IMPERIAL LIMITED

October 30, 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 September 30, 2026**

Dear Sir,

We have to inform you that the Board of Directors of our company in its meeting held on October 30, 2026at 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 September 30, 2026 are eclosed. 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,

Imperial Limited

Company Secretary

Encl: As above

Imperial Limited

Condensed Interim Statement Of Financial Position (Un-Audited)

As at Sep 30, 2026

	Note	(Un-audited) Sep 30, 2026	(Audited) June 30, 2026
		(Rupees in 000)	
Assets			
Non-current assets			
Property, plant and equipment	5	985,193	977,379
Current assets			
Stores, spares and loose tools		12,377	9,006
Development properties	6	619,276	703,657
Loan and advances		138,201	116,164
Trade deposits, prepayments and other receivables		92,279	19,224
Accrued mark-up		7,086	19,791
Short-term investments	7	1,635,000	1,640,000
Tax refund due from government		312,379	299,070
Cash and bank balances	8	11,848	24,748
		2,828,448	2,831,660
Assets held under disposal group	9	8,849,932	8,849,932
		12,663,573	12,658,971
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		3,909,196	3,899,404
		10,428,392	10,418,600
Non-current liabilities			
Deferred liabilities	12	1,860,426	1,860,975
Current liabilities			
Trade and other payables	13	374,755	379,396
		12,663,573	12,658,971
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 First Quarter Ended Sep 30, 2026

	Note	30-September Un Audited 2026	30-September Un Audited 2025
		(Rupees in 000)	
Profit or loss - continuing operations			
Revenue	15	67,363	54,286
Other income	16	9,996	50,700
Administrative expenses		(55,719)	(37,986)
Other operating expenses		(0.267)	(136)
Profit / (loss) from operations		21,640	66,865
Finance costs		(81)	(37)
Profit before levies and income tax		21,559	66,828
Levies	17	0	0
Profit / (loss) before income tax expense		21,559	66,828
Income tax		(2,006)	(2,979)
Profit after taxation - continuing operations		19,553	63,849
Profit after taxation - discontinued operation:	18	(9,761)	(6,909)
Profit after taxation		9,792	56,939
Earnings per share - basic and diluted		0.10	0.58

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 Other Comprehensive Income / (Loss) (Un-Audited)

For the First Quarter Ended Sep 30, 2026

	Three Months Ended	
	Sep, 30 2026	Sep, 30 2025
Profit for the period - continuing operations	19,553	63,849
Profit/(Loss) for the period - discontinued operations	(9,761)	(6,909)
Other comprehensive income for the period	-	-
Total comprehensive income for the period	**9,792**	**56,939**

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 First Quarter Ended Sep 30, 2026

	Note	30-September 2026	30-September 2025
		(Rupees in 000)	
Cash flows from operating activities			
Profit before taxation		**11,798**	59,919
Adjustments for non-cash charges / items:			
Provision for staff retirement benefits - gratuity		-	13,182
Credit balances written back	16	-	
Loss on Non Current Asset held for sale			3,986
Depreciation	5.1	3,098	3,145
Finance Cost		81	37
Gain on Sale of vehicle		(9,292)	
Net cash generated from operating activities		**5,686**	80,268
Effect on cash flows due to working capital changes:			
(Increase) / decrease in current assets:			
Stores, spares and loose tools		(3,371)	(934)
Stock in Trade			(11,495)
Development properties		84,380	
Loan and advances		(22,037)	(9,557)
Accrued Mark Up		12,705	7,985
Trade deposits, prepayments and other receivables		(73,055)	(1,329)
Short-term investments		5,000	
Increase / (decrease) in current liabilities:			
Trade and other payables		(4,642)	(80,166)
Net cash generated / (used in) from working capital changes		**(1,020)**	(95,496)
Cash generated from operating activities		**4,665**	(15,228)
Finance Cost paid		(81)	(37)
Staff retirement benefits - gratuity paid		(549)	(192)
Income tax paid		(15,315)	(29,171)
Net cash generated from operating activities - continuing operations		**(11,279)**	(44,627)
Net cash used in operating activities - discontinued operations	19.1	-	
Cash flows from investing activities			
Capital expenditure on property, plant and equipment		(226)	(302)
Capital work in progress		(11,895)	(1,120)
Short term Investment			(99,547)
Dispposal of vehicle		10,500	
Net cash used in investing activities-continuing operations		**(1,621)**	(100,970)
Cash flows from financing activities			
Net cash generated from financing activities - continuing operations		-	-
Net cash generated from financing activities - discontinued operation:	19.3	-	-
Net decrease in cash and cash equivalents		**(12,900)**	(145,597)
Cash and cash equivalents at the beginning of the period		**24,748**	191,829
Cash and cash equivalents at the end of the period		**11,848**	46,232

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

Imperial Limited

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

For the First Quarter Ended Sep 30, 2026

	Share Capital	Capital Reserve	Revenue Reserves	Total
		Revaluation surplus	Unappropriated profit	
	(Rupees in 000)			
Balance as at July 01, 2025 (Audited)	990,200	5,528,996	3,864,134	10,383,330
Profit For the Period	-	-	56,939	56,939
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	56,939	56,939
Balance as at Sep 30, 2025 (Un-audited)	990,200	5,528,996	3,921,073	10,440,269
Balance as at July 01, 2026 (Audited)	**990,200**	**5,528,996**	**3,899,404**	**10,418,600**
Profit For the Period	-	-	9,792	9,792
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	9,792	9,792
Balance as at Sep 30, 2026 (Un-audited)	**990,200**	**5,528,996**	**3,909,196**	**10,428,392**

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