

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

Dated: April 28, 2026

Sub: Financial Results for the Quarter & Nine Months Period Ended March 31, 2026

Dear Sir,

We have to inform you that the Board of Directors of our company in their Meeting held at 12:30 p.m., on Tuesday 28<sup>th</sup> day of April 2026 at Lahore/Video Link, recommended the following:

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 Quarter & Nine Months Period Ended March 31, 2026 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

4<sup>th</sup> 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](mailto:info@sapphiretextiles.com.pk)  
Website: [www.sapphiretextiles.com.pk](http://www.sapphiretextiles.com.pk)



SAPPHIRE TEXTILE MILLS LIMITED  
STANDALONE INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER & NINE MONTHS PERIOD ENDED  
MARCH 31, 2026

**SAPPHIRE TEXTILE MILLS LIMITED**  
**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2026**

Un-audited  
 March 31,  
 2026

Audited  
 June 30,  
 2025

----- Rupees -----

**ASSETS**

**Non-current assets**

Property, plant and equipment	28,831,656,382	26,433,773,204
Investment property	134,466,106	153,811,557
Long term investments	23,501,530,392	18,058,672,125
Long term loans and advances	105,599,292	61,178,437
Long term deposits	98,068,846	98,148,246
	<b>52,671,321,018</b>	<b>44,805,583,569</b>

**Current assets**

Stores, spares and loose tools	689,917,775	885,592,506
Stock in trade	24,914,712,462	28,433,524,343
Trade debts	7,706,544,961	9,721,683,648
Loans and advances	145,885,003	201,919,917
Short term deposits and prepayments	393,639,723	153,208,672
Other receivables	1,658,996,508	1,577,571,950
Short term investments	7,590,158,406	7,031,015,869
Tax refunds due from Government	5,891,373,672	3,412,026,926
Cash and bank balances	1,816,644,936	153,387,486
	<b>50,807,873,446</b>	<b>51,569,931,317</b>

**Total assets**

**103,479,194,464**      **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**

**48,937,502,827**      **42,530,122,429**

**Total equity**

**49,154,400,737**      **42,747,020,339**

**Liabilities**

**Non-current liabilities**

Long term loans	16,104,773,013	16,254,979,207
Lease liabilities	115,997,415	120,813,263
Deferred income - Government grant	127,913,506	169,620,752
Staff retirement benefit - gratuity	857,709,474	832,934,148
Deferred tax liability	1,227,686,810	940,906,510
	<b>18,434,080,218</b>	<b>18,319,253,880</b>

**Current liabilities**

Trade and other payables	11,348,823,849	9,912,351,480
Contract liabilities	2,172,393,335	1,722,396,530
Accrued mark-up	400,852,814	771,368,299
Short-term borrowings	18,585,478,178	19,596,928,908
Current portion of long-term liabilities	3,378,185,316	3,303,930,595
Unclaimed dividend	4,980,017	2,264,855
	<b>35,890,713,509</b>	<b>35,309,240,667</b>


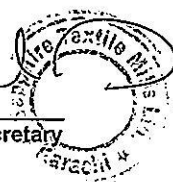
**Total liabilities**

**54,324,793,727**      **53,628,494,547**

**Contingencies and commitments**



**Total equity and liabilities**

**103,479,194,464**      **96,375,514,886**

  
 Company Secretary  


**SAPPHIRE TEXTILE MILLS LIMITED**  
**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)**  
**FOR THE QUARTER AND NINE MONTHS PERIOD ENDED MARCH 31, 2026**


	Quarter ended		Nine months period ended	
	March 31,		March 31,	
	2026	2025	2026	2025
----- Rupees -----				
Net turnover	18,494,809,619	24,619,228,207	59,606,010,595	71,383,966,078
Cost of sales	(16,283,900,882)	(21,572,603,874)	(52,701,764,097)	(61,438,914,956)
<b>Gross profit</b>	<b>2,210,908,737</b>	<b>3,046,624,333</b>	<b>6,904,246,498</b>	<b>9,945,051,122</b>
Distribution cost	(708,525,998)	(895,575,923)	(2,416,252,962)	(2,502,705,362)
Administrative expenses	(340,937,357)	(309,496,635)	(929,008,409)	(846,149,149)
Other operating expenses	(134,909,285)	(83,387,430)	(255,402,901)	(255,624,288)
Other income	975,105,083	1,913,603,979	6,050,532,510	2,989,617,803
<b>Profit from operations</b>	<b>2,001,641,180</b>	<b>3,671,768,324</b>	<b>9,354,114,736</b>	<b>9,330,190,126</b>
Finance cost	(753,649,754)	(1,118,658,677)	(2,554,183,124)	(3,646,442,471)
<b>Profit before revenue tax</b>	<b>1,247,991,426</b>	<b>2,553,109,647</b>	<b>6,799,931,612</b>	<b>5,683,747,655</b>
Income tax and levy	1,247,991,426	2,553,109,647	6,799,931,612	5,683,747,655
Revenue and levy taxes	(301,177,713)	(323,817,225)	(941,546,507)	(1,257,139,497)
<b>Profit before income tax</b>	<b>946,813,713</b>	<b>2,229,292,422</b>	<b>5,858,385,105</b>	<b>4,426,608,158</b>
Income tax expense	(89,117,302)	(604,107,728)	(992,208,948)	(900,701,143)
<b>Profit for the period</b>	<b>857,696,411</b>	<b>1,625,184,694</b>	<b>4,866,176,157</b>	<b>3,525,907,015</b>
<b>Earnings per share</b>				
- basic and diluted	39.54	74.93	224.35	162.56

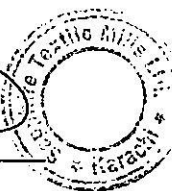
Company Secretary

**SAPPHIRE TEXTILE MILLS LIMITED**  
**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME (UN-AUDITED)**  
**FOR THE QUARTER AND NINE MONTHS PERIOD ENDED MARCH 31, 2026**

	Quarter ended		Nine months period ended	
	March 31, 2026	2025	March 31, 2026	2025
	-----Rupees-----			
Profit after taxation	857,696,411	1,625,184,694	4,866,176,157	3,525,907,015
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	3,250,887	(198,503,945)	289,586,586	(238,725,219)
Items that will not be reclassified to statement of profit or loss subsequently				
Exchange loss on translation of investment in foreign currency	(4,071,203)	-	(9,703,898)	-
Unrealised gain on remeasurement of investment at fair value through other comprehensive income - net of tax	(1,778,777,035)	334,889,901	1,478,219,463	1,988,021,154
Realised gain on sale of investment at fair value through other comprehensive income	(12,548,177)	(168,784,129)	(164,041,602)	(439,465,765)
Other comprehensive income / (loss) for the period	(1,792,145,528)	(32,398,173)	1,594,060,549	1,309,830,170
Total comprehensive income / (loss) for the period	(934,449,117)	1,592,786,521	6,460,236,706	4,835,737,185




Company Secretary




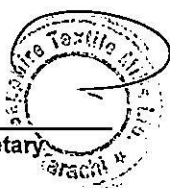
**SAPPHIRE TEXTILE MILLS LIMITED**  
**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026**

	Reserves										Total Equity	
	Capital Reserve					Revenue						
	Issued, subscribed and paid-up capital	Share Premium	Fixed assets replacement	Capital reserve against capacity expansions and long term investments	Exchange gain / (loss) on translation of foreign Investment	Fair value reserve of financial asset at fair value through OCI	Sub-total	General	Cash flow hedge reserve	Unappropriated profit		Sub-total
Balance as at July 01, 2024 (Audited)	216,897,910	762,796,090	65,000,000	-	-	1,459,803,448	2,307,599,538	1,330,000,000	60,421,094	33,001,934,741	34,392,355,935	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)
Interim dividend related to the year ended June 30, 2025 at the rate of Rs.25.5 per share	-	-	-	-	-	-	-	-	-	(553,089,671)	(553,089,671)	(553,089,671)
Transfer of reserves	-	-	-	30,730,000,000	-	-	30,730,000,000	(1,330,000,000)	-	(29,400,000,000)	(90,730,000,000)	-
Total comprehensive income for the period ended March 31, 2025												
Profit after taxation	-	-	-	-	-	1,988,021,154	1,988,021,154	-	-	3,525,907,015	3,525,907,015	3,525,907,015
Other comprehensive income / (loss)	-	-	-	-	-	1,988,021,154	1,988,021,154	-	(238,725,219)	-	(238,725,219)	1,749,295,935
Reclassification adjustment of realized gain on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	-	(439,465,765)	(439,465,765)	-	-	439,465,765	439,465,765	-
Balance as at March 31, 2025 (Un-audited)	216,897,910	762,796,090	65,000,000	30,730,000,000	-	3,008,559,837	34,866,154,927	-	(176,304,125)	6,787,319,840	6,619,015,815	41,422,068,652
Balance as at July 01, 2025 (Audited)	216,897,910	762,796,090	65,000,000	30,730,000,000	2,052,868	3,792,249,867	35,372,099,825	-	(49,027,018)	7,206,050,622	7,156,023,604	42,747,020,339
Transaction with owners of the Company												
Interim dividend related to the year ended June 30, 2025 at the rate of Rs.10 per share	-	-	-	-	-	-	-	-	-	(216,897,910)	(216,897,910)	(216,897,910)
Total comprehensive income for the period ended March 31, 2026												
Profit after taxation	-	-	-	-	-	1,478,219,463	1,468,515,565	-	289,586,586	4,866,176,157	4,866,176,157	4,866,176,157
Other comprehensive income / (loss)	-	-	-	-	-	1,478,219,463	1,468,515,565	-	289,586,586	-	289,586,586	1,758,102,151
Reclassification adjustment of realized gain on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	-	(9,703,898)	(9,703,898)	-	-	-	-	6,624,279,308
Balance as at March 31, 2026 (Un-audited)	216,897,910	762,796,090	65,000,000	30,730,000,000	(7,651,030)	5,106,427,728	36,676,572,788	-	241,559,568	12,019,370,471	12,260,930,039	49,154,400,737

  
 Company Secretary

**SAPPHIRE TEXTILE MILLS LIMITED**  
**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)**  
**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026**

	Nine months period ended	
	March 31,	
	2026	2025
	---- Rupees ----	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash generated from / (used in) operations	13,430,496,947	(492,011,816)
Long term loans and advances - net	(44,420,855)	(28,433,384)
Long term deposits	79,400	(5,702,290)
Finance cost paid	(2,907,651,923)	(3,664,452,358)
Staff retirement benefits - gratuity paid	(303,383,157)	(171,336,726)
Taxation - net	(4,600,562,950)	(3,512,142,404)
<b>Net cash generated from / (used in) operating activities</b>	<b>5,574,557,462</b>	<b>(7,874,078,978)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant & equipment	(4,322,477,308)	(2,990,160,907)
Investment in equity	(4,699,379,966)	(2,667,529,086)
Proceeds from disposal of property, plant & equipment	109,568,363	75,837,944
Proceeds from disposal of investment property	96,568,824	-
Proceeds from disposal of investments	456,682,707	1,892,041,395
Dividend received	5,587,390,730	2,553,701,197
Interest received	3,195,369	6,665,869
Rental income received	169,310,218	158,635,197
<b>Net cash generated from / (used in) investing activities</b>	<b>(2,599,141,063)</b>	<b>(970,808,391)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Short term borrowings - net	(1,011,450,730)	9,732,044,369
Proceeds from long term loans	2,284,084,399	2,297,579,362
Repayment of long term loans	(2,338,744,184)	(1,969,234,252)
Repayment of lease liabilities	(31,865,686)	(30,514,490)
Dividend paid	(214,182,748)	(769,758,382)
<b>Net cash (used in) / generated from financing activities</b>	<b>(1,312,158,949)</b>	<b>9,260,116,607</b>
<b>Net (decrease) / increase in cash and cash equivalents</b>	<b>1,663,257,450</b>	<b>415,229,238</b>
Cash and cash equivalents - at beginning of the period	153,387,486	330,173,801
<b>Cash and cash equivalents - at end of the period</b>	<b>1,816,644,936</b>	<b>745,403,039</b>

  
 Company Secretary 




SAPPHIRE TEXTILE MILLS LIMITED  
CONSOLIDATED CONDENSED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER & NINE MONTHS PERIOD ENDED  
MARCH 31, 2026

SAPPHIRE TEXTILE MILLS LIMITED  
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31, 2026

Annexure B/1

	(Un-audited) March 31, 2026	(Audited) June 30, 2025
----- Rupees -----		
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	90,928,015,936	89,753,201,787
Investment property	1,634,805,833	1,644,567,641
Intangible assets	455,540,310	462,887,168
Exploration and evaluation assets	139,333,174	135,428,274
Long-term investments	8,486,178,175	7,065,858,068
Long-term loans and advances	108,433,612	66,666,011
Long-term deposits	339,652,213	224,723,128
	<b>102,091,959,253</b>	<b>99,353,331,077</b>
<b>CURRENT ASSETS</b>		
Stores, spares and loose tools	1,004,029,842	1,186,630,130
Stock in trade	38,232,167,303	42,874,980,802
Trade debts	17,465,618,304	22,847,820,047
Loans and advances	1,126,032,976	319,352,919
Trade deposits and short term prepayments	702,196,420	337,525,221
Other receivables	2,790,092,117	3,047,688,935
Short-term investments	7,865,033,446	7,286,637,117
Tax refunds due from Government	7,175,508,639	5,456,638,983
Cash and bank balances	24,979,558,964	19,411,721,135
	<b>101,340,238,011</b>	<b>102,778,995,389</b>
<b>TOTAL ASSETS</b>	<b>203,432,197,264</b>	<b>202,132,326,466</b>
<b>EQUITY AND LIABILITIES</b>		
<b>SHARE CAPITAL AND RESERVES</b>		
Authorised share capital 35,000,000 ordinary shares of Rs.10 each	<b>350,000,000</b>	<b>350,000,000</b>
Issued, subscribed and paid-up capital 21,689,791 ordinary shares of Rs.10 each	<b>216,897,910</b>	<b>216,897,910</b>
Reserves	<b>81,230,588,603</b>	<b>74,947,632,741</b>
Equity attributable to equity holders of the parent	<b>81,447,486,513</b>	<b>75,164,530,651</b>
Non-controlling interest	<b>22,315,934,444</b>	<b>22,618,917,226</b>
<b>TOTAL EQUITY</b>	<b>103,763,420,957</b>	<b>97,783,447,877</b>
<b>NON-CURRENT LIABILITIES</b>		
Long-term loans and other payables	34,773,371,923	38,055,329,359
Lease liabilities	4,940,410,839	3,472,238,576
Deferred income - Government grant	127,913,506	169,620,752
Deferred tax liability	770,440,991	481,397,794
Staff retirement benefits - gratuity	1,032,372,458	944,933,052
	<b>41,644,509,717</b>	<b>43,123,519,533</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	24,719,405,703	23,508,335,673
Contract liabilities	2,266,194,067	1,780,955,845
Accrued mark-up	497,683,555	950,759,085
Short-term borrowings	18,585,859,920	21,561,623,899
Current portion of long-term liabilities	11,950,143,328	13,421,419,699
Unclaimed dividend	4,980,017	2,264,855
	<b>58,024,266,590</b>	<b>61,225,359,056</b>
<b>TOTAL LIABILITIES</b>	<b>99,668,776,307</b>	<b>104,348,878,589</b>
<b>CONTINGENCIES AND COMMITMENTS</b>		
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>203,432,197,264</b>	<b>202,132,326,466</b>

  
Company Secretary  
Karachi


**SAPPHIRE TEXTILE MILLS LIMITED**  
**CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (Un-audited)**  
**FOR THE QUARTER AND NINE MONTHS PERIOD ENDED MARCH 31, 2026**

	Quarter ended		Nine months period ended	
	March 31,		March 31,	
	2026	2025	2026	2025
	Rupees			
Net turnover	34,146,856,381	41,575,339,327	104,124,396,544	111,043,284,723
Cost of sales	(26,164,452,182)	(34,361,389,641)	(79,653,767,962)	(85,621,066,755)
Gross profit	7,982,404,199	7,213,949,686	24,470,628,582	25,422,217,968
Distribution cost	(2,568,836,292)	(1,968,450,665)	(7,633,702,147)	(7,070,411,350)
Administrative expenses	(913,642,205)	(796,940,148)	(2,554,532,308)	(2,216,453,785)
Other operating expenses	(352,941,918)	(161,214,127)	(515,029,537)	(434,934,288)
Other income	710,951,473	980,346,907	1,816,173,506	2,238,101,697
Profit from operations	4,857,935,257	5,267,691,653	15,583,538,096	17,938,520,242
Finance cost	(1,612,333,143)	(2,262,218,175)	(5,351,172,407)	(7,302,976,802)
Share of profit of associated companies	30,203,795	191,637,176	93,586,221	286,882,630
Profit before tax levies and income tax	3,275,805,909	3,197,110,654	10,325,951,910	10,922,426,070
Tax levies	(301,177,712)	(323,817,225)	(941,546,506)	(1,257,139,498)
Profit before Income tax	2,974,628,197	2,873,293,429	9,384,405,404	9,665,286,572
Income tax expense	(793,208,249)	(1,053,457,558)	(2,272,959,421)	(1,806,930,151)
Profit for the period	2,181,419,948	1,819,835,871	7,111,445,983	7,758,356,421
Attributable to:				
Equity holders of the parent	1,787,982,640	1,483,016,032	4,752,428,765	5,860,551,767
Non-controlling interest	393,437,308	336,819,839	2,359,017,218	1,897,804,654
	2,181,419,948	1,819,835,871	7,111,445,983	7,758,356,421
Earnings per share - basic and diluted	82.43	68.37	219.11	270.20

  
 Company Secretary

SAPPHIRE TEXTILE MILLS LIMITED  
 CONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-audited)  
 FOR THE QUARTER AND NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Quarter ended		Nine months period ended	
	March 31,		March 31,	
	2026	2025	2026	2025
	Rupees			
Profit after taxation	2,181,419,948	1,819,835,871	7,111,445,983	7,758,356,421
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	3,250,887	(198,503,945)	289,586,586	(238,725,219)
Net change on remeasurement of forward foreign exchange contracts of associates	(101,258)	(825,541)	1,102,694	(1,000,163)
Items that will not be reclassified to statement of profit or loss subsequently				
Unrealised (loss) / gain on remeasurement of investment at fair value through other comprehensive income	(1,614,735,433)	503,674,030	1,478,219,463	1,988,021,154
Realised gain / (loss) on sale of investment at fair value through other comprehensive income	(12,548,177)	(168,784,129)	(164,041,602)	(439,465,765)
Exchange difference on translation of foreign operations	(26,323,932)	35,895,962	(47,153,201)	18,728,311
Unrealised (loss) / gain on remeasurement of investment at fair value through other comprehensive income - associates	(22,126,089)	12,880,291	25,913,652	38,443,467
Other comprehensive income for the period	(1,672,584,002)	184,336,668	1,583,627,592	1,366,001,785
Total comprehensive income for the period	<u>508,835,946</u>	<u>2,004,172,539</u>	<u>8,695,073,575</u>	<u>9,124,358,206</u>
Attributable to:				
Equity holders of the parent	115,398,638	1,667,352,700	6,336,056,357	7,226,553,552
Non-controlling interest	393,437,308	336,819,839	2,359,017,218	1,897,804,654
	<u>508,835,946</u>	<u>2,004,172,539</u>	<u>8,695,073,575</u>	<u>9,124,358,206</u>

  
 Company Secretary


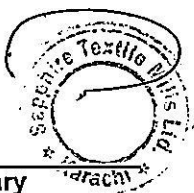
**SAPPHIRE TEXTILE MILLS LIMITED**  
**CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-audited)**  
**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026**

	Reserves											Total	Non-Controlling Interest	Total Equity
	CAPITAL				Revenue									
	Share Capital	Share Premium	Fixed Assets Replacement	Capital Reserve	Fair value reserve of financial assets at fair value through OCI	Subsidiary	Unrealized gain/(loss) on translation of foreign operation	Cash flow hedge reserve	General reserves	Unappropriated profit	Sub-total			
Balance as at 01 July 2024 (audited)	216,897,910	762,796,090	65,000,000	-	1,403,138,294	2,310,034,384	315,839,718	61,986,797	1,300,000,000	59,251,417,468	60,959,244,003	60,270,178,387	20,176,661,419	83,663,737,716
Transfer of reserves	-	-	-	30,730,000,000	-	30,730,000,000	-	-	(1,300,000,000)	(29,460,000,000)	(30,730,000,000)	-	-	-
Total comprehensive income for the nine months period ended 31 March 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit after taxation for the period	-	-	-	-	-	-	-	-	-	5,860,551,767	5,860,551,767	-	-	5,860,551,767
Other comprehensive income / (loss) for the period	-	-	-	-	2,026,464,621	2,026,464,621	18,726,311	(239,725,382)	-	(239,725,382)	2,026,464,621	1,806,467,559	-	1,806,467,559
Reclassification adjustment of realised gain on sale of equity instrument in fair value through other comprehensive income	-	-	-	-	2,026,464,621	2,026,464,621	18,726,311	(239,725,382)	-	(239,725,382)	2,026,464,621	1,806,467,559	-	1,806,467,559
Share of increase in reserves of associated companies under equity method	-	-	-	-	(439,465,765)	(439,465,765)	-	-	-	439,465,765	-	-	-	439,465,765
Transaction with owners	-	-	-	-	-	-	-	-	-	(18,320,999)	(18,320,999)	-	-	(18,320,999)
Final dividend for the year ended June 30, 2024 @ Rs. 10 per share	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interim dividend for the year ending June 30, 2025 @ Rs. 2.50 per share	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interim dividend @ Rs. 1.24 per share - SHVPL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interim dividend @ Rs. 1.0002 per share - TBCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2025 (Un-audited)	216,897,910	762,796,090	65,000,000	30,730,000,000	3,915,137,159	34,477,933,240	33,444,019	(177,218,345)	-	33,443,115,640	35,119,915,984	70,417,218,944	29,232,817,077	91,177,276,111
Balance as at 01 July 2025 (audited)	216,897,910	762,796,090	65,000,000	30,730,000,000	3,831,996,267	35,409,792,357	393,046,516	(46,091,254)	-	39,186,483,122	30,537,840,384	74,947,632,741	22,618,917,226	97,763,447,877
Total comprehensive income for the nine months period ended 31 March 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit after taxation for the period	-	-	-	-	-	-	-	-	-	4,752,428,765	4,752,428,765	-	-	4,752,428,765
Other comprehensive income / (loss) for the period	-	-	-	-	1,504,133,115	1,504,133,115	(67,451,201)	290,689,290	-	(67,451,201)	1,504,133,115	1,476,689,194	-	1,476,689,194
Reclassification adjustment of realised gain on sale of equity instrument in fair value through other comprehensive income	-	-	-	-	1,504,133,115	1,504,133,115	(67,451,201)	290,689,290	-	(67,451,201)	1,504,133,115	1,476,689,194	-	1,476,689,194
Share of decrease in reserves of associated companies	-	-	-	-	(164,041,622)	(164,041,622)	-	-	-	164,041,622	-	-	-	164,041,622
Transaction with owners	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interim dividend for the year ending June 30, 2026 @ Rs. 10 per share - SHVPL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Final dividend @ Rs. 4.924 per share - TBCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1st Interim dividend @ Rs. 1.6403 per share - SHVPL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2nd Interim dividend @ Rs. 0.2013 per share - SHVPL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interim dividend @ Rs. 1.924 per share - TBCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3rd Interim dividend @ Rs. 2.147 per share - SHVPL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2025 (Un-audited)	216,897,910	762,796,090	65,000,000	30,730,000,000	5,172,037,740	38,445,183,930	35,005,316	245,591,828	-	49,005,111,395	47,436,765,733	91,236,518,693	29,216,934,444	107,733,729,137

*[Signature]*  
 Company Secretary

**SAPPHIRE TEXTILE MILLS LIMITED**  
**CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited)**  
**FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026**

	Nine months period ended	
	2026	March 31, 2025
	----- Rupees -----	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash generated from operations	32,469,680,197	15,855,492,833
Long term loans, advances and deposits - net	(156,697,686)	(108,654,585)
Finance cost paid	(4,317,913,757)	(7,050,014,002)
Staff retirement benefits - gratuity paid	(303,405,084)	(177,706,355)
Taxes paid	(5,325,926,743)	(5,082,592,950)
Net cash generated from operating activities	22,365,736,927	3,436,524,941
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Fixed capital expenditure	(6,127,144,863)	(4,814,548,697)
Investment in shares and certificates	(600,634,878)	(2,045,571,862)
Exploration and evaluation expenditure	(3,904,900)	(4,500,000)
Purchase of investment property	-	(8,073,762)
Proceeds from disposal of operating fixed assets	128,722,050	99,148,738
Proceeds from disposal of investment property	96,568,824	-
Proceeds from sale of equity instruments	456,682,707	1,892,041,397
Dividend income received - associates	10,895,778	28,263,851
Dividend income received - others	710,294,952	677,312,345
Rental income received	8,973,018	10,322,697
Interest income received	804,978,156	929,445,741
Net cash used in investing activities	(4,514,569,156)	(3,236,159,552)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Short term borrowings - net	(2,975,763,979)	12,495,477,252
Repayment of long term loans	(13,143,781,119)	(10,501,906,489)
Proceeds from long term loans	7,229,192,140	2,988,633,571
Exchange (loss) / gain on translation of foreign subsidiaries	(23,447,439)	6,855,680
Repayment of lease liabilities	(493,346,797)	(656,019,730)
Dividend paid	(2,876,182,748)	(2,468,230,684)
Net cash (used in) / generated from financing activities	(12,283,329,942)	1,864,809,600
Net increase in cash and cash equivalents	5,567,837,829	2,065,174,989
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	24,979,558,964	19,598,738,154

Company Secretary