر 2025
فروخت	530.037	487.188
مجموعی منافع	53.456	2.571
قبل از ٹیکس منافع/(خسارہ)	50.694	(2.318)
ٹیکسیشن	(4.722)	(1.224)
منافع/(خسارہ) فی شیئر	3.62	(0.57)

زیر جائزہ سہ ماہی کے دوران کمپنی نے گزشتہ سال کی اسی مدت کے مقابلے میں اپنے مالیاتی نتائج میں نمایاں بہتری حاصل کی۔

ٹیکسٹائل کا شعبہ بدستور مختلف چیلنجز کا سامنا کر رہا ہے، جن میں خام مال کی قیمتوں میں اتار چڑھاؤ، توانائی کی قیمتوں میں تبدیلی، مارکیٹ میں طلب کی صورتحال اور مجموعی معاشی حالات شامل ہیں۔ انتظامیہ ان عوامل کی مسلسل نگرانی جاری رکھے گی اور ممکنہ خطرات کو کم کرنے کے ساتھ ساتھ کمپنی کی مالیاتی اور عملیاتی کارکردگی کو بہتر بنانے کے لیے مناسب اقدامات کرتی رہے گی۔

متعلقہ فریقوں کے ساتھ تمام لین دین باہمی آزاد فریقوں کے درمیان طے شدہ شرائط کے مطابق کیا جاتا ہے۔

ہم جے اے ٹیکسٹائل ملز لمیٹڈ اور اس کے تمام شراکت داروں، ملک کے اندر اور دنیا میں پوری ٹیم کی لگن اور محنت کیلئے ان کی تعریف کا اظہار کرنا چاہتے ہیں۔

بورڈ آف ڈائریکٹران کی طرف سے

قراۃ العین
چیف ایگزیکٹو آفیسر

عمران زاہد
ڈائریکٹر

30 اکتوبر 2026
فیصل آباد

J. A. TEXTILE MILLS LIMITED

CONDENSED INTERIM BALANCE SHEET
AS AT SEPTEMBER 30, 2026

	Note	Unaudited September 30, 2026	Audited June 30, 2026
		---------- Rupees ----------	
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	4	906,716,578	908,339,411
Long term deposits		32,145,750	32,145,750
		938,862,328	940,485,161
CURRENT ASSETS			
Stores and spares		11,393,344	16,129,950
Stock in trade		88,562,469	81,312,024
Trade debts		6,493,692	29,143,176
Advances, deposit, prepayments and other receivables		9,337,652	5,535,210
Short term investment		574,821	559,288
Accrued Income		3,101,984	3,258,527
Balance with Statutory Authorities		32,697,266	61,380,433
Cash and bank balances		245,179,830	124,342,797
		397,341,058	321,661,405
		1,336,203,386	1,262,146,566
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized capital			
20,000,000 ordinary shares of Rs.10 each		**200,000,000**	200,000,000
Issued, subscribed and paid up capital			
12,601,160 ordinary shares of Rs. 10 each, fully paid in cash		126,011,600	126,011,600
Accumulated loss		(36,581,457)	(86,504,120)
(Deficit)/Surplus on remeasurement of investments available for sale to fair value		33,620	18,087
SURPLUS ON REVALUATION OF PROPERTY, PLANT AND EQUIPMENT	5	475,533,812	479,837,427
loan from related parties		225,005,162	245,204,080
		790,002,737	764,567,074
NON CURRENT LIABILITIES			
Deferred liabilities		**125,690,462**	137,037,939
CURRENT LIABILITIES			
Trade and other payables		386,585,513	328,606,454
Contract Liabilities		33,480,954	31,491,379
Unclaimed Dividend		443,720	443,720
		420,510,187	360,541,553
CONTINGENCIES AND COMMITMENTS	6	-	-
		1,336,203,386	1,262,146,566

The annexed notes 1 to 10 form an integral part of these financial statements.

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR

J. A. TEXTILE MILLS LIMITED

CONDENSED INTERIM PROFIT AND LOSS ACCOUNT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (Un-Audited)

	Quarter ended	
	September 30, 2026	September 30, 2025
	---------- Rupees ----------	
Sales-net	530,036,567	487,188,419
Cost of sales	476,580,764	484,617,276
Gross profit /(loss)	53,455,803	2,571,143
Operating expenses		
Distribution cost	-	257,721
Administrative expenses	6,259,634	5,274,069
Finance costs	3,164	7,018
	6,262,798	5,538,808
	47,193,005	(2,967,665)
Other operating income	3,501,006	649,434
Profit /(Loss)before levy and Taxation	50,694,011	(2,318,231)
Levy	9,796,983	6,089,855
	9,796,983	6,089,855
Profit /(Loss)before taxation,	40,897,028	(8,408,086)
Taxation	(4,722,020)	(1,224,468)
Profit /(Loss) for the period	45,619,048	(7,183,619)
Profit/(Loss) per share - Basic	3.62	(0.57)

The annexed notes 1 to 10 form an integral part of these financial statements.

CHIEF EXECUTIVE CHIEF FINANCIAL OFFICER DIRECTOR

J. A. TEXTILE MILLS LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (Un-Audited)

	Quarter ended	
	September 30, 2026	September 30, 2025
	---------- Rupees ----------	
Profit /(Loss) for the period	**45,619,048**	(7,183,619)
Other comprehensive income/(Loss) for the period	**15,533**	12,608
	-	-
	15,533	12,608
Total comprehensive income for the period	**45,634,581**	(7,171,011)

The annexed notes 1 to 10 form an integral part of these financial statements.

CHIEF EXECUTIVE **CHIEF FINANCIAL OFFICER** **DIRECTOR**

J. A. TEXTILE MILLS LIMITED

CONDENSED INTERIM CASH FLOW STATEMENT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (Un-Audited)

	Quarter ended	
	September 30, 2026	September 30, 2025
	---------- Rupees ----------	
a) CASH FLOWS FROM OPERATING ACTIVITIES		
	50,694,011	(2,318,231)
Adjustments for non cash and other items:		
Depreciation	**10,831,373**	9,035,748
Finance costs	**3,164**	7,018
Profit on deposits	**(1,593,036)**	(649,434)
Gain on disposal of Vehicle	**(1,907,970)**	-
Operating cash flows before working capital changes	**58,027,542**	6,075,101
Changes in working capital		
Decrease/(increase) in current assets		
Stores and spares	**4,736,606**	633,782
Stock in trade	**(7,250,445)**	23,720,928
Trade debts	**22,649,484**	4,114,901
Advances, prepayments and other receivables	**(3,645,899)**	2,258,830
Tax refunds due from Government	**28,683,167**	5,611,410
(Decrease)/increase in current liabilities		
Trade and other payables	**57,979,059**	(3,033,493)
Contract Liabilites	**1,989,575**	
	105,141,547	33,306,358
Cash used in operations	**163,169,089**	39,381,459
Finance cost paid	**(3,164)**	(7,018)
Taxes paid	**(16,422,440)**	(6,089,855)
Net cash used in operating activities	**146,743,485**	33,284,586
b) CASH FLOWS FROM INVESTING ACTIVITIES		
Addition in property, plant and equipment	**(9,300,570)**	(2,100,000)
Sale proceeds on disposal of Vehicle	**2,000,000**	-
Loss on Investment	**-**	12,608
Profit on deposits	**1,593,036**	649,434
Net cash generated from/(used in) investing activities	**(5,707,534)**	(1,437,958)
c) CASH FLOWS FROM FINANCING ACTIVITIES		
Loan from related parties	**(20,198,918)**	66,395,000
Net cash used in financing activities	**(20,198,918)**	66,395,000
Net Decrease in cash and cash equivalents (a+b+c)	**120,837,033**	98,241,628
Cash and cash equivalents at the beginning of the period	**124,342,797**	86,214,169
Cash and cash equivalents at the end of the period	**245,179,830**	184,455,797

The annexed notes 1 to 10 form an integral part of these financial statements.

CHIEF EXECUTIVE **CHIEF FINANCIAL OFFICER** **DIRECTOR**

J. A. TEXTILE MILLS LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (Un-Audited)

	Share capital	Accumulated loss	Surplus on re-measurement of investments available for sale to fair value	Surplus revaluation of property,plant and equipment	Laoan from related parties	Total
			---------- Rupees ----------			
Balance as at July 01, 2025	126,011,600	(140,423,090)	22,786	498,441,617	160,789,216	644,842,129
Total comprehensive loss for the year						
Profit /(Loss) for the period	-	(7,183,619)	-		-	(7,183,619)
Other comprehensive Income/(Loss)			12,608			12,608
Remeasurement of investments available for sale to fair value	-	-	-		-	-
	-	(7,183,619)	12,608		-	(7,171,011)
Incremental depreciation on revalued property, plant and equipment for the period	-	6,394,935	-	6,394,935	-	6,394,935
Tax effect on incremental depreciation	-	(1,854,531)	-	(1,854,531)	-	(1,854,531)
Repayment of loan during the period	-	-	-	-	66,395,000	66,395,000
Balance as at September 30, 2025	**126,011,600**	**(143,066,305)**	**35,394**	**493,901,213**	**227,184,216**	**708,606,522**
Balance as at July 01, 2026	126,011,600	(86,504,120)	18,087	479,837,427	245,204,080	764,567,074
Total comprehensive profit for the year						
Profit /(Loss) for the period	-	45,619,048	-	-	-	45,619,048
Other comprehensive Income/(Loss)			15,533			15,533
Remeasurement of investments available for sale to fair value	-	-				-
	-	45,619,048	15,533	-	-	45,634,581
Incremental depreciation on revalued property, plant and equipment for the period	-	6,061,429	-	6,061,429	-	6,061,429
Tax effect on incremental depreciation	-	(1,757,814)	-	(1,757,814)	-	(1,757,814)
Repayment of loan during the period	-	-	-	-	(20,198,918)	(20,198,918)
Balance as at September 30, 2026	**126,011,600**	**(36,581,457)**	**33,620**	**475,533,812**	**225,005,162**	**794,306,352**

The annexed notes 1 to 10 form an integral part of these financial statements.

CHIEF EXECUTIVE **CHIEF FINANCIAL OFFICER** **DIRECTOR**

J. A. TEXTILE MILLS LIMITED

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (Un-Audited)

1. THE COMPANY AND ITS OPERATIONS

J. A. Textile Mills Limited (the Company) was incorporated in Pakistan on 25 May, 1987 under the Companies Ordinance, 1984. The shares of the company are listed on Pakistan Stock Exchange. The Mill is situated at Tehsil Jaranwala, District Faisalabad in the province of Punjab and the registered office of the Company is situated at JK House, 32-W Susan Road, Madina Town, Faisalabad. The principal business activity of the Company is manufacturing and sale of yarn.

2. STATEMENT OF COMPLIANCE

This condensed interim financial information is un-audited and has been prepared in accordance with the requirements of the International Financial Reporting Standard (IFRS) IAS 34 'Interim Financial Reporting' as applicable in Pakistan. This condensed interim financial information is being submitted to the shareholders as required under Section 245 of the Companies Ordinance, 2017.

These condensed interim financial statements do not include all of the information required for full annual financial statements, and should be read in conjunction with the annual audited financial statements of the Company as at and for the year ended June 30, 2026. Comparative figures of the balance sheet are extracted from annual audited financial statements for the year ended June 30, 2026, whereas comparative profit and loss account, statement of comprehensive income, cash flow statement and statement of changes in equity are stated from unaudited condensed financial statements for the quarter ended September 30, 2025.

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies, related judgments, estimates and assumptions adopted for the preparation of this condensed interim financial statements are the same as those applied in the preparation of the audited financial statements for the preceding year ended June 30, 2026.

	Note	Unaudited September 30, 2026	Audited June 30, 2026
		---------- Rupees ----------	
4. Property, plant and equipment			
Operating fixed assets	4.1	910,493,328	913,911,961
Capital work in progress		-	-
		910,493,328	913,911,961
4.1 Operating fixed assets			
Opening book value		908,339,411	842,134,477
Addition during the period / year	4.1.1	9,300,570	106,964,126
Deletion during the period / year	4.1.2	1,888,375	2,786,275
Revaluation surplus Addition during the period / year		-	-
		919,528,356	951,884,878
Depreciation charged for the period / year		(9,035,028)	(37,972,917)
		910,493,328	913,911,961
4.1.1 Addition during the period / year			
Plant and machinery		9,300,570	106,964,126
4.1.2 Deletion during the period / year			
Plant and machinery		(1,888,375)	(2,786,275)

	Note	Unaudited September 30, 2026	Audited June 30, 2026
		---------- Rupees ----------	
5. Surplus on revaluation of property, plant and equipment			
Balance as on July 01,		479,837,427	498,441,617
Add: surplus arisen on revaluation of property ,plant and equipment		-	-
Less:Related effect of deferred tax liability		-	-
		-	-
Less: Impairment of revalued property ,plant and equipment		-	(626,077)
Add:Related effect of deferred tax liability		-	181,562
		-	(444,515)
Less:Incremental depreciation on revalued property, plant and equipment transferred to accumulated loss		6,061,429	25,577,008
Add:Related effect of deferred tax liability		(1,757,814)	(7,417,333)
		4,303,615	18,159,675
Balance as on September 30, / June 30,		475,533,812	479,837,427

This represents surplus on revaluation of freehold land, building on freehold land, plant and machinery, power generators, electric installations and factory equipments. Revaluation of freehold land on market value, building on freehold land, plant and machinery, power generators, electric installations and factory equipments on depreciated replacement values was carried out by M/S Yousaf Adil Saleem & Co. Chartered Accountants as on September 30, 1998 and by M/S Nizamy Associates as on June 30, 2007 and June 30, 2012 and M/S Amir Evaluators & Consultants as on 31th December,2017, S. A. Associates as on June 30, 2021 and latest by S.A Associates as on June 30, 2025.

6. Contingencies and commitments

There has been no significant change in the contingencies and commitments since the last audited financial statements as on June, 30, 2026.

7. Related Party Transactions

The Company in the normal course of business carries out transactions with various related parties which comprise of associated undertakings and key management personnel. Amounts due from and due to related parties, if any, are shown under relevant notes to condensed interim financial information. Transaction with the related parties other than specifically mentioned in related notes were as follows.

		Quarter ended	
Nature of transactions	Party	September 30, 2026	September 30, 2025
		---------- Rupees ----------	
Company's contribution to provident fund	Provident fund	557,338	-
Loan received from CEO/directors/members	CEO/directors/members	-	-

8. Taxation

Provision for taxation has been made on turnover basis under Section 113(1) of the Income Tax Ordinance, 2001.

9. Authorized for issue

These condensed interim financial statements were authorized for issue on **OCTOBER 30, 2026** by the Board of Directors of the Company.

10. General

10.1 Corresponding figures

Corresponding figures have been rearranged and reclassified, wherever necessary for the purposes of comparison and for better presentation. However, no significant reclassification has been made during the year.

10.2 Rounding

Figures have been rounded off to the nearest Pakistan Rupees unless otherwise specified.

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR

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Jama Punji

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