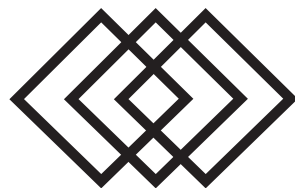


CONDENSED INTERIM
FINANCIAL INFORMATION
FOR THE NINE MONTHS ENDED
(MARCH 31, 2025)
(UN-AUDITED)



IMPERIAL LIMITED

IMPERIAL LIMITED



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Corporate Information

Board of Directors	Mr. Waqar Ibn Zahoor Bandey Mr. Naveed M. Sheikh Mr. Muhammad Tariq Mr. Ibrahim Naveed Sheikh Mr. Shahzad Ullah Khan Mr. Najam Faiz Mrs. Fakhra Chaudhry	- Chairman - Director/CEO - Director - Director - Director - Director - Director
Audit Committee	Mr. Shahzad Ullah Khan Mr. Muhammad Tariq Mr. Ibrahim Naveed Sheikh Mrs. Fakhra Chaudhry	- Chairman - Member - Member - Member
HR & Remuneration Committee	Mr. Najam Faiz Mr. Ibrahim Naveed Sheikh Mr. Muhammad Tariq	- Chairman - Member - Member
Chief Financial Officer	Mr. Abdul Qadir	
Head of Internal Audit	Mr. Mohsin Meraj	
Company Secretary	Mr. Falraz Anwer	
Financial Institutions	Soneri Bank Limited The Bank of Khyber Habib Bank Limited HBL Microfinance Bank Limited U Microfinance Bank Limited	
Auditors	UHY Hassan Naem & Co. Chartered Accountants	
Legal Advisors	Mrs. Aniqua Sheikh Advocate	
Registered Office	Ismail Aiwan-e-Science Building, 205 Ferozepur Road Lahore-54600 Ph # + 92 (042) 3575-8970 + 92 (042) 3575-1308 Fax # +92 (042) 3576-3247	
Shares Registrar	Hameed Majeed Associates (Pvt) Limited H.M. House, 7-Bank Square, Lahore. Ph # + 92 (042) 3723-5081-2 Fax # + 92(042) 3735-8817	
Production Facilities	Hydroponic Project Village Shori Manika Tehsil Pindi Bhattian, District Hafizabad Assets Classified held for Sale Karmanwala, Tehsil Phalia Distt. Mandi Bahauddin Ph # + 92 (546) 541-151/54 Fax # + 92 (546) 541-162	





IMPERIAL LIMITED

DIRECTORS' REVIEW TO THE MEMBERS

Dear Members,

The interim financial statements for the nine months ended March 31, 2025, are presented in compliance with the International Accounting Standards (IAS), the Companies Act, 2017, and the Rule Book of the Pakistan Stock Exchange Limited.

Financial Performance

During the period under review, the Company reported revenue of Rs. 246.834 million, compared to Rs. 279.413 million in the corresponding period last year. The decline in revenue is primarily attributed to the reduction in the markup rate by the State Bank of Pakistan.

The operating profit, after accounting for administrative and other expenses, stood at Rs. 134.690 million, compared to Rs. 136.316 million in the same period last year.

The net profit for the period amounted to Rs. 91.186 million, compared to Rs. 86.301 million in the corresponding period of the previous year. Earnings per share (EPS) for the period stood at Rs. 0.92 per share, compared to Rs. 0.87 per share in the same period last year.

Strategic Business Developments

The Company is currently in the process of divesting its remaining assets, including a composite sugar manufacturing facility located in Phalia, District Mandi Bahauddin. This decision is in line with the resolution passed by the Shareholders in the 18th Annual General Meeting of the Company.

Proceeds from the sale of these assets will be strategically allocated alongside the Company's existing funds in accordance with its Object Clause and the business activities permitted under its Memorandum of Association.

Future Outlook

The Board remains committed to maximizing shareholder value by focusing on prudent financial management and strategic capital deployment. The Company will continue to explore growth opportunities that align with its long-term vision and corporate objectives.

Acknowledgment

The Board of Directors expresses its gratitude to the shareholders, customers, employees, and regulatory authorities for their continued support and confidence in the Company.

For and on behalf of the Board

Waqar Ibn Zahoor Bandey
Chairman

Lahore
Wednesday, April 30, 2025

Naveed Mughis. Sheikh
Chief Executive Officer

Condensed Interim Statement of Financial Position (Un-audited)

As at March 31, 2025

		(Un-audited) 31-March 2025 (Rupees in '000')	(Audited) 30-June 2024 (Rupees in '000')
	Note		
ASSETS			
Non-Current Assets			
Property, plant and equipment	5	899,014	858,645
Current Assets			
Stores, spares and loose tools		221,307	207,035
Project cost held for sale	6	846,901	904,493
Loan and advances		108,136	134,048
Trade deposits, prepayments and other receivables		20,145	18,507
Accrued mark-up		7,487	9,209
Short-term investments	7	1,605,012	1,467,838
Tax refunds due from government		316,266	269,926
Cash and bank balances	8	98,033	195,019
		3,223,287	3,206,075
Non-current assets held for sale	9	8,739,814	8,739,814
		12,862,115	12,804,535
EQUITY AND LIABILITIES			
Share Capital And Reserves			
Authorized share capital 100,000,000 (2024: 100,000,000)			
Ordinary shares of Rs. 10 each	10	1,000,000	1,000,000
Issued, subscribed and paid-up share capital	10	990,200	990,200
Surplus on revaluation of property, plant and equipment	11	5,528,996	5,528,996
Revenue reserves - unappropriated profit		3,911,099	3,819,913
		10,430,295	10,339,109
Non-Current Liabilities			
Deferred liabilities	12	1,837,288	1,852,017
Current Liabilities			
Trade and other payables	13	594,532	613,409
Contingencies and commitments	14		
		12,862,115	12,804,535

The annexed notes from 1 to 21 form an integral part of these condensed interim financial statements.



Chief Executive Officer



Director



Chief Financial Officer



IMPERIAL LIMITED

Condensed Interim Statement of Profit or Loss (Un-audited)

For the nine months and three months periods ended March 31, 2025

	Nine months ended		Three months ended	
	31-March 2025	31-March 2024	31-March 2025	31-March 2024
Note	(Rupees in '000')	(Rupees in '000')	(Rupees in '000')	(Rupees in '000')
Profit or loss - continuing operations				
Revenue	15 246,834	279,413	78,585	87,136
Gross profit	246,834	279,413	78,585	87,136
Administrative expenses	(112,851)	(143,252)	(27,251)	(45,804)
Other operating expenses	(5)	(720)	-	(24)
Other operating income	828	968	-	170
	(112,027)	(143,004)	(27,251)	(45,658)
Profit from operations	134,806	136,409	51,334	41,478
Finance cost	(116)	(93)	(30)	(8)
Profit before taxation	134,690	136,316	51,304	41,470
Taxation	(18,518)	(16,393)	(7,466)	(5,009)
Profit after taxation - continuing operations	116,172	119,923	43,838	36,461
Loss after taxation - discontinued operations	16 (24,986)	(33,622)	(7,379)	(10,127)
Profit after taxation	91,186	86,301	36,459	26,334
Earnings per share - basic and diluted	0.92	0.87	0.37	0.27

The annexed notes from 1 to 21 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer

Condensed Interim Statement of Other Comprehensive Income / (Loss) (Un-Audited)

For the nine months and three months periods ended March 31, 2025

	Nine months ended		Three months ended	
	31-March 2025 (Rupees in '000')	31-March 2024 (Rupees in '000')	31-March 2025 (Rupees in '000')	31-March 2024 (Rupees in '000')
Profit for the period - continuing operations	116,172	119,923	43,838	36,461
Loss for the period - discontinued operations	(24,986)	(33,622)	(7,379)	(10,127)
Other comprehensive income	-	-	-	-
Total comprehensive income / (loss)	<u>91,186</u>	<u>86,301</u>	<u>36,459</u>	<u>26,334</u>

The annexed notes from 1 to 21 form an integral part of these condensed interim financial statements.



Chief Executive Officer



Director



Chief Financial Officer



IMPERIAL LIMITED

Condensed Interim Statement Of Cash Flows (Un-Audited)

For the nine months period ended March 31, 2025

	31-March 2025	31-March 2024
Note	(Rupees in '000')	(Rupees in '000')
Cash flows from operating activities		
Profit before taxation and levy	134,690	136,316
Adjustments for:		
Finance cost	116	93
Depreciation of property, plant and equipment	8,071	8,182
	8,188	8,275
Operating profit before working capital changes	142,878	144,591
Working capital Changes		
Stores, spares and loose tools	(14,272)	-
Stock in Trade	57,592	(51,544)
Loan and advances	25,912	(30,898)
Accrued mark-up	1,722	(22,116)
Trade deposits, prepayments and other receivables	(1,637)	(1,218)
Trade and other payables	(18,877)	(186)
	50,439	(105,962)
Cash generated from operations	193,317	38,629
Finance cost paid	(116)	(93)
Staff retirement benefits - gratuity paid	(14,744)	(136)
Income tax paid	(64,842)	(40,447)
	(79,702)	(40,676)
Net cash generated from operating activities - continuing operations	113,615	(2,047)
Net cash used in operating activities - discontinued operations	17.1 (24,986)	(33,622)
Cash flows from investing activities		
Capital expenditure on property, plant and equipment	-	9,147
Capital work in process	(48,441)	(152,776)
Short-term investments	(137,174)	168,831
Net cash used in investing activities-continuing operations	(185,615)	25,202
Net cash generated from investing activities - discontinued operations	17.2 -	-
Cash flows from financing activities		
Net cash generated from financing activities - continuing operations	-	-
Net cash generated from financing activities - discontinued operations	17.3 -	-
Net decrease in cash and cash equivalents	(96,986)	(10,467)
Cash and cash equivalents at the beginning of the period	195,019	1,132,361
Cash and cash equivalents at the end of the period	98,033	1,121,894

The annexed notes from 1 to 21 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer

Condensed Interim Statement Of Changes In Equity (Un-Audited)

For the nine months period ended March 31, 2025

	Share Capital	Reserves		Total
		Capital	Revenue	
		Revaluation surplus	Unappropriated profit	
----- (Rupees in '000') -----				
Balance as at June 30, 2023 (Audited)	990,200	5,528,996	3,741,683	10,260,879
Profit for the period	-	-	86,301	86,301
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	86,301	86,301
Balance as at March 31, 2024 (Un-Audited)	990,200	5,528,996	3,827,984	10,347,180
Balance as at June 30, 2024 (Audited)	990,200	5,528,996	3,819,913	10,339,109
Profit for the period	-	-	91,186	91,186
Other comprehensive income	-	-	-	-
	-	-	91,186	91,186
Balance as at March 31, 2025 (Un-Audited)	990,200	5,528,996	3,911,099	10,430,295

The annexed notes from 1 to 21 form an integral part of these condensed interim financial statements.



Chief Executive Officer



Director



Chief Financial Officer



Notes to the financial statements

For the nine months period ended March 31, 2025

1 Reporting entity

Imperial Limited ("the Company") was incorporated in Pakistan on May 09, 2007 under the Companies Ordinance, 1984 (Now Companies Act, 2017). The shares of the Company are quoted on Pakistan Stock Exchange Limited. The Company's registered office is situated at Ismail Aiwane-Science building 205, Ferozepur road, Lahore.

The principle line of business is to carry on the business of buying, selling, holding or otherwise acquiring or investing the capital of the Company in any sort of financial instruments but not to act as an investment / brokerage company.

Previously, the Company in its Annual General Meeting resolved to dispose of its land, building and plant and machinery related to sugar and distillery sector. Whole of the land, building and plant and machinery located at Mian Channu was disposed of in August 21, 2017, whereas assets and ethanol manufacturing facilities located at Tehsil Phalia, District Mandi Bahaudin are held for sale.

2 Basis of preparation

Statement of compliance

These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprised of:

- International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act, 2017.

Where the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

This condensed interim financial information is being submitted to the shareholders as required by the listing regulations of Pakistan Stock Exchange Limited and section 237 of the Companies Act, 2017.

This condensed interim financial information does not include all of the information and disclosures required for full annual financial statements, and should be read in conjunction with the financial statements of the Company for the year ended June 30, 2024.

Comparative condensed interim balance sheet is extracted from annual audited financial statements for the year ended June 30, 2024 and comparative condensed interim profit and loss account, condensed interim statement of comprehensive income, condensed interim statement of changes in equity and condensed interim cash flow statement are stated from un-audited condensed interim financial information for the period ended December 31, 2023.

3 Use of estimates and judgements

The preparation of this condensed interim financial information in conformity with approved accounting standards requires management to make estimates, assumptions and use judgments that affect the application of policies and the reported amounts of assets and liabilities and income and expenses. Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including reasonable expectations of future events. Revisions to accounting estimates are recognized prospectively commencing from the period of revision.

In preparing this condensed interim financial information, the significant judgments made by management in applying the Company's accounting policies and the key sources of estimation and uncertainty were the same as those applied to the financial statements as at and for the year ended June 30, 2024.

Notes to the financial statements

For the nine months period ended March 31, 2025

The Company's financial risk management objectives and policies are consistent with those disclosed in the financial statements as at and for the year ended June 30, 2024.

4 Material Accounting Policy Information

The accounting policies and method / basis of computation which have been used in the preparation of this condensed interim financial information are the same as those applied in the preparation of the financial statements for the preceding year ended June 30, 2024.

4.1 Changes In Accounting Standards, Interpretation And Pronouncement

There is no significant impact of new standards and amendments to standards, including any consequential amendments to other standards, with a date of initial application of July 01, 2019 as mentioned in the financial statements for the year ended June 30, 2024.

4.2 Functional and presentation currency

The condensed interim financial information is presented in Pak Rupees, which is the Company's functional and presentation currency.

5 Property, plant and equipment	Note	Un-Audited 31-Mar-25 (Rupees in '000')	Audited 30-Jun-24 (Rupees in '000')
Capital work in process	5.1	739,391	690,950
Operating fixed assets - owned	5.2	159,623	167,695
		<u>899,014</u>	<u>858,645</u>
5.1 This represents the expenditure on capital work in process incurred for the construction of building at Pindi Bhattia Site and installation of greenhouses imported from China.			
		Un-Audited 31-Mar-25 (Rupees in '000')	Audited 30-Jun-24 (Rupees in '000')
5.2 Operating fixed assets			
Opening book value		167,695	131,788
Additions / (adjustment) during the period / year		-	51,561
		<u>167,695</u>	<u>183,349</u>
Less: Depreciation charge for the period / year		(8,071)	(15,654)
Closing book value		<u>159,623</u>	<u>167,695</u>
6 Project cost held for sale			
		Un-Audited 31-Mar-25 (Rupees in '000')	Audited 30-Jun-24 (Rupees in '000')
Land held for construction / sale		391,169	499,420
Houses under construction		180,574	138,259
Finished Houses		275,158	266,814
		<u>846,901</u>	<u>904,493</u>
7 Short-term investments			
		Un-Audited 31-Mar-25 (Rupees in '000')	Audited 30-Jun-24 (Rupees in '000')
Investments in Mutual Funds		3,083	566,909
Investments in Term Deposit Receipts		1,601,929	900,929
		<u>1,605,012</u>	<u>1,467,838</u>



IMPERIAL LIMITED

Notes to the financial statements

For the nine months period ended March 31, 2025

8	Cash and bank balances	Un-Audited 31-Mar-25 (Rupees in '000')	Audited 30-Jun-24 (Rupees in '000')
	Cash in hand	1,265	1,461
	Cash with banks:		
	- Current accounts	1,913	1,836
	- Saving accounts	94,856	191,722
		96,769	193,558
		98,033	195,019
9	Non-current assets held for sale	Un-Audited 31-Mar-25 (Rupees in '000')	Audited 30-Jun-24 (Rupees in '000')
		Note	
	Opening balance	8,739,814	8,739,814
	Transferred from operating fixed assets	-	-
	Less: Assets disposed off during the period	-	-
	Less: Impairment charged during the period	-	-
	Closing balance	8,739,814	8,739,814
	9.1 Freehold land	1,106,449	1,106,448
	Building on freehold land	2,478,950	2,478,950
	Plant and machinery	5,137,124	5,137,125
	Furniture, fixture and equipment	17,291	17,291
		8,739,814	8,739,814
10	Share capital	Un-Audited 31-Mar-25	Audited 30-Jun-24
		-----Numbers-----	
10.1	Authorized share capital	100,000,000	100,000,000
		(Rupees in '000')	(Rupees in '000')
10.2	Authorized share capital	1,000,000	1,000,000
10.3	Issued, subscribed and paid-up share capital		
	64,020,000 (2024: 64,020,000) ordinary shares of Rupees 10/- each fully paid in cash	640,200	640,200
	35,000,000 (2024: 35,000,000) ordinary shares of Rupees 10/- each fully paid for consideration other than cash	350,000	350,000
		990,200	990,200
11	Surplus on revaluation of property, plant and equipment - net of tax	Un-Audited 31-Mar-25 (Rupees in '000')	Audited 30-Jun-24 (Rupees in '000')
	Opening balance	7,330,115	7,330,115
	Add: Surplus incorporated during the year	-	-
	Less: Incremental depreciation transferred to statement of changes in equity	-	-
	Less: Surplus transferred to statement of changes in equity on disposal of assets	-	-
		7,330,115	7,330,115
	Less: Related deferred tax liability	(1,801,119)	(1,801,119)
	Closing balance	5,528,996	5,528,996

Notes to the financial statements

For the nine months period ended March 31, 2025

12 Deferred liabilities	Un-Audited 31-Mar-25 (Rupees in '000')	Audited 30-Jun-24 (Rupees in '000')
Deferred taxation	1,801,119	1,801,119
Staff retirement benefits	36,169	50,898
	<u>1,837,288</u>	<u>1,852,017</u>

13 Trade and other payables

This mainly include advance from customers and trade creditors of the Company.

14 Contingencies and commitments

There is no material change in contingencies from the audited financial statements of the Company for the year ended June 30, 2024.

15 Revenue		Un-Audited Nine months ended 31-Mar-25 (Rupees in '000')	Un-Audited Nine months ended 31-Mar-24 (Rupees in '000')
	<i>Note</i>		
Income from investment		246,579	279,258
Income from Sale of Ivory Home	15.1	255	155
		<u>246,834</u>	<u>279,413</u>
15.1 Sale of Ivory Home		68,200	32,800
Cost of Sale	15.1.1	(67,945)	(32,645)
Net Profit		<u>255</u>	<u>155</u>

15.1.1 During the period two plots having no. 488 & 87 were sold (2023: one plot was sold having no. 336).

16 Profit or loss - discontinued operations	Un-Audited Nine months ended		Un-Audited Quarter ended	
	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
	(Rupees in '000')		(Rupees in '000')	
Sales - net	-	-	-	-
Cost of sales	-	-	-	-
Gross profit	-	-	-	-
Operating expenses				
Administrative expenses	-	-	-	-
Inoperative plant expenses	24,986	33,622	7,379	10,127
	(24,986)	(33,622)	(7,379)	(10,127)
Other operating expenses	-	-	-	-
Other operating income	-	-	-	-
Loss from operations	(24,986)	(33,622)	(7,379)	(10,127)
Finance cost	-	-	-	-
Loss before taxation	(24,986)	(33,622)	(7,379)	(10,127)
Taxation	-	-	-	-
Loss after taxation - discontinued operations	(24,986)	(33,622)	(7,379)	(10,127)



IMPERIAL LIMITED

Notes to the financial statements

For the nine months period ended March 31, 2025

	Un-Audited Nine months ended 31-Mar-25 (Rupees in '000')	Un-Audited Nine months ended 31-Mar-24 (Rupees in '000')
17 Cash flows from discontinued operations		
17.1 Cash flows from operating activities - discontinued operations		
Loss before taxation	(24,986)	(33,622)
Adjustments	-	-
Operating loss before working capital changes	(24,986)	(33,622)
Working capital changes	-	-
Net cash used in operating activities	(24,986)	(33,622)
17.2 Cash flows from investing activities - discontinued operations	-	-
17.3 Cash flows from financing activities - discontinued operations	-	-
Net decrease in cash and cash equivalents	(24,986)	(33,622)

18 Financial Risk Management

The Company's financial risk management objective and policies are consistent with that disclosed in the annual financial statements of the Company for the year ended June 30, 2024.

19 General

19.1 Figures in this condensed interim financial statements have been rounded off to the nearest thousand Rupee.

19.2 Corresponding Figures

Corresponding figures have been rearranged and reclassified, wherever necessary, for the purpose of comparison and for better presentation.

20 Date of authorization

This un-audited condensed interim financial statements have been authorized for issue on April 30, 2025 by the Board of Directors of the Company.

21 Events after statement of financial position date

There are no material subsequent events occurred after the statement of financial position date.

Chief Executive Officer

Director

Chief Financial Officer

ڈائریکٹرز کی جائزہ رپورٹ

محترم حصص داران،

31 مارچ 2025 کو ختم ہونے والے نو ماہ کے عبوری مالی گوشواروں کو انٹرنیشنل اکاؤنٹنگ اسٹینڈرڈز (IAS) کمپنیز ایکٹ 2017، اور پاکستان اسٹاک ایکسچینج لمیٹڈ کی رول بک کے مطابق پیش کیا گیا ہے۔

مالیاتی کارکردگی

آپ کی کمپنی کو اس نو ماہ میں مبلغ 246.834 ملین روپے کی آمدنی ہوئی ہے جبکہ یہ آمدن پچھلے سال اسی نو ماہ میں مبلغ 279.413 روپے تھی۔ محصولات میں کمی کی بنیادی وجہ اسٹیٹ بینک آف پاکستان کی جانب سے مارک اپ کی شرح میں کمی ہے۔

آپریٹنگ منافع، انتظامی اور دیگر اخراجات کے حساب سے 134.690 ملین روپے رہا جبکہ گزشتہ سال اسی مدت کے مقابلے میں 136.316 ملین روپے رہا۔

اس نو ماہ کے لیے خالص منافع مبلغ 91.186 ملین روپے کا تھا جبکہ یہ آمدن پچھلے سال اسی نو ماہ میں مبلغ 86.103 ملین روپے تھی۔ اس نو ماہ میں آمدن (EPS) فی حصہ 0.92 روپے ہے۔ جو کہ اسی تقابلی عرصہ میں پچھلے سال یہ آمدن 0.87 روپے فی حصہ تھی۔

اسٹریٹجک کاروباری ترقی

کمپنی فی الحال اپنے باقی ماندہ اثاثوں کو منقطع کرنے کے عمل میں ہے، بشمول پھالیہ، ضلع منڈی بہاؤ الدین میں واقع چینی بنانے کی ایک جامع سہولت۔ یہ فیصلہ کمپنی کے 18 ویں سالانہ جنرل میٹنگ میں شیئرز ہولڈرز کی طرف سے منظور کی گئی قرارداد کے مطابق ہے۔

ان اثاثوں کی فروخت سے حاصل ہونے والی رقم کو کمپنی کے موجودہ فنڈز کے ساتھ اس کی آجیکٹ کلارز اور اس کے میمورنڈم آف ایسوسی ایشن کے تحت اجازت دی گئی کاروباری سرگرمیوں کے ساتھ حکمت عملی کے ساتھ مختص کیا جائے گا۔

مستقبل کا نظائر

بورڈ سمجھدار مالیاتی انتظام اور نوزویراتی سرمائے کی تعیناتی پر توجہ مرکوز کرتے ہوئے حصص داران کی قدر کو زیادہ سے زیادہ کرنے کے لیے پرعزم ہے۔ کمپنی ترقی کے مواقع تلاش کرنا جاری رکھے گی جو اس کے طویل مدتی وژن اور کارپوریٹ مقاصد کے مطابق ہیں۔

اعتراف

بورڈ آف ڈائریکٹرز حصص داران، صارفین، ملازمین، اور ریگولیٹری حکام کا کمپنی میں مسلسل تعاون اور اعتماد کے لیے شکریہ ادا کرتا ہے۔

بورڈ آف ڈائریکٹرز کی جانب سے



نویدا ایم شیخ
چیف ایگزیکٹو آفیسر



وقار امین ظہور بانڈے
چیئر مین

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