Sapphire Fibres Limited

Corporate Briefing Session 2026





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01

Sapphire Fibres Limited







Introduction

Sapphire Fibres Limited (SFL) was incorporated in Pakistan on 05 June 1979 as a public limited company. The shares of the company are listed on Pakistan Stock Exchange. SFL is principally engaged in manufacturing and sales of yarn, fabric and garments.

Sapphire Electric Company Limited (SECL), a subsidiary of SFL, operates a combined-cycle power plant under a 30-year PPA with NTDC, effective October 05, 2010. Additionally, SFL subsidiary, Sapphire Electronics (Private) Limited, incorporated in September 2024, is engaged in the manufacturing and trading of electronic products and home appliances.



Yarn

77.59m Lbs

61.71m Lbs



Denim Fabric

20.40m Mtrs

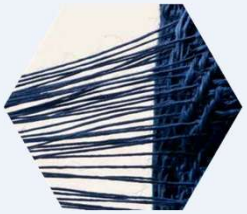
15.44m Mtrs



Denim Garments

24.96m Pcs

0.98m Pcs



Knited Fabric & Garments

14.55m Lbs

6.91m Lbs



Electronics

276K units

58K units



Power Plant

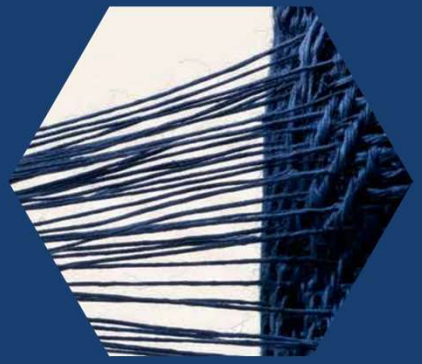
212 MW Power Plant

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Strategic / Operational Developments







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Strategic / Operational Developments



Denim Fabric

During the year, the Denim Division made capital investments aggregating Rs. 234 million in the installation of a dust removal system for weaving operations, a Brushing Machine (Model Easy Supreme), and a 2.0 MW rooftop-mounted solar power system.



Spinning Division

During the year, the Company made capital investments aggregating Rs. 1,706 million in the Spinning Division, covering the extension of the solar power system by 1.228 MW, installation of Ring Spinning Frames, an Air Conditioning Plant, Pressing Machine, Lycra Attachments, Dust and Waste Removal System, Savio Autocone Winder, Simplex Machine, Rieter C81 Card Machine, Rieter Ring Machine, Blow Room Cotton Line and other textile auxiliary machinery.



Denim Apparel

The Company during the year has invested Rs.1,179 million on Land, Buildings and Machinery.



Electronics

The Company during the year has invested Rs.346 million on Buildings and Machinery .

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Historical Financial Highlights

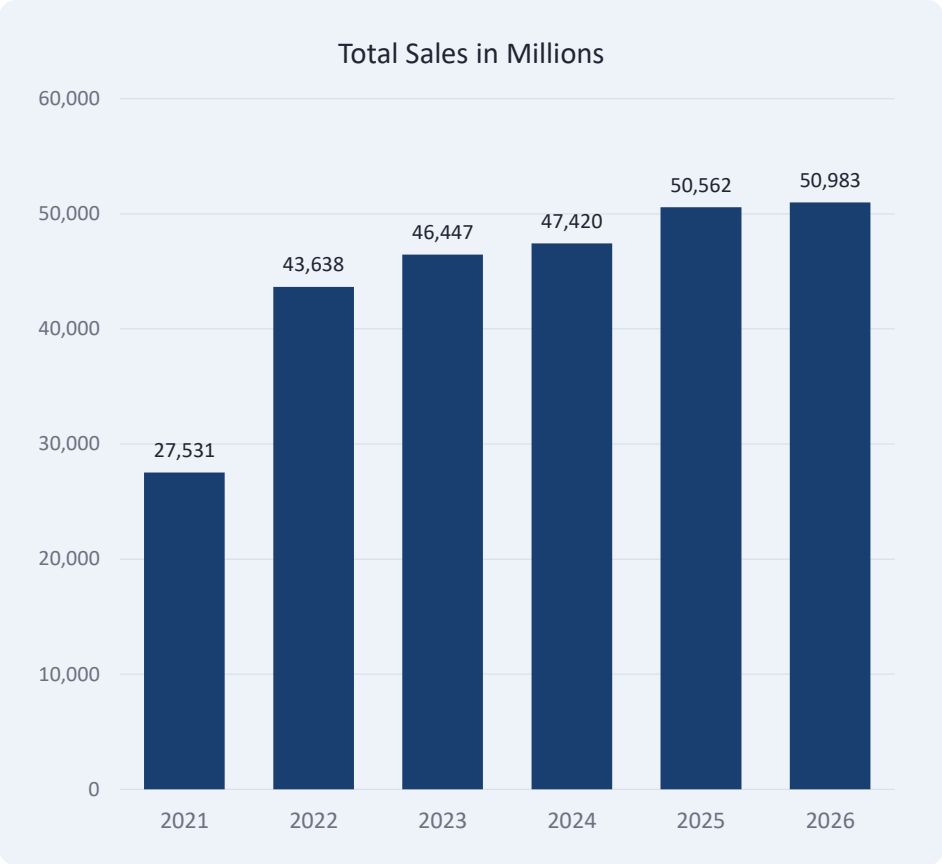






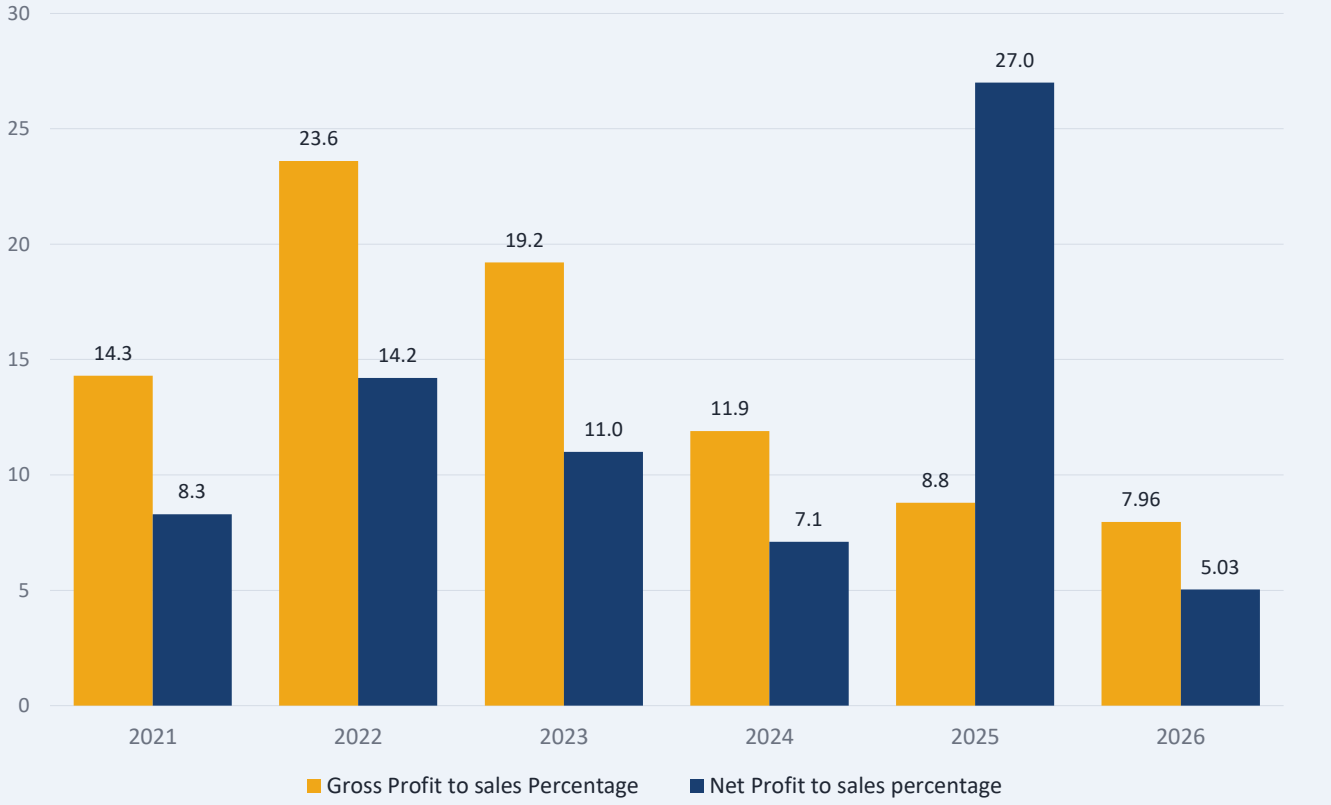
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Sales


Total Sales in Millions
60,000
50,000
40,000
30,000
20,000
10,000
0
27,531
43,638
46,447
47,420
50,562
50,983
2021
2022
2023
2024
2025
2026


Export Sales
Local Sales
2026
23,005
27,978
2025
25,225
25,337
2024
38,638
8,782
2023
38,959
7,488
2022
38,364
5,274
2021
22,343
5,188
0
5,000
10,000
15,000
20,000
25,000
30,000
35,000
40,000
45,000

Profits to Sales

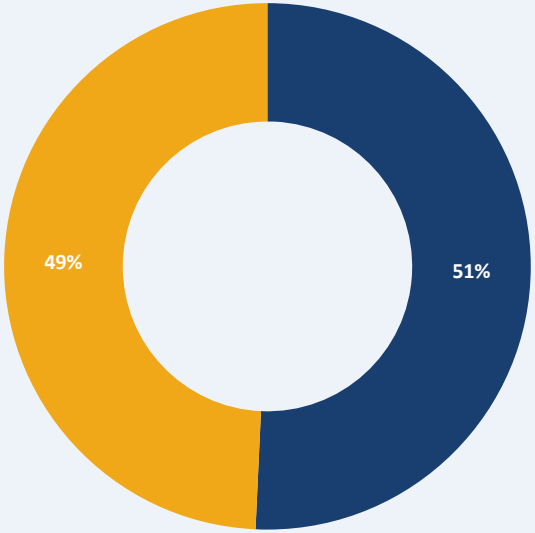




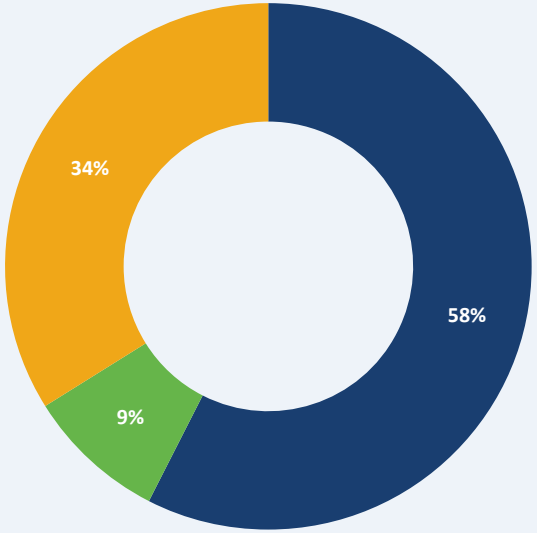


Vertical Analysis (2026)

VERTICAL ANALYSIS-TOTAL ASSETS (2026)



VERTICAL ANALYSIS-TOTAL EQUITY & LIABILITIES (2026)



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Financial Results 2026 vs 2025



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Key Highlights

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Sales
▲ 0.8%

Net Profit
▼ 81.3%

Dividend
100%

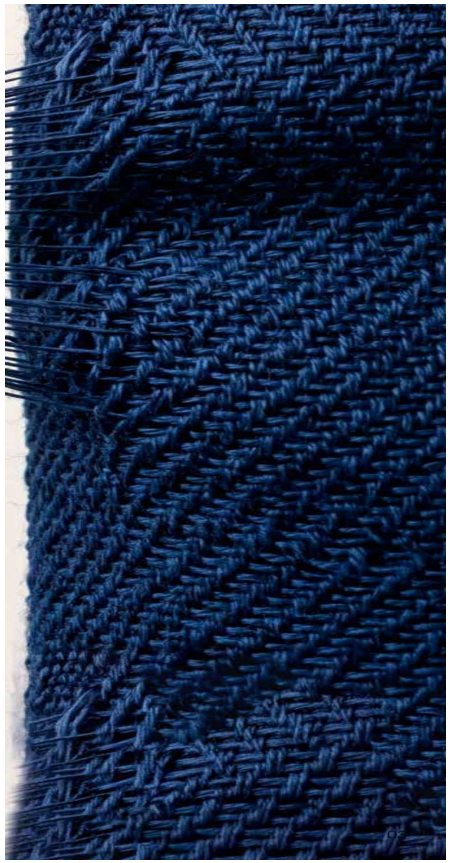
Current Ratio
▲ 7.4%

Break-up Value
▲ 7.6%



Statement of Value Addition and its Distribution

	2026		2025	
	Rs. in million	%age	Rs. in million	%age
Value addition				
Sales	50,983	90.12	50,562	72.83
Other income	5,588	9.88	18,865	27.17
Total	**56,571**	**100.00**	**69,427**	**100.00**
Value distribution				
Cost of sales	46,924	82.95	46,112	66.42
Distribution Expense	1,807	3.19	2,087	3.01
Administrative and other expenses	1,186	2.10	899	1.29
Finance cost	2,606	4.61	2,076	2.99
Taxation	1,485	2.63	4,576	6.59
Dividend to shareholders	249	0.44	206	0.30
Profit retained for future growth	2,314	4.08	13,471	19.40
Total	**56,571**	**100.00**	**69,427**	**100.00**



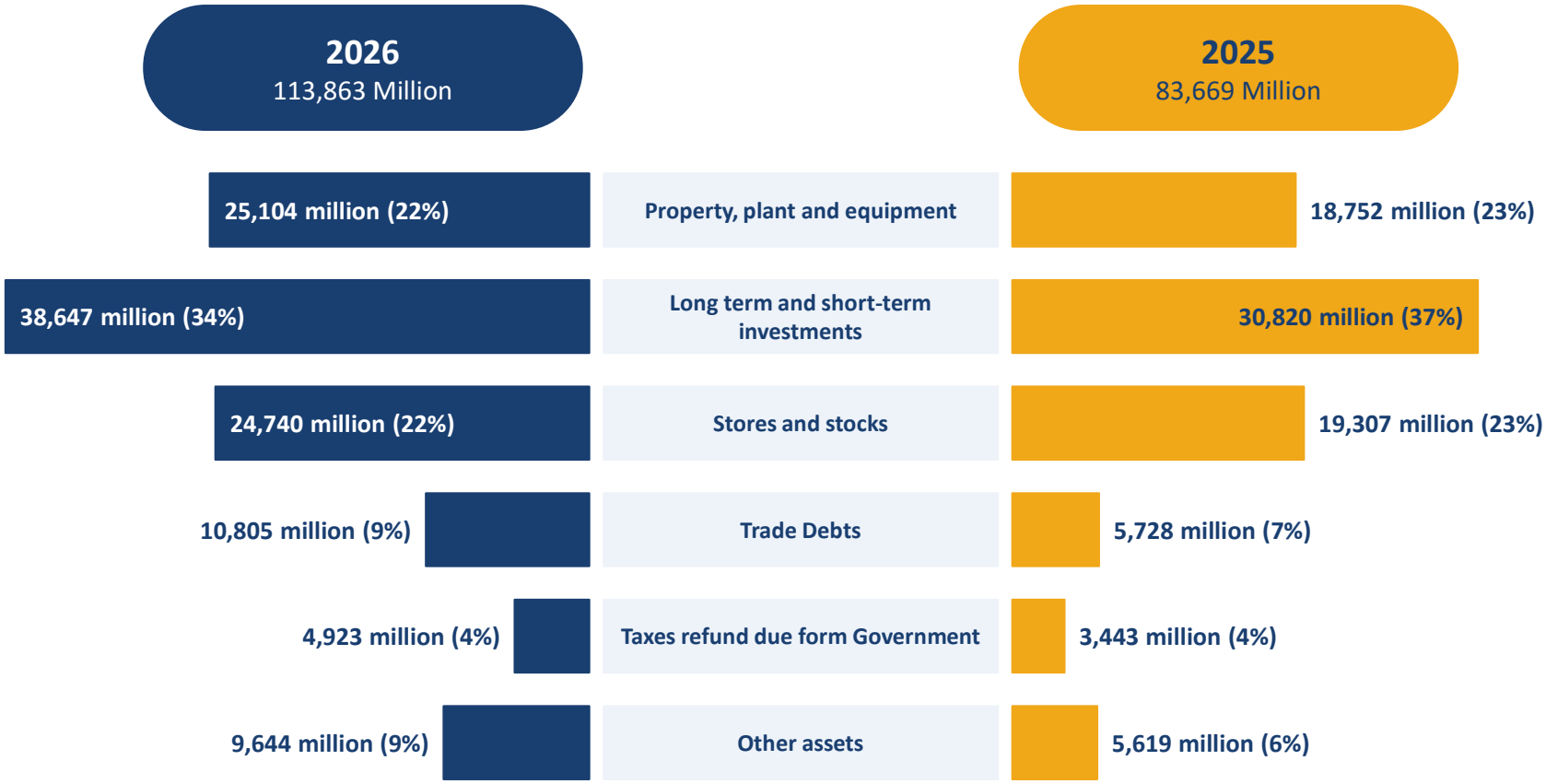
Consolidated Income Statement

	2026	2025
	Rs. in million	Rs. in million
Sales	59,587	62,439
Cost of sales	(54,835)	(56,355)
Gross Profit	**4,752**	**6,084**
Distribution Expense	(1,823)	(2,087)
Administrative and other expenses	(1,437)	(1,245)
Other income	1,985	1,525
Impact of Amendment Agreement with CPPA-G	(50)	(2,823)
Finance cost	(2,711)	(2,245)
Share of Profit of Associated Companies	6,032	38,840
Profit before Taxation	**6,748**	**38,049**
Taxation	(1,648)	(4,619)
Profit after Taxation	**5,100**	**33,430**

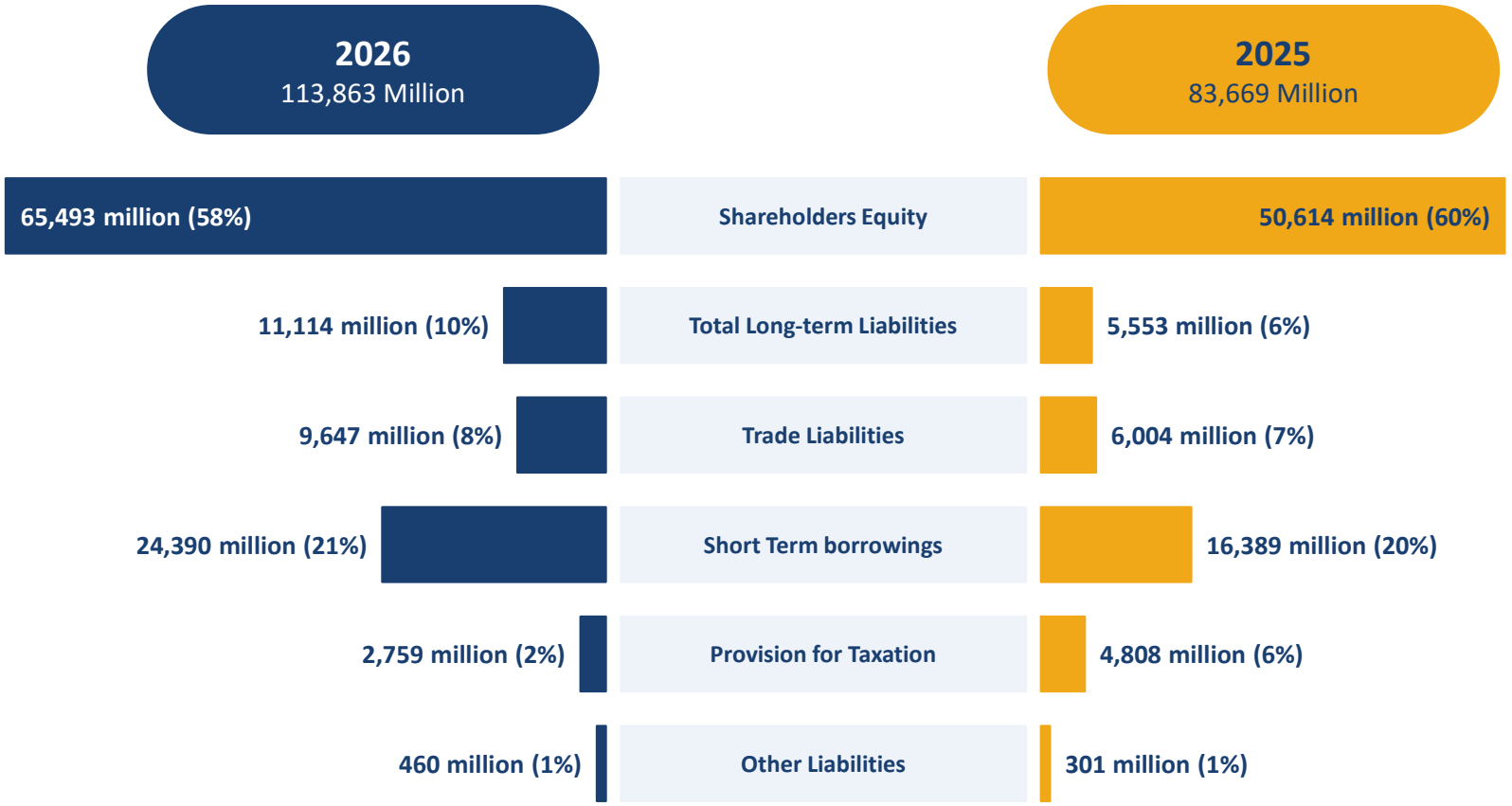




Balance Sheet Assets



Balance Sheet Equity & Liability



Consolidated Balance Sheet – Assets

	2026	2025
	Rs. (Million)	Rs. (Million)
Property, plant and equipment	35,479	28,512
Long and short term investments	68,469	58,800
Stores and stocks	30,535	19,615
Trade debts	14,011	8,227
Cash and banks	2,170	2,274
Other assets	13,023	8,959
Total	**163,687**	**126,387**





Consolidated Balance Sheet – Equity & Liabilities

	2026	2025
	Rs. (Million)	Rs. (Million)
Equity of parent shareholders	103,409	84,697
Non-controlling interest	5,971	5,949
Long term liabilities	11,122	5,602
Trade liabilities	13,421	8,563
Short term borrowing	26,498	16,460
Taxation	2,791	4,814
Other liabilities	475	302
Total	**163,687**	**126,387**





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Future Outlook



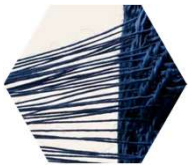




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Future Outlook



The global economic environment is expected to remain uncertain, with geopolitical developments, energy price volatility and fluctuating consumer demand continuing to influence international trade and textile markets.



Pakistan's textile sector will require sustained policy support, competitive energy costs, a predictable taxation regime and timely tax refunds to enhance competitiveness, improve productivity and promote export growth and value addition.



The Company will remain focused on diversifying its businesses and markets, strengthening core operations and optimizing capital deployment to achieve sustainable growth, enhance operational efficiency and maximize long term shareholder returns.

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Q & A Session







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Thanks!

