



IMPERIAL LIMITED

**CONDENSED INTERIM
FINANCIAL INFORMATION
FOR THE FIRST QUARTER ENDED
(SEPTEMBER 30, 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 - 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 Meraq	
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	Alam & Aulakh Chartered Accountants	
Legal Advisors	Mrs. Aniqua Sheikh Advocate	
Registered Office	Ismail Aiwan-e-Science Building, 205 Ferozepur 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	



Directors' Review to the Members For the First Quarter Ended September 30, 2026

Dear Members,

The unaudited interim financial statements for the first quarter ended September 30, 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. 67.363 million, compared to Rs. 54.286 million in the corresponding period last year. The operating profit, after accounting for administrative and other expenses, stood at Rs 21.559 million, compared to Rs. 66.828 million in the same period last year.

The net profit for the quarter amounted to Rs. 9.792 million, compared to Rs. 56.939 million in the corresponding period of the previous year. Earnings per share (EPS) for the quarter stood at Rs. 0.10 per share, compared to Rs. 0.58 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 20th 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
Friday, October 30, 2026

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2026

		(Un-audited) Sep 30, 2026	(Audited) June 30, 2026
	Note	(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
		<u>12,663,573</u>	<u>12,658,971</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		3,909,196	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
		<u>12,663,573</u>	<u>12,658,971</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 FIRST QUARTER ENDED SEPTEMBER 30, 2026

		30-September Un Audited 2026	30-September Un Audited 2025
	Note	(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 operations	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

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
 FOR THE FIRST QUARTER ENDED SEPTEMBER 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



CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

		30-September 2026	30-September 2025
	Note	(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)
Disposal 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 operations	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.

Chief Executive Officer

Director

Chief Financial Officer

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)

FOR THE FIRST QUARTER ENDED SEPTEMBER 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.



Chief Executive Officer



Director



Chief Financial Officer

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED) FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 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 Aiwan-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 Sep 30, 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 three 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, 2026. 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, 2026, 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 three months period ended Sep 30, 2025.

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, 2026.

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 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, 2026.

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) Sep 30, 2026	(Audited) June 30, 2026
5 Property, plant and equipment	Note	(Rupees in 000)	
Operating fixed assets - owned		156,739	160,819
Capital work in process		828,455	816,560
		985,193	977,379
5.1 Operating fixed assets			
Opening book value		160,819	152,698
Additions / (adjustment) during the period / year		226	23,284
Disposals during the period / year		(7,010)	(1,634)
		154,035	174,348
Less: Depreciation charge for the period / year		(3,098)	(14,355)
Depreciation on Disposal		5,802	826
Closing book value		156,739	160,819
5.2 Capital work-in-progress			
Carrying value at the beginning of period / year		816,560	753,146
Additions during the period / year		11,895	63,414
Carrying value at the end of period / year		828,455	816,560
6 Development properties			
Land held for construction / sale	6.1	398,853	398,853
House under construction	6.2	220,423	215,437
Finished houses		-	89,367
		619,276	703,657

6.1 This represents land held for future construction or sale purposes.

6.2 This represents under construction buildings which are not yet completed.

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

		(Un-audited) Sep 30, 2026	Audited June 30, 2026
		(Rupees in 000)	
7 Short-term investments			
Investments in Mutual funds		-	-
Investments in term deposit receipts		1,635,000	1,640,000
		1,635,000	1,640,000
		(Un-audited) Sep 30, 2026	Audited June 30, 2026
		(Rupees in 000)	
8 Cash and bank balances	Note		
Cash in hand		161	51
Cash at bank			
- Current accounts		1,536	1,368
- Saving accounts		10,151	23,329
		11,848	24,748
9 Assets held under disposal group			
Opening balance of non current assets held for sale	9.1	8,720,907	8,720,907
Current assets held for sale		129,025	129,025
		8,849,932	8,849,932
9.1 Reconciliation of non-current assets held for sale is as under:			
Balance at the beginning of the year		8,720,907	8,720,907
Transferred / adjustment during the year		-	-
		8,720,907	8,720,907
Disposed off during the year		-	-
Balance at the end of the year		8,720,907	8,720,907
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
		8,720,907	8,720,907
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 Phalia, 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.		

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	(Un-audited) Sep 30, 2026	Audited June 30, 2026
	(Rupees in 000)	
10 Share capital		
10.1 Authorized share capital		
100,000,000 (June 30, 2026:100,000,000) ordinary shares of Rupees 10 each	100,000	100,000
10.2 Issued, subscribed and paid-up share capital		
64,020,000 (Sep 30, 2026: 64,020,000) ordinary shares of Rupees 10 each fully paid in cash	640,200	640,200
35,000,000 (Sep 30, 2026: 35,000,000) ordinary shares of Rupees 10 each fully paid for consideration other than cash	350,000	350,000
	990,200	990,200
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	-	-
	7,330,115	7,330,115
Less: Related deferred tax liability	(1,801,119)	(1,801,119)
Balance at the end of the year	5,528,996	5,528,996
12 Deferred liabilities		
Deferred taxation	1,803,922	1,803,922
Staff retirement benefits	56,504	57,053
	1,860,426	1,860,975
12.1 Deferred tax liability comprises of following:		
Taxable temporary differences:		
Accelerated tax depreciation including non-current assets held for sale	10,807	10,807
Revaluation surplus	2,130,636	2,130,636
	2,141,443	2,141,443
Deductible temporary difference:		
Staff retirement benefits - gratuity	(16,545)	(16,545)
Provisions for doubtful debts	(21,875)	(21,875)
Provision for obsolete stores and spares	(12,472)	(12,472)
Provision for workers welfare fund	-	-
Un-absorbed tax losses	(286,628)	(286,628)
Unused tax credits	-	-
	(337,520)	(337,520)
Deferred tax asset	1,803,922	1,803,922
Deferred tax asset not recognized	-	-
	1,803,922	1,803,922
13 Trade and other payables		
Trade creditors	155,164	158,382
Advances from customers	161,620	161,620
Accrued liabilities	31,522	32,153
Withholding tax payable	3,417	2,781
Sales tax payable	3,556	3,338
Security deposits	659	659
Workers' Welfare Fund	18,119	18,119
Other payables	696	2,346
	374,755	379,396



NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED) FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

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, 2026.

15 Revenue

Income from investment
Income from Sale of Ivory Home
Sales
Cost of sales

(Un-audited)	
Sep. 30 2026	Sep. 30 2025
(Rupees in 000)	
54,954	54,286
102,500	-
(90,091)	-
12,409	-
67,363	54,286

16 Other income

Credit balances written back
Miscellaneous

Note

(Un-audited)	
Sep. 30 2026	Sep. 30 2025
(Rupees in 000)	
-	50,700
9,996	-
9,996	50,700

17 Levies

Alternate corporate tax
Final tax on dividend

Note

17.1

(Un-audited)	
Sep. 30 2026	Sep. 30 2025
(Rupees in 000)	
-	-
-	-
-	-

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.

17.2 Income Tax

Alternate corporate tax
Final tax on dividend
Current Taxation

Note

(Un-audited)	
Sep. 30 2026	Sep. 30 2025
(Rupees in 000)	
-	-
-	-
2,006	2,979
2,006	2,979

Deferred Tax

Prior Year Adjustment

-	-
2,006	2,979

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	Sep, 30 2026	Sep, 30 2025
	(Rupees in 000)	
18 Profit or loss - discontinued operations		
Sales - net	-	-
Cost of sales	-	-
Gross profit	-	-
Operating expenses		
Administrative expenses	-	-
Inoperative plant expenses	9,761	6,909
	(9,761)	(6,909)
Other operating expenses	-	-
Other income	-	-
Loss from operations	(9,761)	(6,909)
Finance costs	-	-
Loss before taxation and tax levy	(9,761)	(6,909)
Income tax	-	-
Profit after taxation - discontinued operations	(9,761)	(6,909)
	(Un-audited)	
	Sep, 30 2026	Sep, 30 2025
	(Rupees in 000)	
19 Cash flows from discontinued operations		
Cash flows from operating activities - discontinued operations		
Profit / (loss) before taxation	(9,761)	(6,909)
Adjustments for non-cash charges/items	-	-
19.1 Operating profit / loss before working capital changes	(9,761)	(6,909)
Working capital changes	-	-
Net cash used in operating activities	(9,761)	(6,909)
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	(9,761)	(6,909)
20 Shariah screening disclosures by entity listed on Islamic index		
Shariah compliant bank deposits / bank balances	12	25
Profit earned from shariah compliant bank deposits / bank balances	54,954	54,286
Revenue earned from a shariah compliant business segment	54,954	54,286
Gain / loss or dividend earned from shariah compliant investments	-	-
Short term investments	1,635	1,640



NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED) FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

20.1 Relationship with shariah compliant financial institutes:

- Bank balances - deposits with banks

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

NBP Money Market Fund
JS Cash Fund
First Habib Cash Fund
Alfalalah GHP Money Market Fund
Alfalalah 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:

		(Un-audited)	
		Sep, 30 2026	Sep, 30 2025
Nature of relationship	Nature of transaction	(Rupees in 000)	
Associate			
Ms. Fakhra Chaudhry	Advance against expenses	145	-

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, 2026.

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)			
Sep 30, 2026			
Financial instruments			
Financial assets			
Trade deposits and other receivables	92,279	-	-
Accrued mark-up	7,086	-	-
Short-term investments	1,635,000	-	-
Cash and bank balances	11,687	-	-
	1,746,052	-	-

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

Financial liabilities

Trade and other payables	188,041	-	-	-
June 30, 2026				
Trade deposits and other receivables	19,224	-	-	-
Accrued mark-up	19,791	-	-	-
Short-term investments	1,640,000	-	-	-
Cash and bank balances	24,748	-	-	-
	1,703,763	-	-	-

Financial liabilities

Trade and other payables	193,540	-	-	-
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Non financial assets measured at fair value

Land and Building and plant and machinery

Property, plant and equipment	Date of valuation	June 30, 2026
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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, 2026 (Rupees in 000)
Other payables	Accrued liabilities	
Electricity bill payable- Mill site	Electricity bill payable- Mill site	
Salaries and wages payable	Salaries and wages payable	
Stock in trade	Stock in trade	
House under construction	Raw material	

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 October 30, 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

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ڈائریکٹرز رپورٹ

محترم حصص داران،

30 ستمبر 2026 کو ختم ہونے والی پہلی سہ ماہی کے غیر متنتج شدہ عبوری مالیاتی حسابات، انٹرنیشنل اکاؤنٹنگ اسٹینڈرڈز (IAS)، کمپنیز ایکٹ 2017، اور پاکستان اسٹاک ایکسچینج لمیٹڈ کی رول بک کے مطابق پیش کیے گئے ہیں۔

مالیاتی کارکردگی

زیر جائزہ مدت کے دوران کمپنی کی آمدنی 67.363 ملین روپے رہی، جبکہ گزشتہ سال کی اسی مدت میں یہ 54.286 ملین روپے تھی۔ انتظامی اور دیگر اخراجات کو شامل کرنے کے بعد کمپنی کا آپریٹنگ منافع 21.559 ملین روپے رہا، جبکہ گزشتہ سال کی اسی مدت میں یہ 66.828 ملین روپے تھا۔

سہ ماہی کے دوران خالص منافع 9.792 ملین روپے رہا، جبکہ گزشتہ سال کی اسی مدت میں یہ 56.939 ملین روپے تھا۔ اس سہ ماہی میں فی حصص آمدنی (EPS) 0.10 روپے رہی، جبکہ گزشتہ سال کی اسی مدت میں یہ 0.58 روپے فی حصص تھی۔

اسٹریٹجک کاروباری ترقی

کمپنی فی الحال اپنے باقی ماندہ اثاثوں کو منقطع کرنے کے عمل میں ہے، بشمول پھالیا، ضلع منڈی بہاؤ الدین میں واقع چینی بنانے کی ایک جامع سہولت۔ یہ فیصلہ کمپنی کے 20 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 آبجیکٹ کلاز اور اس کے میمورنڈم آف ایسوسی ایشن کے تحت اجازت دی گئی کاروباری سرگرمیوں کے ساتھ حکمت عملی کے ساتھ مختص کیا جائے گا۔

مستقبل کا نقطہ نظر

بورڈ سمجھدار مالیاتی انتظام اور ترویجی 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


نویدا ایم شیخ
چیف ایگزیکٹو آفیسر


وقار خان ظہور خان
چیئرمین

لاہور۔ بروز جمعہ، 30 اکتوبر، 2026ء



Ismail Aiwan-e-Science Building
205-Ferozpur Road
Lahore - 54600 Pakistan
Tel: +92 (42) 3575-8970, 3575 1308
Fax: +92 (42) 3576 3247
E-mail: info@imperiallimited.co