

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

Dated: February 24, 2026

Sub: Financial Results for the Half Year & Quarter Ended December 31, 2025

Dear Sir,

We have to inform you that the Board of Directors of our company in their Meeting held at 10:30 a.m., on Tuesday 24th day of February 2026 at Lahore/Video Link, recommended the following:

CASH DIVIDEND

An Interim Cash dividend for the year ending 30th June 2026 @ Rs.10 per share i.e., 100%.

The Share Transfer Books of the Company will be closed from **9th March 2026 to 11th March 2026** (both days inclusive). Transfer received at **M/s. Hameed Majeed Associates (Private) Limited, 4th Floor Karachi Chambers, Hasrat Mohani Road, Karachi** at the close of business on **06th March, 2026** will be treated in time for the purpose above entitlement.

FINANCIAL RESULTS

- i) The standalone financial results of the Company are attached as **Annexure A.**
- ii) The Consolidated financial results of the Company and its subsidiaries are attached as **Annexure B.**

The Company's Half Yearly Reports will be transmitted through PUCARS separately, with in the specified time.

Yours truly,
For **Sapphire Textile Mills Limited**



Zeeshan
Company Secretary



Sapphire Textile Mills Limited

212- Cotton Exch. Building
I.I Chundrigar Road,
Karachi - Pakistan

4th Floor, Tricon Corporate Center
73-E Main Jail Road, Gulberg II,
Lahore - Pakistan

UAN: (+92-42) 111-000-091
E-mail: info@sapphiretextiles.com.pk
Website: www.sapphire.com.pk/stml



SAPPHIRE TEXTILE MILLS LIMITED
STANDALONE INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

Annexure A

SAPPHIRE TEXTILE MILLS LIMITED

Annexure A/1

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

		Un-audited December 31, 2025	Audited June 30, 2025
	Note	----- Rupees -----	
ASSETS			
Non-current assets			
Property, plant and equipment	4	27,193,449,640	26,433,773,204
Investment property		147,264,589	153,811,557
Long term investments	5	21,409,868,168	18,058,672,125
Long term loans and advances		131,446,590	61,178,437
Long term deposits		98,148,246	98,148,246
		48,980,177,233	44,805,583,569
Current assets			
Stores, spares and loose tools		622,147,969	885,592,506
Stock in trade		26,003,865,406	28,433,524,343
Trade debts		8,207,196,375	9,721,683,648
Loans and advances		158,094,766	201,919,917
Short term deposits		457,539,867	153,208,672
Other receivables		1,578,224,456	1,577,571,950
Short term investments		8,925,880,812	7,031,015,869
Tax refunds due from Government		4,718,663,932	3,412,026,926
Cash and bank balances		140,934,071	153,387,486
		50,812,547,654	51,569,931,317
Total assets		99,792,724,887	96,375,514,886
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorized share capital			
35,000,000 ordinary shares of Rs.10 each		350,000,000	350,000,000
Issued, subscribed and paid up capital			
21,689,791 ordinary shares of Rs.10 each		216,897,910	216,897,910
Reserves		50,076,301,677	42,530,122,429
Total equity		50,293,199,587	42,747,020,339
Liabilities			
Non-current liabilities			
Long term loans		15,407,937,964	16,254,979,207
Lease liabilities		121,014,092	120,813,263
Deferred income - Government grant		141,099,401	169,620,752
Staff retirement benefit - gratuity		808,943,019	832,934,148
Deferred tax liability		1,753,062,944	940,906,510
		18,232,057,420	18,319,253,880
Current liabilities			
Trade and other payables		10,088,816,752	9,912,351,480
Contract liabilities		1,717,293,349	1,722,396,530
Accrued mark-up		453,994,784	771,368,299
Short-term borrowings		15,747,143,607	19,596,928,908
Current portion of long-term liabilities		3,257,956,409	3,303,930,595
Unclaimed dividend		2,262,979	2,264,855
		31,267,467,880	35,309,240,667
Total liabilities		49,499,525,300	53,628,494,547
Contingencies and commitments	6		
Total equity and liabilities		99,792,724,887	96,375,514,886

Company Secretary



UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE QUARTER AND SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Note	Quarter ended		Six months period ended	
		December 31,		December 31,	
		2025	2024	2025	2024
		----- Rupees -----			
Net turnover	7	19,127,497,186	23,205,659,753	41,111,200,976	46,764,737,871
Cost of sales	8	(16,957,433,294)	(20,075,764,668)	(36,417,863,215)	(39,866,311,082)
Gross profit		2,170,063,892	3,129,895,085	4,693,337,761	6,898,426,789
Distribution cost		(705,690,098)	(775,634,747)	(1,707,726,964)	(1,607,129,439)
Administrative expenses		(281,782,785)	(269,866,892)	(588,071,052)	(536,652,514)
Other operating expenses		(83,126,235)	(67,021,551)	(120,493,616)	(172,236,858)
Other income	9	3,732,746,820	750,758,285	5,075,427,427	1,076,013,824
Profit from operations		4,832,211,594	2,768,130,180	7,352,473,556	5,658,421,802
Finance cost		(843,764,924)	(1,246,459,692)	(1,800,533,370)	(2,527,783,794)
Profit before revenue tax income tax and levy		3,988,446,670	1,521,670,488	5,551,940,186	3,130,638,008
Revenue and levy taxes	10	(289,250,102)	(446,020,286)	(640,368,794)	(933,322,272)
Profit before income tax		3,699,196,568	1,075,650,202	4,911,571,392	2,197,315,736
Income tax expense	10	(590,869,682)	(208,482,803)	(903,091,646)	(296,593,415)
Profit for the period		3,108,326,886	867,167,399	4,008,479,746	1,900,722,321
Earnings per share					
- basic and diluted		143.31	39.98	184.81	87.63



Company Secretary



UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER AND SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Quarter ended		Six months period ended	
	December 31,		December 31,	
	2025	2024	2025	2024
	----- Rupees -----			
Profit after taxation	3,108,326,886	867,167,399	4,008,479,746	1,900,722,321
Other comprehensive income:				
Items that will be reclassified to statement of profit or loss subsequently				
Forward foreign currency contracts				
Net change on remeasurement of forward foreign exchange contracts	135,266,180	(51,382,332)	286,335,699	(40,221,274)
Items that will not be reclassified to statement of profit or loss subsequently				
Exchange loss on translation of investment in foreign currency	(391,552)	-	(5,632,695)	-
Unrealised gain on remeasurement of investment at fair value through other comprehensive income - net of tax	269,490,396	2,039,432,094	3,105,503,073	1,653,131,253
Realised gain / (loss) on sale of investment at fair value through other comprehensive income	149,804,132	(183,728,381)	151,493,425	270,681,636
Other comprehensive income for the period	554,169,156	1,804,321,381	3,537,699,502	1,883,591,615
Total comprehensive income for the period	3,662,496,042	2,671,488,780	7,546,179,248	3,784,313,936



Company Secretary



SAPPHIRE TEXTILE MILLS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

Annexure A/4

	Reserves											Total Equity
	Issued, subscribed and paid-up capital	Capital Reserve				Sub-total	Revenue			Sub-total		
		Share Premium	Fixed assets replacement	Capital reserve against capacity expansions and long term investments	Exchange gain on translation of foreign Investment		Fair value reserve of financial asset at fair value through OCI	General	Cash flow hedge reserve		Unappropriated profit	
Rupees												
Balance as at July 01, 2024 (Audited)	216,897,910	782,796,090	65,000,000	-	-	1,459,803,448	2,307,599,538	1,330,000,000	60,421,094	33,001,934,741	34,392,355,835	36,916,853,283
Transaction with owners of the Company												
Final dividend related to the year ended June 30, 2024 at the rate of Rs.10 per share	-	-	-	-	-	-	-	-	-	(216,897,910)	(216,897,910)	(216,897,910)
Transfer of reserves	-	-	-	30,730,000,000	-	-	30,730,000,000	(1,330,000,000)	-	(29,400,000,000)	(30,730,000,000)	-
Total comprehensive income for the period ended December 31, 2024												
Profit after taxation	-	-	-	-	-	-	-	-	-	1,900,722,321	1,900,722,321	1,900,722,321
Other comprehensive income	-	-	-	-	-	1,923,812,889	1,923,812,889	-	(40,221,274)	-	(40,221,274)	1,883,591,615
Reclassification adjustment of realised loss on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	-	1,923,812,889	1,923,812,889	-	(40,221,274)	1,900,722,321	1,860,501,047	3,784,313,936
	-	-	-	-	-	(270,681,636)	(270,681,636)	-	-	270,681,636	270,681,636	-
Balance as at December 31, 2024 (Un-audited)	216,897,910	782,796,090	65,000,000	30,730,000,000	-	3,112,934,701	34,690,730,791	-	20,199,820	5,556,440,788	5,576,640,608	40,484,269,309
Balance as at July 01, 2025 (Audited)	216,897,910	782,796,090	65,000,000	30,730,000,000	2,052,868	3,792,249,867	35,372,098,825	-	(48,027,018)	7,206,050,622	7,158,023,604	42,747,020,339
Total comprehensive income for the period ended December 31, 2025												
Profit after taxation	-	-	-	-	-	-	-	-	-	4,008,479,746	4,008,479,746	4,008,479,746
Other comprehensive income	-	-	-	-	(5,632,695)	3,256,996,498	3,251,363,803	-	286,335,699	-	286,335,699	3,537,699,502
Reclassification adjustment of realised gain on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	(5,632,695)	3,256,996,498	3,251,363,803	-	286,335,699	4,008,479,746	4,294,815,445	7,546,179,248
	-	-	-	-	-	(151,493,425)	(151,493,425)	-	-	151,493,425	151,493,425	-
Balance as at December 31, 2025 (Un-audited)	216,897,910	782,796,090	65,000,000	30,730,000,000	(3,579,827)	6,897,752,940	38,471,969,203	-	238,308,681	11,366,023,793	11,604,332,474	50,293,199,587

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



Company Secretary



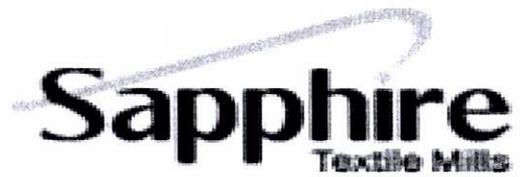
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Note	Six months period ended	
		December 31,	
		2025	2024
		----- Rupees -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from / (used in) operations	11	8,235,682,639	(2,999,054,585)
Long term loans and advances - net		(70,268,153)	(9,238,330)
Long term deposits		-	(5,684,690)
Finance cost paid		(2,106,465,417)	(2,601,367,662)
Staff retirement benefits - gratuity paid		(258,753,077)	(105,654,526)
Taxation - net		(2,936,407,485)	(2,625,172,703)
Net cash generated from / (used in) operating activities		2,863,788,507	(8,346,172,496)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant & equipment		(1,992,787,208)	(1,555,401,108)
Investment in equity		(1,556,364,785)	(2,082,495,267)
Proceeds from disposal of property, plant & equipment		32,637,390	41,097,894
Proceeds from disposal of investments		377,831,654	1,527,503,911
Dividend received		4,895,625,256	912,169,729
Interest received		2,349,343	6,026,595
Rental income received		110,809,358	103,587,766
Net cash generated from / (used in) investing activities		1,870,101,008	(1,047,510,480)
CASH FLOWS FROM FINANCING ACTIVITIES			
Short term borrowings - net		(3,849,785,301)	10,735,583,090
Proceeds from long term loans		780,069,975	562,434,695
Repayment of long term loans		(1,655,383,813)	(1,259,728,374)
Repayment of lease liabilities		(21,243,791)	(20,342,993)
Dividend paid		-	(216,818,870)
Net cash (used in) / generated from financing activities		(4,746,342,930)	9,801,127,548
Net (decrease) / increase in cash and cash equivalents		(12,453,415)	407,444,572
Cash and cash equivalents - at beginning of the period		153,387,486	330,173,801
Cash and cash equivalents - at end of the period		140,934,071	737,618,373



Company Secretary





SAPPHIRE TEXTILE MILLS LIMITED
CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

Annexure B

SAPPHIRE TEXTILE MILLS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

Annexure B/1

		(Un-audited) December 31, 2025	(Audited) June 30, 2025
	Note	----- Rupees -----	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	4	89,912,800,084	89,753,201,787
Investment property		1,644,421,194	1,644,567,641
Intangible assets		457,644,941	462,887,168
Exploration and evaluation assets		139,333,174	135,428,274
Long-term investments		9,443,018,993	7,065,858,068
Long-term loans and advances		134,280,910	66,665,011
Long-term deposits		346,080,366	224,723,128
		102,077,579,662	99,353,331,077
CURRENT ASSETS			
Stores, spares and loose tools Annexure B		943,048,610	1,196,630,130
Stock in trade		39,277,907,153	42,874,980,902
Trade debts		17,867,675,520	22,847,820,047
Loans and advances		592,969,604	319,352,919
Trade deposits and short term prepayments		763,665,015	337,525,221
Other receivables		2,369,058,099	3,047,688,935
Short-term investments		9,200,755,852	7,286,637,117
Tax refunds due from Government		6,325,678,139	5,456,638,983
Cash and bank balances		14,914,827,279	19,411,721,135
		92,255,585,271	102,778,995,389
TOTAL ASSETS		194,333,164,933	202,132,326,466
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised share capital 35,000,000 ordinary shares of Rs.10 each		350,000,000	350,000,000
Issued, subscribed and paid-up capital 21,689,791 ordinary shares of Rs.10 each		216,897,910	216,897,910
Reserves		81,543,586,613	74,947,632,741
Equity attributable to equity holders of the parent		81,760,484,523	75,164,530,651
Non-controlling interest		22,072,497,136	22,618,917,226
TOTAL EQUITY		103,832,981,659	97,783,447,877
NON-CURRENT LIABILITIES			
Long-term loans and other payables		33,659,536,137	38,055,329,359
Lease liabilities		4,811,292,141	3,472,238,576
Deferred income - Government grant		141,099,399	169,620,752
Deferred tax liability		1,294,116,706	481,397,794
Staff retirement benefits - gratuity		960,182,987	944,933,052
		40,866,227,370	43,123,519,533
CURRENT LIABILITIES			
Trade and other payables		19,387,640,888	23,508,335,673
Contract liabilities		1,753,882,949	1,780,955,845
Accrued mark-up		571,380,859	950,759,085
Short-term borrowings		16,200,711,221	21,561,623,899
Current portion of long-term liabilities		11,718,075,132	13,421,419,699
Unclaimed dividend		2,264,855	2,264,855
		49,633,955,904	61,225,359,056
TOTAL LIABILITIES		90,500,183,274	104,348,878,589
CONTINGENCIES AND COMMITMENTS			
TOTAL EQUITY AND LIABILITIES	5	194,333,164,933	202,132,326,466



 Company Secretary



SAPPHIRE TEXTILE MILLS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (Un-audited)
FOR THE QUARTER AND SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

Annexure B/2

	Note	Quarter ended		Six months period ended	
		December 31,		December 31,	
		2025	2024	2025	2024
		----- Rupees -----			
Net turnover	6	30,906,343,939	31,013,315,221	69,977,540,163	69,467,945,396
Cost of sales	7	(25,017,238,856)	(23,450,429,052)	(53,489,315,780)	(51,259,677,114)
Gross profit		5,889,105,083	7,562,886,169	16,488,224,383	18,208,268,282
Distribution cost		(2,465,191,231)	(2,931,234,426)	(5,064,865,855)	(5,101,960,685)
Administrative expenses		(831,635,920)	(686,631,255)	(1,640,890,103)	(1,419,513,637)
Other operating expenses		(106,257,506)	(144,752,964)	(162,087,619)	(273,720,161)
Other income	Annexure B	500,701,126	633,730,956	1,105,222,033	1,257,754,790
Profit from operations		2,986,721,552	4,433,998,480	10,725,602,839	12,670,828,589
Finance cost		(1,760,327,652)	(2,402,157,582)	(3,738,839,264)	(5,040,758,627)
Share of profit of associated companies		34,766,819	54,887,157	63,382,426	95,245,454
Profit before tax levies and income tax		1,261,160,719	2,086,728,055	7,050,146,001	7,725,315,416
Tax levies		(289,250,102)	(446,020,287)	(640,368,794)	(933,322,273)
Profit before income tax		971,910,617	1,640,707,768	6,409,777,207	6,791,993,143
Income tax expense	8	(924,197,174)	(547,986,433)	(1,479,751,172)	(853,472,593)
Profit for the period		47,713,443	1,092,721,335	4,930,026,035	5,938,520,550
Attributable to:					
Equity holders of the parent		26,043,422	975,376,488	3,024,446,125	4,377,535,735
Non-controlling interest		21,670,021	117,344,847	1,905,579,910	1,560,984,815
		47,713,443	1,092,721,335	4,930,026,035	5,938,520,550
Earnings per share					
- basic and diluted		1.20	44.97	139.44	201.82



Company Secretary



SAPPHIRE TEXTILE MILLS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-audited)
FOR THE QUARTER AND SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

Annexure B/3

	Quarter ended December 31,		Six months period ended December 31,	
	2025	2024	2025	2024
	----- Rupees -----			
Profit after taxation	47,713,443	1,092,721,335	4,930,026,035	5,938,520,550
Other comprehensive income:				
Items that will be reclassified to statement of profit or loss subsequently				
Forward foreign currency contracts				
Net Change on remeasurement of forward foreign exchange contracts	135,266,180	(51,382,332)	286,335,699	(40,221,274)
Net change on remeasurement of forward foreign exchange contracts of associates	306,115	(324,155)	1,203,952	(174,622)
Items that will not be reclassified to statement of profit or loss subsequently				
Unrealised gain on remeasurement of investment at fair value through other comprehensive income	269,490,396	2,039,432,078	3,105,503,073	1,653,131,255
Realised gain / (loss) on sale of investment at fair value through other comprehensive income	149,804,132	(183,728,368)	151,493,425	270,681,636
Exchange difference on translation of foreign operations	(4,483,073)	(41,971,138)	(20,829,269)	(17,167,651)
Unrealised gain on remeasurement of investment at fair value through other comprehensive income - associates	7,103,329	24,201,925	48,039,741	25,563,176
Other comprehensive income for the period	557,487,079	1,786,228,010	3,571,746,621	1,891,812,520
Total comprehensive income for the period	605,200,522	2,878,949,345	8,501,772,656	7,830,333,070
Attributable to:				
Equity holders of the parent	583,530,501	2,761,604,498	6,596,192,746	6,269,348,255
Non-controlling interest	21,670,021	117,344,847	1,905,579,910	1,560,984,815
	605,200,522	2,878,949,345	8,501,772,656	7,830,333,070



Company Secretary



SAPPHIRE TEXTILE MILLS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-audited)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

Annexure B/4

	Capital		Reserves			Revenue				Total	Non-Controlling Interest	Total Equity		
	Share Capital	Share Premium	Fixed Assets Replacement	Capital reserve against capacity expansions and long term investments	Fair value reserve of financial asset at fair value through OCI	Sub-total	Unrealized gain/(loss) on translation of foreign operation	Cash flow hedge reserve	General reserves				Unappropriated profit	Sub - total
	Rupees													
Balance as at 01 July 2024 (audited)	216,897,910	782,796,090	65,000,000	-	1,463,138,294	2,310,934,384	315,839,718	61,986,797	1,330,000,000	59,251,417,488	60,959,244,003	63,270,178,387	20,176,661,419	83,663,737,716
Transfer of reserves	-	-	-	30,730,000,000	-	30,730,000,000	-	-	(1,330,000,000)	(29,400,000,000)	(30,730,000,000)	-	-	-
Total comprehensive income for the six months period ended 31 December 2024														
Profit after taxation for the period Annexure B	-	-	-	-	-	-	-	-	-	4,377,535,735	4,377,535,735	4,377,535,735	1,560,984,815	5,938,520,550
Other comprehensive income / (loss) for the period	-	-	-	-	1,949,376,067	1,949,376,067	(17,167,651)	(40,395,896)	-	-	(57,563,547)	1,891,812,520	-	1,891,812,520
Reclassification adjustment of realised gain on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	(270,681,636)	(270,681,636)	-	-	-	8,210,186,493	4,319,972,188	6,269,348,255	1,560,984,815	7,830,333,070
Share of increase in reserves of associated companies under equity method	-	-	-	-	3,340,042	3,340,042	-	-	-	-	-	3,340,042	-	3,340,042
Transaction with owners														
Final dividend for the year ended June 30, 2024 @ Rs. 10 per share	-	-	-	-	-	-	-	-	-	(216,897,910)	(216,897,910)	(216,897,910)	-	(216,897,910)
1st interim dividend @ Rs.1.84 per share- SWPCL	-	-	-	-	-	-	-	-	-	-	-	-	(179,999,998)	(179,999,998)
Balance as at 31 December 2024 (Un-audited)	216,897,910	782,796,090	65,000,000	-	3,145,172,787	3,992,968,857	298,672,067	21,590,901	1,330,000,000	67,615,387,707	65,332,999,917	69,325,968,774	21,557,646,236	91,100,512,920
Balance as at 01 July 2025 (audited)	216,897,910	782,796,090	65,000,000	30,730,000,000	3,831,996,267	35,409,792,357	398,048,516	(46,691,254)	-	39,186,483,122	39,537,840,384	74,947,632,741	22,618,917,226	97,783,447,877
Total comprehensive income for the six months period ended 31 December 2025														
Profit after taxation for the period	-	-	-	-	-	-	-	-	-	3,024,446,125	3,024,446,125	3,024,446,125	1,905,579,910	4,930,026,035
Other comprehensive income / (loss) for the period	-	-	-	-	3,305,036,239	3,305,036,239	(20,829,269)	287,539,651	-	-	266,710,382	3,571,746,621	-	3,571,746,621
Reclassification adjustment of realised gain on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	(151,493,425)	(151,493,425)	-	-	-	8,210,186,493	3,291,156,507	6,596,192,746	1,905,579,910	8,501,772,656
Share of decrease in reserves of associated companies under equity method	-	-	-	-	-	-	-	-	-	151,493,425	151,493,425	-	-	-
Transaction with owners														
Final dividend @ Rs.1.924 per share - TBCL	-	-	-	-	-	-	-	-	-	(238,874)	(238,874)	(238,874)	-	(238,874)
1st interim dividend @ Rs. 1.8403 per share - SWPCL	-	-	-	-	-	-	-	-	-	-	-	-	(686,000,000)	(686,000,000)
2nd interim dividend @ Rs.9.2013 per share - SWPCL	-	-	-	-	-	-	-	-	-	-	-	-	(180,000,000)	(180,000,000)
Interim dividend @ Rs.1.924 per share - TBCL	-	-	-	-	-	-	-	-	-	-	-	-	(900,000,000)	(900,000,000)
Balance as at 31 December 2025 (Un-audited)	216,897,910	782,796,090	65,000,000	30,730,000,000	6,985,539,081	38,563,335,171	377,219,247	240,848,397	-	47,547,924,166	42,980,251,442	81,543,586,613	22,072,497,136	103,832,981,659

[Handwritten Signature]

Company Secretary



SAPPHIRE TEXTILE MILLS LIMITED

Annexure B/5

**CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025**

	Note	Six months period ended	
		December 31,	
		2025	2024
		----- Rupees -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	9	19,298,851,787	6,682,866,675
Long term loans, advances and deposits - net		(188,973,137)	(97,625,977)
Finance cost paid		(3,806,745,520)	(5,002,455,443)
Staff retirement benefits - gratuity paid		(278,052,006)	(108,545,326)
Taxes paid		(3,097,265,974)	(3,932,331,652)
Net cash generated from / (used in) operating activities		11,927,815,150	(2,458,091,723)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditure		(2,965,213,723)	(2,779,122,605)
Investment in shares and certificates		(501,690,839)	(1,661,510,517)
Exploration and evaluation expenditure		(3,904,900)	(4,500,000)
Proceeds from disposal of operating fixed assets		46,637,326	51,335,126
Proceeds from sale of equity instruments		377,831,654	1,527,503,911
Dividend income received - associates		10,895,778	19,263,851
Dividend income received - others		508,529,480	472,905,877
Rental income received		6,814,358	7,272,766
Interest income received		520,096,061	685,637,529
Net cash used in investing activities		(2,000,004,805)	(1,681,214,062)
CASH FLOWS FROM FINANCING ACTIVITIES			
Short term borrowings - net		(5,360,912,678)	12,767,046,930
Repayment of long term loans		(7,806,393,020)	(6,296,463,073)
Proceeds from long term loans		1,530,069,975	918,222,097
Exchange (loss) / gain on translation of foreign subsidiaries		(14,040,885)	643,460
Repayment of lease liabilities		(321,427,593)	(455,888,014)
Dividend paid		(2,452,000,000)	(727,568,871)
Net cash (used in) / generated from financing activities		(14,424,704,201)	6,205,992,529
Net (decrease) / increase in cash and cash equivalents		(4,496,893,856)	2,066,686,744
Cash and cash equivalents at the beginning of the period		19,411,721,135	17,533,563,165
Cash and cash equivalents at the end of the period		14,914,827,279	19,600,249,909



Company Secretary

