

Imperial Limited

Condensed Interim Statement Of Financial Position (Un-Audited)

As at March 31, 2026

	Note	(Un-audited) March 31, 2026 (Rupees in 000)	(Audited) June 30, 2025
Assets			
Non-current assets			
Property, plant and equipment	5	917,021	905,844
Current assets			
Stores, spares and loose tools		8,030	3,243
Development properties	6	799,077	778,098
Loan and advances		181,478	152,287
Trade deposits, prepayments and other receivables		18,696	17,898
Accrued mark-up		18,785	8,846
Short-term investments	7	1,681,447	1,605,331
Tax refund due from government		281,755	259,195
Cash and bank balances	8	10,737	191,829
		3,000,004	3,016,727
Assets held under disposal group	9	8,849,931	8,849,931
		<u>12,766,956</u>	<u>12,772,502</u>
Equity and liabilities			
Share capital and reserves			
Share capital	10	990,200	990,200
Revaluation surplus	11	5,528,996	5,528,996
Unappropriated profit		3,984,298	3,864,134
		10,503,494	10,383,330
Non-current liabilities			
Deferred liabilities	12	1,853,331	1,919,405
Current liabilities			
Trade and other payables	13	410,131	469,767
		<u>12,766,956</u>	<u>12,772,502</u>
Contingencies and commitments	14		

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


Chief Financial Officer


Director


Chief Executive Officer

Imperial Limited

Condensed Interim Statement Of Profit Or Loss (Un-Audited)
For the Nine Months Period Ended March 31, 2026

	Note	Nine Months Ended		Three Months Ended	
		31-March 2026	31-March 2025	31-March 2026	31-March 2025
(Rupees in 000)					
Profit or loss - continuing operations					
Revenue	15	169,256	246,834	56,243	78,585
Other income	16	50,990	828		
Administrative expenses		(135,431)	(112,851)	(46,751)	(27,251)
Other operating expenses		(1,599)	(5)	(303)	
Profit / (loss) from operations		83,216	134,807	9,189	51,334
Finance costs		(199)	(116)	(58)	(30)
Profit before levies and income tax		83,016	134,690	9,131	51,304
Levies	17	0	0	9,665	11,052
Profit / (loss) before income tax expense		83,016	134,690	18,796	62,356
Income tax		(30,140)	(18,518)		(18,518)
Profit after taxation - continuing operations		52,876	116,172	18,796	43,838
Profit after taxation - discontinued operations	18	67,290	(24,986)	(7,356)	(7,379)
Profit after taxation		120,166	91,187	11,439	36,459
Earnings per share - basic and diluted		1.21	0.92	0.12	0.37

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

Chief Financial Officer

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Imperial Limited

Condensed Interim Statement Of Cash Flows (Un-Audited)

For the Nine Months Period Ended March 31, 2026

	Note	31-March 2026	31-March 2025
(Rupees in 000)			
Cash flows from operating activities			
Profit before taxation		83,016	124,690
Adjustments for non-cash charges / items:			
Provision for staff retirement benefits - gratuity		6,018	
Credit balances written back	16	(50,328)	
Depreciation	5.1	9,006	8,071
Finance Cost		199	116
Net cash generated from operating activities		47,913	142,877
Effect on cash flows due to working capital changes:			
(Increase) / decrease in current assets:			
Stores, spares and loose tools		(4,787)	(14,272)
Stock in Trade			57,592
Development properties		(20,979)	
Loan and advances		(29,191)	25,912
Accrued Mark Up		(9,939)	1,722
Trade deposits, prepayments and other receivables		(798)	(1,637)
Short-term investments		(76,116)	
Increase / (decrease) in current liabilities:			
Trade and other payables		(9,309)	(18,877)
Net cash generated / (used in) from working capital changes		(151,118)	50,440
Cash generated from operating activities		(103,205)	193,317
Finance Cost paid		(199)	(116)
Staff retirement benefits - gratuity paid		(145)	(14,744)
Income tax paid		(32,986)	(64,842)
Net cash generated from operating activities - continuing operations		(136,536)	113,615
Net cash used in operating activities - discontinued operations	19.1	(24,372)	(24,986)
Cash flows from investing activities			
Capital expenditure on property, plant and equipment		(702)	-
Capital work in progress		(19,482)	(48,441)
Short term Investment			(137,174)
Net cash used in investing activities-continuing operations		(20,184)	(185,615)
Cash flows from financing activities			
Net cash generated from financing activities - continuing operations		-	-
Net cash generated from financing activities - discontinued operations	19.3	-	-
Net decrease in cash and cash equivalents		(181,092)	(96,986)
Cash and cash equivalents at the beginning of the period		191,829	195,019
Cash and cash equivalents at the end of the period		10,737	98,033

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


Chief Financial Officer

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Chief Executive Officer

Imperial Limited

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

For the Nine Months Period Ended March 31, 2026

	Share Capital	Capital Reserve	Revenue Reserves	Total
		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 Period	-	-	91,187	91,187
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	91,187	91,187
Balance as at March 31, 2025 (Un-audited)	990,200	5,528,996	3,911,100	10,430,296
Balance as at June 30, 2025 (Audited)	990,200	5,528,996	3,864,132	10,383,328
Profit For the Period	-	-	120,166	120,166
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	120,166	120,166
Balance as at March 31, 2026 (Un-audited)	990,200	5,528,996	3,984,298	10,503,494

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

Chief Financial Officer

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Chief Executive Officer

Imperial Limited

Notes To The Condensed Interim Financial Information (Un-Audited)

For the Nine Months Period Ended March 31, 2026

1 Legal status and nature of business

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 Aiwana-e-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.

After extensive research and analysis, the Company is carrying the project of Hydroponic where certain vegetables are planned to be grown, such project is under the process of erection and installation and expected to be completed in the coming financial year.

The Company in its Annual General Meeting resolved to dispose of its freehold 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 off 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

2.1 Statement of compliance

These condensed interim financial statements of the Company 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 comprise of International Accounting Standard (IAS) 34, Interim Financial Reporting, 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 International Accounting Standard 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

2.2 These condensed interim financial statements comprise the condensed interim statement of financial position of the Company as at March 31, 2026 and the related condensed interim statement of profit or loss account, condensed interim statement of comprehensive income, condensed interim statement of changes in equity and condensed interim statement of cash flow and condensed notes to the financial information for the six months period ended.

2.3 These condensed interim financial statements are unaudited but subject to limited scope review by external auditors and being submitted to the shareholders as required under Section 237 of the Companies Act, 2017 and the Listing Regulations of Pakistan Stock Exchange Limited.

2.4 These condensed interim financial statements do not include all of the information required for annual financial statements and should be read in conjunction with the annual financial statements as at and for the year ended June 30, 2025. Selected explanatory notes are included to explain events and transactions that are significant to and understanding of the changes in the Company's financial position and performance since the last annual financial statements.

2.5 Comparative statement of financial position's numbers are extracted from the annual audited financial statements of the Company for the year ended June 30, 2025, whereas comparative statement of profit or loss, statement of comprehensive income, cash flow statement and statement of changes in equity are stated from unaudited condensed interim financial statement of the Company for the nine months period ended March 31, 2026.

3 Use of estimates and judgements

The preparation of condensed interim financial statements requires management to make judgments, estimates and assumptions for the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

In preparing these condensed interim financial statements, the significant judgments made by the management in applying accounting policies and key sources of estimation are the same as those applied in the preparation of annual audited financial statements for the year ended June 30, 2025.