



March 2, 2026

**The General Manager**  
**Pakistan Stock Exchange**  
Stock Exchange Building,  
Stock Exchange Road,  
Karachi

**Executive Director/HOD**  
Offsite II Department, Supervision Division,  
Securities & Exchange Commission of Pakistan  
63 NIC Building, Jinnah Avenue, Blue Area,  
Islamabad

Subject: **Financial Results for the Quarter Ended December 31, 2025**

Dear Sir,

We have to inform you that the Board of Directors of our company in its meeting held on March 2, 2026 at 11:00 a.m., at Lahore recommended the following:

- |  |     |
|--|-----|
| (i) CASH DIVIDEND                            | Nil |
| (ii) BONUS SHARES                            | Nil |
| (iii) RIGHT SHARES                           | Nil |
| (iv) ANY OTHER ENTITLEMENT/CORPORATE ACTION: | Nil |
| (v) ANY OTHER PRICE-SENSITIVE INFORMATION:   | Nil |

The financial results of the Company for the quarter ended December 31, 2025 are enclosed. The Quarterly Report of the Company will be transmitted through PUCARS separately.

Pursuant to PSX Notice No. PSX/N-062 dated January 10, 2025 regarding enhancement in Form-3 and Form-7, Statement of Financial Position, Statement of Changes in Equity, and Statement of Cash Flows are also enclosed.

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Aliyaz Khan", written over a horizontal line.

**Company Secretary**

Encl: As above

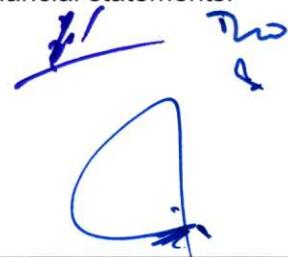
**Imperial Limited**  
**Condensed interim statement of financial position (Un-audited)**  
**As at December 31, 2025**

		(Un-audited) December 31, 2025	(Audited) June 30, 2025
	Note	(Rupees in 000)	
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	5	909,764	905,844
<b>Current assets</b>			
Stores, spares and loose tools		7,217	3,243
Development properties	6	791,694	778,098
Loan and advances		185,347	152,287
Trade deposits, prepayments and other receivables		18,060	17,898
Accrued mark-up		21,353	8,846
Short-term investments	7	1,701,668	1,605,331
Tax refund due from government		269,624	259,195
Cash and bank balances	8	15,887	191,829
		<b>3,010,850</b>	<b>3,016,727</b>
Assets held under disposal group	9	<b>8,849,932</b>	<b>8,849,931</b>
		<b>12,770,546</b>	<b>12,772,502</b>
<b>Equity and liabilities</b>			
<b>Share capital and reserves</b>			
Share capital	10	990,200	990,200
Revaluation surplus	11	5,528,996	5,528,996
Unappropriated profit		3,983,285	3,864,134
		<b>10,502,481</b>	<b>10,383,330</b>
<b>Non-current liabilities</b>			
Deferred liabilities	12	1,853,331	1,919,405
<b>Current liabilities</b>			
Trade and other payables	13	414,734	469,767
		<b>12,770,546</b>	<b>12,772,502</b>
<b>Contingencies and commitments</b>	<b>14</b>		

The annexed notes from 1 to 25 form an integral part of these condensed interim financial statements.

  
 Chief Executive

  
 Director

  
 Chief Financial Officer

Imperial Limited  
Condensed interim statement of profit or loss (Un-audited)  
For the six month period ended December 31, 2025

	Note	Six months ended		Three months ended	
		December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
<b>(Rupees in 000)</b>					
<b>Profit or loss - continuing operations</b>					
Revenue	15	113,013	168,249	58,727	95,201
Other income	16	50,990	828	290	828
Administrative expenses		(88,680)	(85,600)	(50,694)	(37,777)
Other operating expenses		(1,296)	(5)	(1,160)	(5)
<b>Profit / (loss) from operations</b>		<b>74,028</b>	<b>83,472</b>	<b>7,164</b>	<b>58,247</b>
Finance costs		(141)	(86)	(104)	(38)
<b>Profit before levies and income tax</b>		<b>73,887</b>	<b>83,386</b>	<b>7,060</b>	<b>58,209</b>
Levies	17	(9,665)	(11,052)	(6,686)	(6,865)
<b>Profit / (loss) before income tax expense</b>		<b>64,222</b>	<b>72,334</b>	<b>374</b>	<b>51,344</b>
Income tax		(19,714)	-	(19,714)	-
<b>Profit after taxation - continuing operations</b>		<b>44,508</b>	<b>72,334</b>	<b>(19,340)</b>	<b>51,344</b>
<b>Profit after taxation - discontinued operations</b>	18	<b>74,646</b>	<b>(17,607)</b>	<b>81,555</b>	<b>(11,316)</b>
<b>Profit after taxation</b>		<b>119,154</b>	<b>54,727</b>	<b>62,215</b>	<b>40,029</b>
<b>Earnings per share - basic and diluted</b>		<b>1.20</b>	<b>0.55</b>	<b>0.63</b>	<b>0.40</b>

The annexed notes from 1 to 25 form an integral part of these condensed interim financial statements.

  
\_\_\_\_\_  
Chief Executive

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Chief Financial Officer

**Imperial Limited**  
**Condensed interim statement of other comprehensive income (Un-audited)**  
**For the six month period ended December 31, 2025**

	<b>Six month ended</b>		<b>Three months ended</b>	
	<b>December 31, 2025</b>	<b>December 31, 2024</b>	<b>December 31, 2025</b>	<b>December 31, 2024</b>
	<b>(Rupees in 000)</b>			
Profit for the period - continuing operations	44,508	72,334	(19,340)	51,344
Profit/ (loss) for the period - discontinued operations	74,646	(17,607)	81,555	(11,316)
Other comprehensive income for the period	-	-	-	-
<b>Total comprehensive income for the period</b>	<b>119,154</b>	<b>54,728</b>	<b>62,214</b>	<b>40,029</b>

The annexed notes from 1 to 25 form an integral part of these condensed interim financial statements.



\_\_\_\_\_  
**Chief Executive**



\_\_\_\_\_  
**Director**



\_\_\_\_\_  
**Chief Financial Officer**

**Imperial Limited****Condensed interim statement of changes in equity (Un-audited)****For the six month period ended December 31, 2025**

	Capital Reserve		Revenue Reserves	Total
	Share Capital	Revaluation surplus	Unappropriated profit	
(Rupees in 000)				
Balance as at June 30, 2024 (Audited)	990,200	5,528,996	3,819,913	10,339,109
Profit for the half year ended December 31, 2024	-	-	54,727	54,727
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	54,727	54,727
Balance as at December 31, 2024 (Un-audited)	990,200	5,528,996	3,874,640	10,393,836
<b>Balance as at June 30, 2025 (Audited)</b>	<b>990,200</b>	<b>5,528,996</b>	<b>3,864,132</b>	<b>10,383,328</b>
Profit for the half year ended December 31, 2025	-	-	119,154	119,154
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	119,154	119,154
<b>Balance as at December 31, 2025 (Un-audited)</b>	<b>990,200</b>	<b>5,528,996</b>	<b>3,983,285</b>	<b>10,502,482</b>

The annexed notes from 1 to 25 form an integral part of these condensed interim financial statements.

  
\_\_\_\_\_  
Chief Executive  
\_\_\_\_\_  
Director  
\_\_\_\_\_  
Chief Financial Officer