Sapphire
Textile Mills

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

Dated: September 24, 2026

Sub: **Financial Results for the Year Ended June 30, 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 Thursday 24th day of September 2026 at Lahore/Video Link, recommended the following:

CASH DIVIDEND

A final cash dividend for the year ended 30 June, 2026 at Rs.10 per share i.e. 100%. This is in addition to interim dividend already paid at Rs.10 per share i.e. 100%.

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 Annual General Meeting of the Company will be held at 04:00 p.m. on Wednesday, 28th October 2026 at Theatre Hall "A", IBA City Campus (Institute of Business Administration) Karachi and/ or through video conference.

The Share Transfer Books of the Company will be closed from 22nd October 2026 to 28th October 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 **21st October, 2026** will be treated in time for the purpose Annual General Meeting.

The Company's Annual Report will be transmitted through PUCARS at least 21 days before holding the Annual General Meeting.

Yours truly,
For Sapphire Textile Mills Limited

Zeeshan
Company Secretary

Sapphire Textile Mills * Karachi *

Sapphire Textile Mills Limited

20th Floor, Ocean Tower, Plot no. G-3, Khayaban-e-Iqbal, Block 9, Clifton, Karachi

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Sapphire Textile Mills Limited

Standalone Financial Results
For the Year Ended
30th June 2026

Annexure A

Sapphire Textile Mills Limited
Statement Of Financial Position
As at June 30, 2026

	Note	2026	2025
		---Rupees---	
Assets			
Non current assets			
Property, plant and equipment	5	**31,007,932,659**	26,433,773,204
Investment property	6	**121,667,622**	153,811,557
Long-term investments	8	**24,555,372,111**	18,058,672,125
Long-term loans and advances	9	**221,942,353**	61,178,437
Long-term deposits	10	**99,980,722**	98,148,246
		56,006,895,467	44,805,583,569
Current assets			
Stores, spares and loose tools	11	**1,029,285,862**	885,592,506
Stock in trade	12	**25,951,505,553**	28,433,524,343
Trade debts	13	**7,993,626,731**	9,721,683,648
Loans and advances	14	**420,166,854**	201,919,917
Short term deposits	15	**316,316,857**	153,208,672
Other receivables	16	**1,648,521,375**	1,577,571,950
Short-term investments	17	**8,866,934,521**	7,031,015,869
Tax refunds due from Government	18	**5,900,166,595**	3,412,026,926
Cash and bank balances	19	**1,660,591,433**	153,387,486
		53,787,115,781	51,569,931,317
Total assets		**109,794,011,248**	96,375,514,886
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	20	**216,897,910**	216,897,910
Reserves	21	**52,953,815,263**	42,530,122,429
Total equity		**53,170,713,173**	42,747,020,339
Non current liabilities			
Long-term loans and other payables	22	**17,637,031,490**	16,254,979,207
Lease liabilities	23	**99,013,950**	120,813,263
Deferred income - Government grant	24	**115,244,817**	169,620,752
Staff retirement benefit - gratuity	25	**913,574,130**	832,934,148
Deferred tax liability	26	**1,437,364,293**	940,906,510
		20,202,228,680	18,319,253,880
Current liabilities			
Trade and other payables	27	**12,430,777,430**	9,912,351,480
Contract liabilities	28	**2,032,007,225**	1,722,396,530
Accrued mark-up	29	**551,402,962**	771,368,299
Short-term borrowings	30	**17,915,244,640**	19,596,928,908
Current portion of long-term liabilities	31	**3,489,305,086**	3,303,930,595
Unclaimed dividend		**2,332,052**	2,264,855
		36,421,069,395	35,309,240,667
Total liabilities		**56,623,298,075**	53,628,494,547
CONTINGENCIES AND COMMITMENTS	32		
Total equity and liabilities		**109,794,011,248**	96,375,514,886

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

Chief Executive Officer **Chairman / Director** **Chief Financial Officer**

SHC

Sapphire Textile Mills Limited
Statement Of Profit Or Loss
For the Year Ended June 30, 2026

	Note	2026	2025
		---Rupees---	
Net turnover	33	**81,180,573,240**	93,258,687,325
Cost of sales	34	**(70,890,833,131)**	(80,524,997,640)
Gross profit		**10,289,740,109**	12,733,689,685
Distribution cost	35	**(3,294,033,878)**	(3,345,404,599)
Administrative expenses	36	**(1,282,236,306)**	(1,145,781,514)
Other operating expenses	37	**(409,096,020)**	(325,962,196)
Other income	38	**7,482,901,622**	3,434,048,887
Profit from operations		**12,787,275,527**	11,350,590,263
Finance cost	39	**(3,451,810,196)**	(4,666,516,224)
Profit before revenue tax, income tax and levy		**9,335,465,331**	6,684,074,039
Revenue and levy taxes	40	**(1,277,701,907)**	(1,512,892,057)
Profit before income tax		**8,057,763,424**	5,171,181,982
Income tax expense	40	**(1,237,155,701)**	(1,220,215,300)
Profit for the year		**6,820,607,723**	3,950,966,682
Earnings per share - basic and diluted	41	**314.46**	182.16

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

Chief Executive Officer **Chairman / Director** **Chief Financial Officer**

SHC

Sapphire Textile Mills Limited
Statement Of Other Comprehensive Income
For the Year Ended June 30, 2026

	Note	2026	2025
		---Rupees---	
Profit for the year		**6,820,607,723**	3,950,966,682
Other comprehensive income			
Items that may be reclassified to statement of profit or loss subsequently			
Net - gain / (loss) on remeasurement of forward foreign currency contracts		**386,410,627**	(108,448,112)
Items that will not be reclassified to statement of profit or loss subsequently			
Exchange (loss) / gain on translation of investment in foreign currency	8.3.3	**(9,902,033)**	2,052,868
Unrealised gain on equity instruments at fair value through other comprehensive income			
- long term		**2,448,319,519**	1,853,330,513
- short term		**942,949,240**	1,479,028,579
		3,391,268,759	3,332,359,092
Impact of deferred tax		**(500,465,445)**	(555,782,775)
Realised gain on sale of investment at fair value through other comprehensive income		**558,492,894**	444,129,898
Actuarial loss on re-measurement of staff retirement benefit obligation	25.4	**(5,821,781)**	(34,414,947)
Impact of deferred tax		**-**	13,421,829
		(5,821,781)	(20,993,118)
		3,443,474,427	3,199,713,097
Total comprehensive income for the year		**10,640,590,744**	7,044,284,535

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

Chief Executive Officer **Chairman / Director** **Chief Financial Officer**

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Sapphire Textile Mills Limited
Statement Of Changes In Equity
For the Year Ended June 30, 2026

	Issued, subscribed and paid-up capital	Reserves									Total
		Capital					Revenue				
		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	Cash flow hedge reserve	General reserves	Unappropriated profit	Sub-total	
	----------------------- Rupees -----------------------										
Balance as at July 01, 2024	216,897,910	782,796,090	65,000,000	-	-	1,459,803,448	60,421,094	1,330,000,000	33,001,934,741	36,699,955,373	36,916,853,283
Transfer of reserves (note 21.1.4)	-	-	-	30,730,000,000	-	-	-	(1,330,000,000)	(29,400,000,000)	-	-
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)
Total comprehensive income for the year ended June 30, 2025											
Profit for the year	-	-	-	-	-	-	-	-	3,950,966,682	3,950,966,682	3,950,966,682
Other comprehensive income / (loss)	-	-	-	-	2,052,868	2,776,576,317	(108,448,112)	-	(20,993,118)	2,649,187,955	2,649,187,955
	-	-	-	-	2,052,868	2,776,576,317	(108,448,112)	-	3,929,973,564	6,600,154,637	6,600,154,637
Reclassification adjustment of realised loss on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	-	(444,129,898)	-	-	444,129,898	-	-
Balance as at June 30, 2025	**216,897,910**	**782,796,090**	**65,000,000**	**30,730,000,000**	**2,052,868**	**3,792,249,867**	**(48,027,018)**	**-**	**7,206,050,622**	**42,530,122,429**	**42,747,020,339**
Transaction with owners of the Company											
Interim dividend related to the year ended June 30, 2026 at the rate of Rs.10 per share	-	-	-	-	-	-	-	-	(216,897,910)	(216,897,910)	(216,897,910)
Total comprehensive income for the year ended June 30, 2026											
Profit for the year	-	-	-	-	-	-	-	-	6,820,607,723	6,820,607,723	6,820,607,723
Other comprehensive (loss) / income	-	-	-	-	(9,902,033)	3,449,296,208	386,410,627	-	(5,821,781)	3,819,983,021	3,819,983,021
	-	-	-	-	(9,902,033)	3,449,296,208	386,410,627	-	6,814,785,942	10,640,590,744	10,640,590,744
Reclassification adjustment of realised gain on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	-	(558,492,894)	-	-	558,492,894	-	-
Balance as at June 30, 2026	**216,897,910**	**782,796,090**	**65,000,000**	**30,730,000,000**	**(7,849,165)**	**6,683,053,181**	**338,383,609**	**-**	**14,362,431,548**	**52,953,815,263**	**53,170,713,173**

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

Chief Executive Officer **Chairman / Director** **Chief Financial Officer**

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Sapphire Textile Mills Limited
Statement Of Cash Flows
For the Year Ended June 30, 2026

	Note	2026	2025
		---Rupees---	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	42	**15,384,794,615**	6,560,586,388
Change in long term loans, advances and deposits		**(162,596,392)**	(10,766,860)
Finance cost paid		**(3,649,201,715)**	(4,663,352,454)
Taxes paid		**(5,238,726,109)**	(4,616,351,512)
Staff retirement benefit paid		**(337,432,274)**	(224,623,285)
Net cash generated from / (used in) operating activities		**5,996,838,125**	(2,954,507,723)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditure		**(7,478,913,140)**	(3,808,854,161)
Proceeds from disposal of operating fixed assets		**407,208,860**	237,147,910
Investment in Subsidiary Companies		**(4,108,295,000)**	(950,000,000)
Proceeds from sale of investment property		**193,137,648**	-
Purchase of equity instruments		**(1,297,707,575)**	(2,436,387,952)
Proceeds from sale of equity instrument		**1,013,243,557**	2,083,718,009
Rental income received		**231,456,964**	213,923,106
Dividend income received		**6,906,738,148**	2,891,350,366
Interest income received		**3,987,442**	7,783,786
Net cash used in investing activities		**(4,129,143,096)**	(1,761,318,936)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term finances - obtained		**4,720,639,129**	2,968,590,242
- repaid		**(3,140,324,386)**	(2,753,308,511)
Dividend paid		**(216,830,713)**	(769,756,506)
Short term borrowings - net		**(1,681,684,268)**	5,121,012,026
Repayment of lease liabilities		**(42,487,581)**	(40,685,985)
Net cash (used in) / generated from financing activities		**(360,687,819)**	4,525,851,266
Net increase / (decrease) in cash and cash equivalents		**1,507,007,210**	(189,975,393)
Net foreign exchange difference		**196,737**	13,189,078
Cash and cash equivalents - at beginning of the year		**153,387,486**	330,173,801
Cash and cash equivalents - at end of the year		**1,660,591,433**	153,387,486

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

Chief Executive Officer | **Chairman / Director** | **Chief Financial Officer**

SHC

Sapphire Textile Mills Limited

Consolidated Financial Results
For the Year Ended
30th June 2026

Annexure B

Sapphire Textile Mills Limited
Consolidated Statement Of Financial Position
As at June 30, 2026

	Note	2026	2025
Assets		---Rupees---	
Non current assets			
Property, plant and equipment	6	**100,035,723,819**	89,753,201,787
Investment property	7	**1,625,190,472**	1,644,567,641
Intangible assets	8	**2,153,388,963**	462,887,168
Exploration and evaluation assets	9	**139,333,174**	135,428,274
Long-term investments	10	**9,821,867,899**	7,065,858,068
Long-term loans and advances	11	**305,397,635**	66,665,011
Long-term deposits	12	**1,062,336,860**	224,723,128
		115,143,238,822	99,353,331,077
Current assets			
Stores, spares and loose tools	14	**1,343,368,621**	1,196,630,130
Stock in trade	15	**37,939,664,690**	42,874,980,902
Trade debts	16	**23,583,179,271**	22,847,820,047
Loans and advances	17	**819,624,853**	319,352,919
Trade deposits and short term prepayments	18	**620,218,101**	337,525,221
Other receivables	19	**3,224,552,467**	3,047,688,935
Short-term investments	20	**11,002,609,474**	7,286,637,117
Tax refunds due from Government	21	**7,108,092,376**	5,456,638,983
Cash and bank balances	22	**19,015,445,553**	19,411,721,135
		104,656,755,406	102,778,995,389
Total assets		**219,799,994,228**	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	23	**216,897,910**	216,897,910
Reserves	24	**88,004,611,242**	74,947,632,741
Equity attributable to equity holders of the parent		**88,221,509,152**	75,164,530,651
Non-controlling interests		**23,308,974,349**	22,618,917,226
Total equity		**111,530,483,501**	97,783,447,877
Non current liabilities			
Long-term loans and other payables	25	**38,683,484,073**	38,055,329,359
Lease liabilities	26	**4,975,009,941**	3,472,238,576
Deferred cost - mining license of rock salt	27	**1,102,635,377**	-
Deferred income - Government grant	28	**115,244,817**	169,620,752
Deferred tax liability	13	**645,500,623**	481,397,794
Employee benefit obligations	29	**1,090,720,561**	944,933,052
		46,612,595,392	43,123,519,533
Current liabilities			
Trade and other payables	30	**27,392,205,023**	23,508,335,673
Contract liabilities	31	**2,090,895,263**	1,780,955,845
Accrued mark-up	32	**649,105,105**	950,759,085
Short-term borrowings	33	**19,124,684,317**	21,561,623,899
Current portion of long-term liabilities	34	**12,397,693,575**	13,421,419,699
Unclaimed dividend		**2,332,052**	2,264,855
		61,656,915,335	61,225,359,056
Total liabilities		**108,269,510,727**	104,348,878,589
Contingencies and Commitment	35		
Total equity and liabilities		**219,799,994,228**	202,132,326,466

The annexed notes form an integral part of these consolidated financial statements.

Chief Executive Officer SHC **Chairman / Director** **Chief Financial Officer**

Sapphire Textile Mills Limited
Consolidated Statement Of Profit Or Loss
For the Year Ended June 30, 2026

	Note	2026	2025
		---Rupees---	
Net turnover	36	146,342,754,953	152,504,059,304
Cost of sales	37	(107,984,282,415)	(115,828,966,273)
Gross profit		38,358,472,538	36,675,093,031
Distribution cost	38	(9,935,958,076)	(10,068,014,966)
Administrative expenses	39	(4,405,068,166)	(2,541,192,920)
Other operating expenses	40	(2,037,483,352)	(739,437,917)
Other income	41	2,722,248,802	3,018,396,460
Profit from operations		24,702,211,746	26,344,843,688
Finance cost	42	(7,081,426,852)	(9,397,543,336)
Share of profit of associated companies		135,017,313	342,722,537
Profit before revenue tax, income tax and levy		17,755,802,207	17,290,022,889
Final taxes - levy	43	(1,636,103,503)	(1,714,365,370)
Profit before income tax		16,119,698,704	15,575,657,519
Income tax expense	43	(2,799,958,998)	(2,438,540,940)
Profit for the year		13,319,739,706	13,137,116,579
Attributable to:			
Equity holders of the holding company		9,238,807,583	9,442,985,772
Non-controlling interests		4,080,932,123	3,694,130,807
		13,319,739,706	13,137,116,579
Earnings per share - basic and diluted	44	425.95	435.37

The annexed notes form an integral part of these consolidated financial statements.

Chief Executive Officer **Chairman / Director** **Chief Financial Officer**

SHC

Sapphire Textile Mills Limited
Consolidated Statement Of Other Comprehensive Income
For the Year Ended June 30, 2026

	2026	2025
	---Rupees---	
Profit after taxation	**13,319,739,706**	13,137,116,579
Other comprehensive income		
Items that may be reclassified to statement of profit or loss subsequently		
Net - gain / (loss) on remeasurement of forward foreign currency contracts	**386,410,627**	(108,448,112)
Net - gain / (loss) on remeasurement of forward foreign currency contracts - associates	**1,536,033**	(229,939)
	387,946,660	(108,678,051)
Net exchange difference on translation of foreign operations	**(57,737,533)**	82,208,798
Items that will not be reclassified to statement of profit or loss subsequently		
Unrealised gain on equity instruments at fair value through other comprehensive income		
- long term	**2,448,319,519**	1,853,330,513
- short term	**942,949,240**	1,479,028,579
	3,391,268,759	3,332,359,092
Impact of deferred tax	**(500,465,445)**	(555,782,775)
Unrealised gain on equity instruments at fair value through other comprehensive income - associates	**62,688,131**	36,411,554
Realised gain on sale of investment at fair value through other comprehensive income	**558,492,894**	444,129,898
Actuarial loss on re-measurement of staff retirement benefit obligation - net of tax	**(16,570,016)**	(39,859,809)
Actuarial loss on re-measurement of staff retirement benefit obligation - associates	**(794,951)**	(2,367,782)
Impact of deferred tax	**-**	13,421,829
	(17,364,967)	(28,805,762)
	3,494,619,372	3,228,312,007
Total comprehensive income for the year	**17,144,568,205**	16,338,959,333
Attributable to:		
Equity holders of the parent	**13,063,636,082**	12,644,828,526
Non- controlling interests	**4,080,932,123**	3,694,130,807
	17,144,568,205	16,338,959,333

The annexed notes form an integral part of these consolidated financial statements.

Chief Executive Officer **Chairman / Director** **Chief Financial Officer**

SHC

Sapphire Textile Mills Limited
Consolidated Statement Of Changes In Equity
For the Year Ended June 30, 2026

	Issued, subscribed and paid-up capital	Reserves									Non-Controlling Interests	Total
		Capital				Revenue						
		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	Unrealized gain on translation of foreign operation	Cash flow hedge reserve	General	Unappropriated profit	Sub-total		
	------------------------ Rupees ------------------------											
Balance as at July 01, 2024	216,897,910	782,796,090	65,000,000	-	1,463,138,294	315,839,718	61,986,797	1,330,000,000	59,251,417,488	63,270,178,387	20,176,661,419	83,663,737,716
Final dividend @ Rs. 10 per share - STML	-	-	-	-	-	-	-	-	(216,897,910)	(216,897,910)	-	(216,897,910)
Interim dividend @ Rs. 25.5 per share - STML	-	-	-	-	-	-	-	-	(553,089,671)	(553,089,671)	-	(553,089,671)
First interim dividend @ Rs.1.8403 per share - SWPCL	-	-	-	-	-	-	-	-	-	-	(180,000,000)	(180,000,000)
First interim dividend @ Rs.3.00625 per share - TBCL	-	-	-	-	-	-	-	-	-	-	(1,071,875,000)	(1,071,875,000)
Reclassification	-	-	-	30,730,000,000	-	-		(1,330,000,000)	(29,400,000,000)	-	-	-
Total comprehensive income for the year ended June 30, 2025												
Profit for the year	-	-	-	-	-	-	-	-	9,442,985,772	9,442,985,772	3,694,130,807	13,137,116,579
Other comprehensive income / (loss)	-	-	-	-	2,812,987,871	82,208,798	(108,678,051)	-	(28,805,762)	2,757,712,856	-	2,757,712,856
	-	-	-	-	2,812,987,871	82,208,798	(108,678,051)	-	9,414,180,010	12,200,698,628	3,694,130,807	15,894,829,435
Reclassification adjustment of realised loss on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	(444,129,898)	-	-	-	444,129,898	-	-	-
Adjustment on account of group taxation of subsidiary companies (SRL &DTL) -note 5.19	-	-	-	-	-	-	-	-	229,730,844	229,730,844		229,730,844
Share of increase in reserves of associated companies under equity method	-	-	-	-	-	-	-	-	17,012,462	17,012,462	-	17,012,462
Balance as at June 30, 2025	**216,897,910**	**782,796,090**	**65,000,000**	**30,730,000,000**	**3,831,996,267**	**398,048,516**	**(46,691,254)**	**-**	**39,186,483,122**	**74,947,632,741**	**22,618,917,226**	**97,783,447,877**
Balance as at July 01, 2025	216,897,910	782,796,090	65,000,000	30,730,000,000	3,831,996,267	398,048,516	(46,691,254)	-	39,186,483,122	74,947,632,741	22,618,917,226	97,783,447,877
Transactions with owners												
Interim dividend for the year ending June 30, 2026 @ Rs. 10 per share - STML									(216,897,910)	(216,897,910)	-	(216,897,910)
Final dividend @ Rs 1.924 per share - TBCL	-	-	-	-	-	-	-	-	-	-	(686,000,000)	(686,000,000)
1st Interim dividend @ Rs. 1.8403 per share - SWPCL									-	-	(180,000,000)	(180,000,000)
2nd interim dividend @ Rs.9.2013 per share - SWPCL	-	-	-	-	-	-	-	-	-	-	(900,000,000)	(900,000,000)
Interim dividend @ Rs 1.924 per share - TBCL									-	-	(686,000,000)	(686,000,000)
Interim dividend @ Rs.2.147 per share - SWPL	-	-	-	-	-	-		-	-	-	(210,000,000)	(210,000,000)
Interim dividend @ Rs.2.044 per share - TBCL	-	-	-	-	-		-	-	-	-	(728,875,000)	(728,875,000)
Total comprehensive income for the year ended June 30, 2026												
Profit for the year	-	-	-	-	-	-	-	-	9,238,807,583	9,238,807,583	4,080,932,123	13,319,739,706
Other comprehensive income / (loss)	-	-	-	-	3,511,984,341	(57,737,533)	387,946,660	-	(17,364,967)	3,824,828,501	-	3,824,828,501
	-	-	-	-	3,511,984,341	(57,737,533)	387,946,660	-	9,221,442,616	13,063,636,084	4,080,932,123	17,144,568,207
Reclassification adjustment of realised loss on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	(558,492,894)	-	-	-	558,492,894	-	-	-
Share of increase in reserves of associated companies under equity method	-	-	-	-	-	-	-	-	210,240,327	210,240,327	-	210,240,327
Balance as at June 30, 2026	**216,897,910**	**782,796,090**	**65,000,000**	**30,730,000,000**	**6,785,487,714**	**340,310,983**	**341,255,406**	**-**	**48,959,761,049**	**88,004,611,242**	**23,308,974,349**	**111,530,483,501**

The annexed notes form an integral part of these consolidated financial statements.

Chief Executive Officer

Chairman / Director

Chief Financial Officer

SHC

Sapphire Textile Mills Limited
Consolidated Statement Of Cash Flows
For the Year Ended June 30, 2026

	Note	2026	2025
		---Rupees---	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	45	39,694,059,797	29,304,831,342
Change in long term loans, advances and deposits		(1,152,507,472)	(112,860,197)
Finance cost paid		(6,692,368,385)	(9,032,577,355)
Taxes paid		(6,653,818,977)	(6,247,089,696)
Staff retirement benefit paid		(364,610,980)	(244,420,257)
Accumulating compensated absences paid		(4,370,053)	(13,621,657)
Net cash generated from operating activities		24,826,383,930	13,654,262,180
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditure		(16,726,340,007)	(8,447,010,742)
Purchase of intangibles		(530,939,566)	-
Exploration and evaluation expenditure		(3,904,900)	(4,500,000)
Proceeds from disposal of investment property		193,137,648	-
Proceeds from disposal of operating fixed assets		437,131,436	255,321,535
Investments in shares and certificates		(2,611,298,396)	(2,463,011,608)
Proceeds from sale of equity instrument		456,682,707	2,083,718,009
Rental income received		14,382,564	13,613,106
Dividend income received - others		1,062,941,493	1,023,926,864
Dividend income received - associates		9,359,745	28,263,852
Interest income received		1,056,034,353	1,155,857,201
Net cash used in investing activities		(16,642,812,923)	(6,353,821,783)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term finances - obtained		12,147,482,934	4,115,608,853
- repaid		(13,089,958,234)	(12,666,769,167)
Exchange (loss) / gain on translation of foreign subsidiaries		(27,551,303)	20,786,372
Dividend paid		(3,607,705,713)	(2,352,381,509)
Short term borrowings - net		(2,436,939,582)	6,638,345,217
Lease liabilities		(1,589,642,222)	(1,221,927,397)
Net cash used in financing activities		(8,604,314,120)	(5,466,337,632)
Net increase in cash and cash equivalents		(420,743,113)	1,834,102,766
Net foreign exchange difference		24,467,531	44,055,204
Cash and cash equivalents - at beginning of the year		19,411,721,135	17,533,563,165
Cash and cash equivalents - at end of the year		19,015,445,553	19,411,721,135

The annexed notes form an integral part of these consolidated financial statements.

Chief Executive Officer **Chairman / Director** **Chief Financial Officer**

SHC