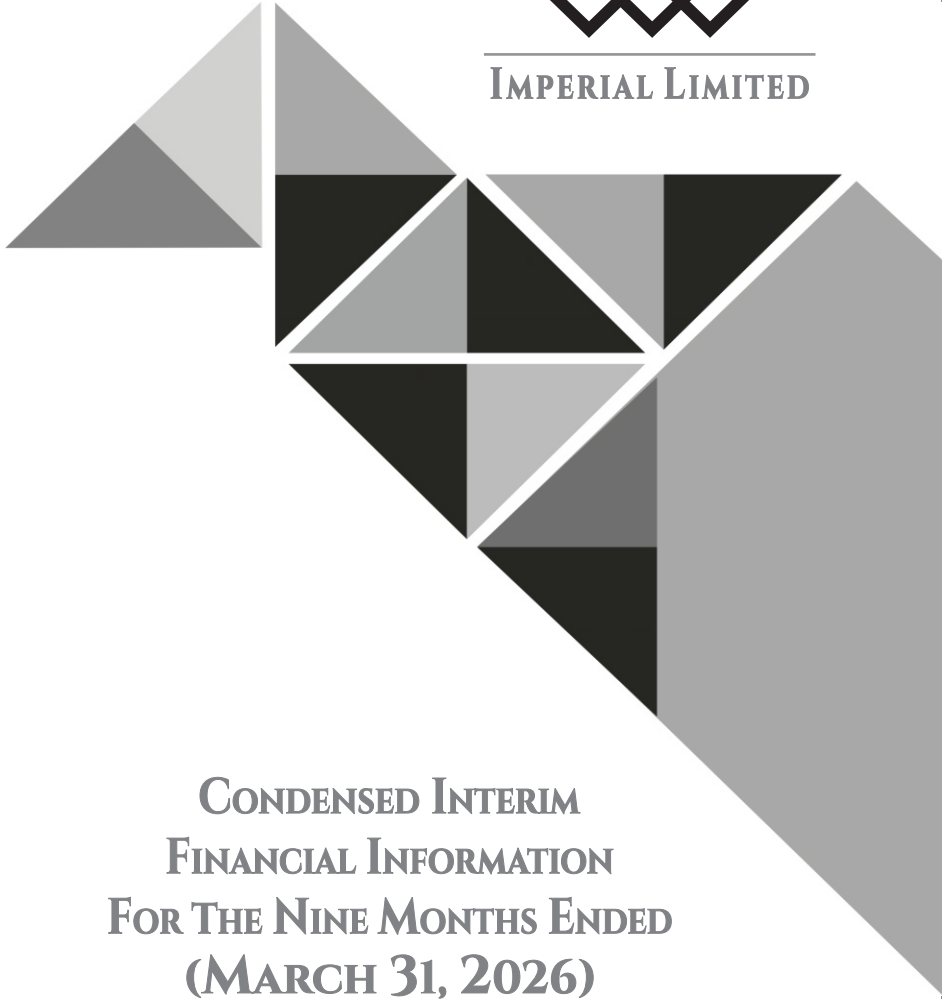


IMPERIAL LIMITED



CONDENSED INTERIM
FINANCIAL INFORMATION
FOR THE NINE MONTHS ENDED
(MARCH 31, 2026)
(UN-AUDITED)

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. Asad Ali Mrs. Fakhra Chaudhry	- Chairman - Director/CEO - Director - Director - Director - Director - Director
Audit Committee	Mr. Shahzad Ullah Khan Mr. Asad Ali Mr. Muhammad Tariq Mrs. Fakhra Chaudhry	- Chairman - Member - Member
HR & Remuneration Committee	Mr. Asad Ali Mr. Ibrahim Naveed Sheikh Mr. Muhammad Tariq	- Chairman - Member - Member
Chief Financial Officer	Mr. Waheed Tahir	
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	Rizwan & Company Chartered Accountants	
Legal Advisors	Mrs. Aniqua Sheikh Advocate	
Registered Office	Ismail Aiwan-e-Science Building, 205 Ferozpur 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, 2026, 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. 169.256 million, compared to Rs. 78.585 million in the corresponding period last year.

The operating profit, after accounting for administrative and other expenses, stood at Rs. 83.016 million, compared to Rs. 62.356 million in the same period last year.

The net profit for the quarter amounted to Rs. 120.166 million, compared to Rs. 36.459 million in the corresponding period of the previous year. Earnings per share (EPS) for the quarter stood at Rs. 1.21 per share, compared to Rs. 0.37 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 19th 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

Naveed Mughis. Sheikh
Chief Executive Officer

Lahore
Thursday, April 30, 2026

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 Executive Officer



Director



Chief Financial Officer



IMPERIAL LIMITED

Condensed Interim Statement Of Profit Or Loss (Un-Audited)

For The Nine Months Periods 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 Executive Officer

Director

Chief Financial Officer

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

For The Nine Months Periods Ended March 31, 2026

	Nine Month Ended		Three Months Ended	
	31-March 2026	31-March 2025	31-March 2026	31-March 2025
	(Rupees in 000)			
Profit for the period - continuing operations	52,876	116,172	18,796	43,838
Profit/(Loss) for the period - discontinued operations	67,290	(24,986)	(7,356)	(7,379)
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	120,166	91,187	11,439	40,029

The annexed notes from 1 to 25 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, 2026

Note	31-March 2026	31-March 2025
	(Rupees in 000)	
Cash flows from operating activities		
Profit before taxation	83,016	134,690
Adjustments for non-cash charges / items:		
Provision for staff retirement benefits - gratuity	6,018	
Credit balances written back	(50,328)	
Depreciation	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	(24,986)
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 Executive Officer

Director

Chief Financial Officer

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 Executive Officer



Director



Chief Financial 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 Aiwaz-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.

Notes To The Condensed Interim Financial Information (un-audited) For The Nine Months Period Ended March 31, 2026

4 Statement of consistency in accounting policies information

The accounting policies and the methods of computation adopted in the preparation of these condensed interim financial statements are same as those applied in the preparation of annual audited financial statements for the year ended June 30, 2025.

4.1 Functional and presentation currency

These financial statements are presented in Pak Rupees which is Company's functional and presentation currency. All financial information presented in Pak Rupees has been rounded off to the nearest rupee unless otherwise stated.

		(Un-audited) March 31, 2026	(Audited) June 30, 2025
		(Rupees in 000)	
5	Property, plant and equipment		
	Operating fixed assets - owned	144,393	152,698
	Capital work in process	772,628	753,146
		917,021	905,844
5.1	Operating fixed assets		
	Opening book value	152,698	167,695
	Additions / (adjustment) during the period / year	701	12,142
	Disposals during the period / year	-	(12,810)
		153,399	167,027
	Less: Depreciation charge for the period / year	(9,006)	(14,329)
	Closing book value	144,393	152,698
5.2	Capital work-in-progress		
	Carrying value at the beginning of period / year	753,146	690,950
	Additions during the period / year	19,482	62,196
	Carrying value at the end of period / year	772,628	753,146
6	Development properties		
	Land held for construction / sale	398,853	398,853
	Construction material	11,143	5,628
	House under construction	198,326	184,474
	Finished houses	190,755	189,143
		799,077	778,098
6.1	This represents land held for future construction or sale purposes.		
6.2	This represents material held for use in future for construction of houses.		
6.3	This represents under construction buildings which are not yet completed.		
		(Un-audited) March 31, 2026	Audited June 30, 2025
		(Rupees in 000)	
7	Short-term investments		
	Investments in Mutual funds	(0)	3,402
	Investments in term deposit receipts	1,681,447	1,601,929
		1,681,447	1,605,331



IMPERIAL LIMITED

Notes To The Condensed Interim Financial Information (un-audited) For The Nine Months Period Ended March 31, 2026

	Note	(Un-audited)	Audited
		March 31, 2026	June 30, 2025
		(Rupees in 000)	
8	Cash and bank balances		
	Cash in hand	0,145	1,447
	Cash at bank		
	- Current accounts	1,383	1,614
	- Saving accounts	9,354	188,768
		<u>10,737</u>	<u>191,829</u>
9	Assets held under disposal group		
	Opening balance of non current assets held for sale	8,720,907	8,720,906
	Current assets held for sale	129,025	129,025
		<u>8,849,932</u>	<u>8,849,931</u>
9.1	Reconciliation of non-current assets held for sale is as under:		
	Balance at the beginning of the year	8,720,906	8,739,814
	Transferred / adjustment during the year	-	-
		<u>8,720,906</u>	<u>8,739,814</u>
	Disposed off during the year	-	(18,908)
	Balance at the end of the year	<u>8,720,906</u>	<u>8,720,906</u>
9.2	Break up of non-current assets held for sale is as under:		
	Freehold land	1,106,449	1,106,449
	Building on freehold land	2,478,950	2,478,950
	Plant and machinery	5,118,217	5,118,217
	Furniture, fixture and equipment	17,291	17,291
		<u>8,720,907</u>	<u>8,720,906</u>
9.3	The shareholders of the Company have lastly approved in annual general meeting held on November 27, 2025 to dispose off land, building and plant and machinery along with all other assets installed and stores spares and loose tools relates to unit at Tehsil Pholia, District Mandi Bahauddin. These assets were initially classified as non-current assets held for sale upon seeking approval from shareholders on January 31, 2017 and the board of directors and shareholders of the Company have shown their full commitment to dispose of these assets held under disposal group. These non-current assets have been classified as held for sale at lower of their carrying amount or fair value less costs to sell in accordance with the requirements of International Financial Reporting Standard 5 (IFRS 5) "Non-current Assets Held for Sale and Discontinued Operations. The management also believe that recoverable amount of assets held under disposal group is much higher than carrying value and accordingly no impairment is required to be made in these financial statements.		
		(Un-audited)	Audited
		March 31, 2026	June 30, 2025
10	Share capital	(Rupees in 000)	
10.1	Authorized share capital		
	100,000,000 (June 30, 2025:100,000,000) ordinary shares of Rupees 10 each	<u>100,000</u>	<u>100,000</u>
10.2	Issued, subscribed and paid-up share capital		
	64,020,000 (June 30, 2025: 64,020,000) ordinary shares of Rupees 10 each fully paid in cash	640,200	640,200
	35,000,000 (June 30, 2025: 35,000,000) ordinary shares of Rupees 10 each fully paid for consideration other than cash	350,000	350,000
		<u>990,200</u>	<u>990,200</u>

Notes To The Condensed Interim Financial Information (un-audited) For The Nine Months Period Ended March 31, 2026

	(Un-audited)	Audited
	March 31, 2026	June 30, 2025
	(Rupees in 000)	
11 Surplus on revaluation of property, plant and equipment - net of tax		
Balance at the beginning of the year	7,330,115	7,330,115
Add: Surplus incorporated during the year	-	-
Less: effect of incremental depreciation	-	-
Less: Effect of disposal of assets	-	-
	<u>7,330,115</u>	<u>7,330,115</u>
Less: Related deferred tax liability	<u>(1,801,119)</u>	<u>(1,801,119)</u>
Balance at the end of the year	<u>5,528,996</u>	<u>5,528,996</u>
12 Deferred liabilities		
Deferred taxation	1,801,119	1,873,067
Staff retirement benefits	<u>52,212</u>	<u>46,339</u>
	<u>1,853,331</u>	<u>1,919,405</u>
12.1 Deferred tax liability comprises of following:		
Taxable temporary differences:		
Accelerated tax depreciation including non-current assets held for sale	183,824	184,852
Revaluation surplus	<u>1,801,119</u>	<u>1,801,119</u>
	1,984,943	1,985,971
Deductible temporary difference:		
Staff retirement benefits - gratuity	(15,141)	(13,438)
Provisions for doubtful debts	(25,851)	(25,851)
Provision for obsolete stores and spares	(12,472)	(12,472)
Provision for workers welfare fund	(5,341)	(5,318)
Un-absorbed tax losses	(563,259)	(643,988)
Unused tax credits	460	-
	<u>(621,604)</u>	<u>(701,067)</u>
Deferred tax asset	1,363,339	1,284,904
Deferred tax asset not recognized	<u>437,780</u>	<u>588,163</u>
	<u>1,801,119</u>	<u>1,873,067</u>
13 Trade and other payables		
Trade creditors	191,680	250,183
Advances from customers	159,806	159,806
Accrued liabilities	32,820	34,015
Withholding tax payable	2,809	4,421
Sales tax payable	3,245	3,437
Security deposits	659	659
Workers' Welfare Fund	18,418	16,954
Other payables	<u>696</u>	<u>293</u>
	<u>410,133</u>	<u>469,768</u>
14 Contingencies and commitments		
There are no significant change in contingencies and commitments as disclosed in the notes to the financial statements for the year ended June 30, 2025.		
	(Un-audited)	
	March 31, 2026	March 31, 2025
15 Revenue	(Rupees in 000)	
Income from investment	169,256	246,579
Income from Sale of Ivory Home Sales	-	68,200
Cost of sales	-	(67,945)
	<u>-</u>	<u>255</u>
	<u>169,256</u>	<u>246,834</u>



IMPERIAL LIMITED

Notes To The Condensed Interim Financial Information (un-audited) For The Nine Months Period Ended March 31, 2026

		(Un-audited)	
		March 31, 2026	March 31, 2025
		(Rupees in 000)	
16	Other income		
	Credit balances written back	50,328	-
	Miscellaneous	662	828
		50,990	828
16.1	During the period under review; the Board of Directors of the Company in their meeting held on November 29, 2025 reviewed certain outstanding balances against trade creditors amounting to Rupees 50,182,519 that had remained unsettled for a prolonged period of time with neither any claim has been received nor any correspondence and any indication of settlement with respective parties have decided to write back such balances in the books of account.		
		(Un-audited)	
		March 31, 2026	March 31, 2025
		(Rupees in 000)	
17	Levies		
	Alternate corporate tax	-	-
	Final tax on dividend	-	-
		-	-
17.1	This represents alternate corporate tax under Section 113C of the Income Tax Ordinance, 2001 representing levy in terms of requirements of interpretation issued by International Financial Reporting Interpretation Committee (IFRIC) 21 / International Accounting Standard 37, Provision, contingent liabilities and contingent assets.		
		(Un-audited)	
		March 31, 2026	March 31, 2025
		(Rupees in 000)	
17.2	Income Tax		
	Alternate corporate tax	-	-
	Final tax on dividend	24	-
	Current Taxation	10,402	18,518
		10,426	18,518
	Deferred Tax		
	Prior Year Adjustment	19,714	-
		30,140	18,518
		(Rupees in 000)	
		(Un-audited)	
		March 31, 2026	March 31, 2025
		(Rupees in 000)	
18	Profit or loss - discontinued operations		
	Sales - net	-	-
	Cost of sales	-	-
	Gross profit	-	-
	Operating expenses		
	Administrative expenses	-	-
	Inoperative plant expenses	24,372	24,986
		(24,372)	(24,986)
	Other operating expenses	-	-
	Other income	-	-
	Loss from operations	(24,372)	(24,986)
	Finance costs	-	-
	Loss before taxation and tax levy	(24,372)	(24,986)
	Income tax	91,662	-
	Profit after taxation - discontinued operations	67,290	(24,986)
		(7,356)	(7,379)

Notes To The Condensed Interim Financial Information (un-audited)
For The Nine Months Period Ended March 31, 2026

		(Un-audited)	
		March 31, 2026	March 31, 2025
		(Rupees in 000)	
19	Cash flows from discontinued operations		
	Cash flows from operating activities - discontinued operations		
	Profit / (loss) before taxation	(24,986)	(33,043)
	Adjustments for non-cash charges/items	-	-
19.1	Operating profit / loss before working capital changes	(24,986)	(33,043)
	Working capital changes	-	-
	Net cash used in operating activities	(24,986)	(33,043)
19.2	Cash flows from investing activities - discontinued operations	-	-
19.3	Cash flows from financing activities - discontinued operations	-	-
	Net decrease in cash and cash equivalents	(24,986)	(33,043)
20	Shariah screening disclosures by entity listed on Islamic index		
	Shariah compliant bank deposits / bank balances	11	192
	Profit earned from shariah compliant bank deposits / bank balances	169,094	167,752
	Revenue earned from a shariah compliant business segment	169,256	247
	Gain / loss or dividend earned from shariah compliant investments	162	242
	Short term investments	1,681	1,605
20.1	Relationship with shariah compliant financial institutes:		
	- Bank balances - deposits with banks		<ul style="list-style-type: none"> BankIslami (Pakistan) Limited Albaraka Bank (Pakistan) Limited MCB Bank Limited Bank Al Habib Limited Habib Metropolitan Limited Habib Bank Limited HBL Microfinance Bank Limited U Microfinance Bank Limited Mobilink Microfinance Bank Limited The Bank of Punjab United Bank Limited Soneri Bank Limited Sindh Bank Limited Bank of Khyber NRSP Microfinance Bank Limited Finca Microfinance Bank Limited Faysal Bank Limited U Microfinance Bank Limited
	- Short term investments		<ul style="list-style-type: none"> NBP Money Market Fund JS Cash Fund First Habib Cash Fund Alfalah GHP Money Market Fund Alfalah GHP Cash Fund Al-Habib Cash Fund NIT Money Market Fund NBP Money Market Fund
21	Transactions with related parties		

Related parties comprise of associated undertakings, directors, entities with common directorship, post employment plans and key management personnel. Amounts due from and to related parties are shown under respective notes in these condensed interim financial statements. Significant transactions with related parties are as follows:



IMPERIAL LIMITED

Notes To The Condensed Interim Financial Information (un-audited) For The Nine Months Period Ended March 31, 2026

Nature of relationship	Nature of transaction	(Un-audited)	
		March 31, 2026	March 31, 2025

(Rupees in 000)			
Associate			
Ms. Fakhra Chaudhry	Advance against expenses	2,328	-

22 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, 2025.

The following table shows the carrying amounts and fair values of financial instruments and non-financial instruments including their levels in the fair value hierarchy:

	At amortized cost	Fair value		
		Level 1	Level 2	Level 3
(Rupees in 000)				
March 31, 2026				
Financial instruments				
Financial assets				
Trade deposits and other receivables	18,011	-	-	-
Accrued mark-up	18,785	-	-	-
Short-term investments	1,681,447	-	-	-
Cash and bank balances	10,737	-	-	-
	1,728,980	-	-	-
Financial liabilities				
Trade and other payables	225,854	-	-	-
June 30, 2025				
Trade deposits and other receivables	2,013	-	-	-
Accrued mark-up	8,846	-	-	-
Short-term investments	1,605,331	-	-	-
Cash and bank balances	190,381	-	-	-
	1,806,571	-	-	-
Financial liabilities				
Trade and other payables	285,151	-	-	-

Non financial assets measured at fair value

Land and Building and plant and machinery

Property, plant and equipment	Date of valuation	September 30, 2016
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23 Corresponding figures

The corresponding figures have been rearranged and reclassified, wherever considered necessary, for the purposes of comparison and better presentation. Following significant reclassification has been made:

Reclassified from component	Reclassified to component	(Audited)	
		June 30, 2025	
(Rupees in 000)			
Other payables	Accrued liabilities		
Electricity bill payable- Mill site	Electricity bill payable- Mill site		440
Salaries and wages payable	Salaries and wages payable		28
Stock in trade	Stock in trade		
House under construction	Raw material		5,628

24 Date of authorization

This condensed interim financial information has been approved by the Board of Directors of the Company and authorized for issue on 30 April, 2026.

25 General

25.1 Figures have been rounded off to nearest rupees in thousand unless stated otherwise.

Chief Executive Officer

Director

Chief Financial Officer

ڈائریکٹرز کی جائزہ رپورٹ

محترم حصص داران،

31 مارچ 2026 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 169.256 ملین روپے کی آمدنی ہوئی ہے جبکہ یہ آمدن پچھلے سال اسی نو ماہ میں مبلغ 78.585 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 83.016 ملین روپے رہا جبکہ گزشتہ سال اسی مدت کے مقابلے میں 62.356 ملین روپے رہا۔

اس نو ماہ کے لیے خالص منافع مبلغ 120.166 ملین روپے کا تھا جبکہ یہ آمدن پچھلے اسی نو ماہ میں مبلغ 36.459 ملین روپے تھی۔ اس نو ماہ میں آمدن (EPS) فی حصہ 1.21 روپے ہے۔ جو کہ اسی تقابلی عرصہ میں پچھلے سال یہ آمدن 0.37 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 19 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 آئیکسچینج کا زور اس کے میورنڈم آف ایسوسی ایشن کے تحت اجازت دی گئی کاروباری سرگرمیوں کے ساتھ حکمت عملی کے ساتھ مختص کیا جائے گا۔

مستقبل کا نظریہ

بورڈ جسٹھدار مالیاتی انتظام اور ترقیاتی 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



وقار امین ٹھہور ہاٹلے

چیئر مین



نورید امین شیخ

چیف ایگزیکٹو آفیسر

لاہور۔ بروز جمعرات، 30 اپریل، 2026ء



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