

Imperial Limited

Condensed Interim Statement of Financial Position (Un-audited)

As at September 30, 2025

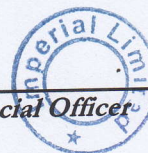
		September 30, 2025	June 30, 2025
	Note	Un-Audited (Rupees in '000')	Audited (Rupees in '000')
ASSETS			
Non-Current Assets			
Property, plant and equipment	5	904,121	905,844
Current Assets			
Stores, spares and loose tools		4,177	3,243
Stock in Trade	6	789,593	778,098
Loan and advances		161,844	152,287
Trade deposits, prepayments and other receivables		19,226	17,898
Accrued mark-up		862	8,846
Short-term investments	7	1,704,878	1,605,331
Tax refunds due from government		268,243	259,195
Cash and bank balances	8	46,232	191,829
		2,995,055	3,016,727
Non-current assets held for sale	9	8,849,931	8,849,931
		12,749,107	12,772,502
EQUITY AND LIABILITIES			
Share Capital And Reserves			
Authorized Share Capital 100,000,000 (2024: 100,000,000)		1,000,000	1,000,000
Ordinary Shares of Rs. 10 each			
Issued, Subscribed and Paid-up 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		3,921,073	3,864,134
		10,440,269	10,383,330
Non-Current Liabilities			
Deferred Liabilities	12	1,919,238	1,919,406
Current Liabilities			
Trade and other payables	13	389,601	469,767
Contingencies and commitments	14	12,749,107	12,772,502

The annexed notes from 1 to 22 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 First Quarter Ended September 30, 2025

		September 30, 2025	September 30, 2024
		Un-Audited	Un-Audited
		2025	2024
	Note	(Rupees in '000')	(Rupees in '000')
Profit or Loss - continuing operations			
Revenue	15	54,286	73,048
Gross profit		54,286	73,048
Administrative expenses		(37,986)	(47,823)
Other operating expenses		(136)	-
Other operating income	16	50,700	-
		12,579	(47,823)
Profit from Operations		66,865	25,225
Finance cost		(37)	(48)
Profit before Taxation		66,828	25,177
Taxation		(2,979)	(4,187)
Profit after Taxation - continuing operations		63,849	20,990
Profit/(Loss) after Taxation - discontinued operations	17	(6,910)	(6,291)
Profit after Taxation		56,939	14,699
Earnings per Share - basic and diluted		0.58	0.15

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Chief Executive Officer

Director

Chief Financial Officer



Imperial Limited
Condensed Interim Statement Of Cash Flows (Un-Audited)
For The First Quarter Ended September 30, 2025

		September 30, 2025 Un-Audited (Rupees in '000')	September 30, 2024 Un-Audited (Rupees in '000')
Cash flows from operating activities			
Profit before taxation and levy		56,939	25,177
Adjustments for:			
Finance cost		37	48
Income tax expenses		2,979	-
Provision for staff retirement benefits - gratuity		13,182	4,038
Loss on non-current assets held for sale		3,986	-
Depreciation of property, plant and equipment		3,145	13,988
		23,329	18,074
Operating profit before working capital changes		80,268	43,251
Working capital Changes			
Stores, spares and loose tools		(934)	-
Stock in Trade		(11,495)	11,535
Loan and advances		(9,557)	(13,295)
Accrued mark-up		7,984	8,429
Trade deposits, prepayments and other receivables		(1,328)	(9,748)
Trade and other payables		(80,166)	11,105
		(95,495)	8,026
Cash generated from operations		(15,227)	51,277
Finance cost paid		(37)	(48)
Staff retirement benefits - gratuity paid		(192)	(141)
Income tax paid		(29,171)	(14,976)
		(29,400)	(15,165)
Net cash generated from operating activities - continuing operations		(44,627)	36,112
Net cash used in operating activities - discontinued operations	18.1	-	-
Cash flows from investing activities			
Capital expenditure on property, plant and equipment		(302)	(111)
Capital work in process	5.1	(1,120)	(18,600)
Short-term investments		(99,547)	(137,871)
Net cash used in investing activities-continuing operations		(100,970)	(156,582)
Net cash generated from investing activities - discontinued operations	18.2	-	(6,291)
Cash flows from financing activities			
Net cash generated from financing activities - continuing operations		-	-
Net cash generated from financing activities - discontinued operations	18.3	-	-
Net decrease in cash and cash equivalents		(145,597)	(126,761)
Cash and cash equivalents at the beginning of the period		191,829	195,019
Cash and cash equivalents at the end of the period		46,232	68,258

The annexed notes from 1 to 22 form an integral part of these Condensed Interim Financial Statements.

Chief Executive Officer

Director

Chief Financial Officer



Imperial Limited
Condensed Interim Statement Of Changes In Equity (Un-Audited)
For The First Quarter Ended September 30, 2025

	Reserves			Total
	Share Capital	Capital	Revenue	
		Revaluation Surplus	Unappropriated Profit	
Balance as at July 01, 2024 (Audited)	990,200	5,528,996	3,819,913	10,339,109
Profit for the period	-	-	14,699	14,699
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	14,699	14,699
Balance as at September 30, 2024 (Un-Audited)	990,200	5,528,996	3,834,612	10,353,808
Balance as at July 1, 2025 (Audited)	990,200	5,528,996	3,864,134	10,383,330
Profit for the period	-	-	56,939	56,939
Other comprehensive income	-	-	-	-
	-	-	56,939	56,939
Balance as at September 30, 2025 (Un-Audited)	990,200	5,528,996	3,921,073	10,440,269

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Chief Executive Officer

Director

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