

IMPERIAL LIMITED

**CONDENSED INTERIM
FINANCIAL INFORMATION
FOR THE HALF YEAR ENDED
(DECEMBER 31, 2023)
(UN-AUDITED)**

IMPERIAL LIMITED



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IMPERIAL LIMITED

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. Najam Faiz Mrs. Fakhra Chaudhry	- Chairman - Director/CEO - Director - Director - Director - Director - Director
Audit Committee	Mr. Najam Faiz Mr. Muhammad Tariq Mr. Shahzad Ullah Khan	- Chairman - Member - Member
HR & Remuneration Committee	Mr. Shahzad ullah Khan Mr. Ibrahim Naveed Sheikh Mr. Muhammad Tariq	- Chairman - Member - Member
Chief Financial Officer	Miss. Hina Mustafa	
Company Secretary	Mr. Mubashhar Asif	
Financial Institutions	Soneri Bank Limited The Bank of Khyber Habib Bank Limited HBL Microfinance Bank Limited U Microfinance Bank Limited	
Auditors	Ilyas Saeed & Co. Chartered Accountants	
Legal Advisors	Ms. 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. Mandni Bahauddin Ph # +92 (541-151/54 Fax # 92 (546) 541-162	



IMPERIAL LIMITED

DIRECTORS' REVIEW TO THE MEMBERS

Dear Members

Interim condensed financial statements for the half-year ended December 31, 2023 are being presented in accordance with the requirements of International Accounting Standards, Companies Act, 2017 and Rule Book of Pakistan Stock Exchange Limited. The interim condensed financial information has also been reviewed by the statutory auditors of the Company.

During the period under review your Company earned revenue of Rs. 192.277 Million against revenue of Rs. 173.397 Million in the corresponding period last year against placement of funds with various financial institutions. Operating Profit after administrative and other expenses for the period recorded at Rs. 94.931 Million whereas this amount was Rs. 97.484 Million last year in the corresponding period. The Company earned Net Profit after tax of Rs. 59.967 Million as compare to Rs. 67.611 Million for the same period last year. Earnings per share for the half year recorded at Rs. 0.61 per share (December 31, 2022: Rs. 0.68).

The funds of the Company have been deployed with various Financial Instruments/Mutual Funds and in the two ongoing projects; the Hydroponics Project and the Housing Construction Project.

Hydroponics Project is at its final phase of erection and production is expected to start this year. In the Housing Construction Project, some houses are ready for sale and the Company is in process of showings and/or negotiations with various prospective buyers.

The Company is pursuing disposal of its Remaining Assets comprised of a composite sugar manufacturing facility situated at Phalia, District Mandi Bahauddin, as per the resolution passed by the Shareholders of the Company in Annual General Meeting. Proceeds from the sale of Remaining Assets shall be deployed; together with the existing funds; in accordance with the Object Clause of the Company and other businesses permitted by Memorandum of Association of the Company.

For and on behalf of the Board

Waqar Ibn Zahoor Bandey
Chairman

Naveed Mughis Sheikh
Director

Lahore
February 29, 2024

**Independent Auditor's Review Report
To the members of Imperial Limited
Report on Review of Interim Financial Statements**

Introduction

We have reviewed the accompanying condensed interim statement of financial position of **Imperial Limited** as at December 31, 2023 and the related condensed interim statement of profit or loss account, condensed interim statement of comprehensive income, condensed interim statement of changes in equity, condensed interim statement of cash flows, and notes to the condensed interim financial statements for the half year ended (here-in-after referred to as the "interim financial statements"). Management is responsible for the preparation and presentation of these interim financial statements in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these interim financial statements based on our review.

The figures of the condensed interim statement of profit or loss account and condensed interim statement of comprehensive income for the quarters ended December 31, 2023 and December 31, 2022 have not been reviewed, as we are required to review only the cumulative figures for the half year ended December 31, 2023.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*". A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements are not prepared, in all material respects, in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting.

The engagement partner on the review resulting in this independent auditor's review report is Bushra Sana.

Dated: February 29, 2024
Lahore
UDIN: RR202310278j11hDxUet


Ilyas Saeed & Co.,
Chartered Accountants



IMPERIAL LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (Un-Audited)

AS AT DECEMBER 31, 2023

		December 31, 2023 (Un-audited) (Rupees in '000')	June 30, 2023 (Audited) (Rupees in '000')
EQUITY AND LIABILITIES			
Share Capital And Reserves			
Authorized share capital			
100,000,000 (2023: 100,000,000)			
Ordinary shares of Rupees 10 each		1,000,000	1,000,000
Issued, subscribed and paid-up capital	6	990,200	990,200
Surplus on revaluation of property, plant and equipment - net of deferred tax	7	5,528,996	5,528,996
Revenue reserves - Unappropriated profit		3,801,650	3,741,683
		10,320,846	10,260,879
LIABILITIES			
Non-Current Liabilities			
Deferred liabilities	8	1,838,741	1,838,876
Current Liabilities			
Trade and other payables		582,716	582,170
Contingencies and commitments	9	-	-
		12,742,303	12,681,925
ASSETS			
Non-Current Assets			
Property, plant and equipment	10	749,765	644,503
Current Assets			
Stores, spares and loose tools		204,725	204,635
Stock in trade		893,138	864,564
Loan and advances		159,359	156,383
Trade Deposits, Prepayments and Other Receivables		24,296	22,837
Accrued markup		38,264	19,054
Short term Investments		596,685	680,947
Tax refunds due from government		231,321	216,827
Cash and bank balances		1,104,936	1,132,361
		3,252,724	3,297,608
Non-current assets held for sale	11	8,739,814	8,739,814
		12,742,303	12,681,925

The annexed notes from 1 to 15 form an integral part of these financial statements.

Chief Executive Officer

Director

Chief Financial Officer



IMPERIAL LIMITED

CONDENSED INTERIM PROFIT OR LOSS ACCOUNT (Un-Audited)

FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2023

Note	Half year ended		Second quarter ended	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	(Rupees in '000')	(Rupees in '000')	(Rupees in '000')	(Rupees in '000')
Profit and loss - continuing operations :				
Income from Investment	192,277	173,397	99,487	86,667
Gross profit	192,277	173,397	99,487	86,667
Administrative expenses	(97,448)	(76,732)	(48,542)	(39,964)
	94,829	96,665	50,945	46,703
Other operating expenses	(696)	-	(696)	-
Other operating income	798	819	798	55
Profit / (Loss) from operations	94,931	97,484	51,047	46,758
Finance cost	(85)	(59)	(61)	(40)
Profit / (loss) before taxation	94,846	97,425	50,986	46,718
Taxation	(11,384)	(12,644)	(5,974)	(9,904)
Profit / (loss) after taxation - continuing operations	83,462	84,781	45,012	36,814
Profit / (loss) after taxation - discontinued operations	12 (23,495)	(17,170)	(15,306)	(10,766)
Profit / (loss) after taxation	59,967	67,611	29,706	26,048
Earnings / (loss) per share - basic and diluted (Rupees)	0.61	0.68	0.30	0.26

The annexed notes from 1 to 15 form an integral part of these financial statements.

Chief Executive Officer

Director

Chief Financial Officer



IMPERIAL LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-Audited)

FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2023

Note	Half year ended		Second quarter ended	
	31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22
	(Rupees in '000')	(Rupees in '000')	(Rupees in '000')	(Rupees in '000')
Profit for the period - continuing operations	83,462	84,781	45,012	36,814
Loss for the period - discontinued operations	(23,495)	(17,170)	(15,306)	(10,766)
Other comprehensive income	-	-	-	-
Total comprehensive income / (loss)	59,967	67,611	29,706	26,048

The annexed notes from 1 to 15 form an integral part of these financial statements.

Chief Executive Officer

Director

Chief Financial Officer



IMPERIAL LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-Audited)

FOR THE HALF YEAR ENDED DECEMBER 31, 2023

	(Un-audited) December 31, 2023	(Un-audited) December 31, 2022
	(Rupees in '000')	(Rupees in '000')
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	94,846	97,425
Adjustments for:		
Finance cost	85	59
Depreciation of property, plant and equipment	5,817	5,110
	5,902	5,169
Operating profit before working capital changes	100,748	102,594
(Increase) / decrease in current assets:		
Stores, spares and loose tools	(90)	-
Stock in Trade	(28,574)	(82,991)
Loan and advances	(2,976)	(323,339)
Accrued markup	(19,210)	(12,120)
Trade Deposits, Prepayments and Other Receivables	(1,459)	(667)
	(52,309)	(419,117)
Increase / (decrease) in current liabilities:		
Trade and other payables	546	1,709
Cash generated from operations	(51,763)	(417,408)
Finance cost paid	(85)	(59)
Staff retirement benefits - gratuity paid	(136)	(2,420)
Income tax paid	(25,877)	(25,033)
	(26,098)	(27,512)
Net cash used in operating activities-continuing operations	22,887	(342,326)
Net cash used in operating activities-discontinued operations	13.1 (23,495)	(17,170)
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure on property, plant and equipment	3,197	(10,101)
Capital Work in Process	(114,276)	(148,182)
Investment in mutual funds	84,262	(233,737)
Net cash generated from investing activities-continuing operations	(26,817)	(392,020)
Net cash generated from investing activities-discontinued operations	13.2 -	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term finances	-	-
Net cash (used in) / generated from financing activities-continuing operations	-	-
Net cash used in financing activities - discontinued Operations	13.3 -	-
Net (decrease) / increase in cash and cash equivalents	(27,425)	(751,516)
Cash and cash equivalents at the beginning of the year	1,132,361	2,209,925
Cash and cash equivalents at the end of the year	1,104,936	1,458,409

The annexed notes from 1 to 15 form an integral part of these financial statements.

Chief Executive Officer

Director

Chief Financial Officer



IMPERIAL LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-Audited)

FOR THE HALF YEAR ENDED DECEMBER 31, 2023

Particulars	Ordinary Share Capital	Revaluation surplus on property, plant and equipment	Unappropriated profit / (loss)	Total Equity
(Rupees in '000')				
Balance as at June 30, 2022 (audited)	990,200	5,528,996	3,627,612	10,146,808
Total comprehensive income:				
Profit for the half year ended 31-Dec-22	-	-	67,611	67,611
Other comprehensive Income	-	-	-	-
	-	-	67,611	67,611
Balance as at December 31, 2022 (un-audited)	990,200	5,528,996	3,695,223	10,214,419
Total comprehensive income:				
Profit for the half year ended 30-June-23	-	-	46,460	46,460
Other comprehensive Income	-	-	-	-
	-	-	46,460	46,460
Balance as at June 30, 2023 (audited)	990,200	5,528,996	3,741,683	10,260,879
Total comprehensive income:				
Profit for the half year ended 31-Dec-23	-	-	59,967	59,967
Other comprehensive Income	-	-	-	-
	-	-	59,967	59,967
Balance as at December 31, 2023 (un-audited)	990,200	5,528,996	3,801,650	10,320,846

The annexed notes from 1 to 15 form an integral part of these financial statements.

Chief Executive Officer

Director

Chief Financial Officer

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (Un-Audited) FOR THE HALF YEAR ENDED DECEMBER 31, 2023

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 Aiwani-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.

In addition to the above, the Company is constructing houses for sale in future for profits. However, no sale of any house has taken place during the period.

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 upcoming months.

Previously, the Company in its Annual General Meeting resolved to dispose of its 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 of on August 21, 2017, whereas assets and ethanol manufacturing facilities located at Tehsil Phalia, District Mandi Bahaudin are held for sale.

2 STATEMENT OF COMPLIANCE

2.1 These condensed interim financial statements 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 Financial Reporting Standards (IFRS) 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 IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

2.2 This condensed interim financial information is being submitted to the shareholders as required by the listing regulations of Pakistan Stock Exchange Limited and section 237 of the Companies Act, 2017.

2.3 This condensed interim financial information does not include all of the information and disclosures required for full annual financial statements, and should be read in conjunction with the financial statements of the Company for the year ended June 30, 2023.

2.4 Comparative condensed interim balance sheet is extracted from annual audited financial statements for the year ended June 30, 2023 and comparative condensed interim profit and loss account, condensed interim statement of comprehensive income, condensed interim statement of changes in equity and condensed interim cash flow statement are stated from un-audited condensed interim financial information for the period ended December 31, 2022.

3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and method / basis of computation which have been used in the preparation of this condensed interim financial information are the same as those applied in the preparation of the financial statements for the preceding year ended 30 June, 2023.

3.1 Changes in accounting standards and interpretations

There is no significant impact of new standards and amendments to standards, including any consequential amendments to other standards, with a date of initial application of 01 July 2019, as mentioned in the financial statements for the year ended 30 June, 2023.



IMPERIAL LIMITED

4 ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of this condensed interim financial information in conformity with approved accounting standards requires management to make estimates, assumptions and use judgments that affect the application of policies and the reported amounts of assets and liabilities and income and expenses. Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including reasonable expectations of future events. Revisions to accounting estimates are recognized prospectively commencing from the period of revision.

In preparing this condensed interim financial information, the significant judgments made by management in applying the Company's accounting policies and the key sources of estimation and uncertainty were the same as those applied to the financial statements as at and for the year ended 30 June, 2023.

The Company's financial risk management objectives and policies are consistent with those disclosed in the financial statements as at and for the year ended 30 June, 2023.

5 PRESENTATION AND FUNCTIONAL CURRENCY

The condensed interim financial information is presented in Pak Rupees, which is the Company's functional and presentation currency.

	Note	December 31, 2023 Un-Audited (Rupees in '000')	June 30, 2023 Audited (Rupees in '000')
6 ISSUED, SUBSCRIBED AND PAID UP CAPITAL			
64,020,000 (2023: 64,020,000) ordinary shares of Rupees 10/- each fully paid in cash		640,200	640,200
35,000,000 (2023: 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>
7 SURPLUS ON REVALUATION OF PROPERTY, PLANT AND EQUIPMENT- NET OF TAX			
Opening balance		7,330,115	7,330,115
Add: Surplus incorporated during the year		-	-
Less: Incremental depreciation transferred to statement of changes in equity		-	-
Less: Surplus transferred to statement of changes in equity on disposal of assets		-	-
		<u>7,330,115</u>	<u>7,330,115</u>
Less: Related deferred tax liability		(1,801,119)	(1,801,119)
Closing balance		<u>5,528,996</u>	<u>5,528,996</u>
8 DEFERRED LIABILITIES			
Deferred taxation		1,801,119	1,801,119
Staff retirement benefits		37,622	37,757
		<u>1,838,741</u>	<u>1,838,876</u>
9 CONTINGENCIES AND COMMITMENTS			
There is no material change in the status of contingencies as reported in Note No. 11 to the financial statements for the year ended June 30, 2023.			
		December 31, 2023 Un-Audited (Rupees in '000')	June 30, 2023 Audited (Rupees in '000')
10 PROPERTY, PLANT AND EQUIPMENT			
Capital work in process	10.1	626,991	512,715
Operating fixed assets - owned	10.2	122,774	131,788
		<u>749,765</u>	<u>644,503</u>

10.1 This represents the expenditure of capital work in process incurred for the construction of building at Pindi Bhatta Site and installation of greenhouses imported from China.

	December 31, 2023 (Un-audited) (Rupees in '000')	June 30, 2023 (Audited) (Rupees in '000')
10.2 Operating fixed assets		
Opening book value	131,788	106,782
Additions / (adjustment) during the period	(3,197)	35,975
Disposals during the period	-	-
	<u>128,591</u>	<u>142,757</u>
Less: Depreciation charge for the period / year	(5,817)	(10,969)
Closing book value	<u>122,774</u>	<u>131,788</u>
11 NON-CURRENT ASSETS - HELD FOR SALE		
Opening balance	8,739,814	8,739,814
Transferred from operating fixed assets	-	-
Less: Assets disposed off during the period	-	-
Less: Impairment charged during the period	-	-
Closing balance	<u>8,739,814</u>	<u>8,739,814</u>
Freehold land	1,106,448	1,106,448
Building on freehold land	2,478,950	2,478,950
Plant and machinery	5,137,125	5,137,125
Furniture, fixture and equipment	17,291	17,291
	<u>8,739,814</u>	<u>8,739,814</u>

12 PROFIT OR LOSS - DISCONTINUED OPERATIONS

Note	Half year ended		Quarter ended	
	31-Dec-23 (Rupees in '000')	31-Dec-22 (Rupees in '000')	31-Dec-23 (Rupees in '000')	31-Dec-22 (Rupees in '000')
Sales - net	-	-	-	-
Cost of sales	-	-	-	-
Gross profit	-	-	-	-
Operating expenses:				
Administrative expenses	-	-	-	-
Inoperative plant expenses	23,495	17,170	15,306	10,766
Distribution cost	-	-	-	-
	<u>23,495</u>	<u>17,170</u>	<u>15,306</u>	<u>10,766</u>
Other operating expenses	-	-	-	-
Other operating income	-	-	-	-
Profit / (loss) from operations	<u>(23,495)</u>	<u>(17,170)</u>	<u>(15,306)</u>	<u>(10,766)</u>
Finance cost	-	-	-	-
Profit / (loss) before taxation	<u>(23,495)</u>	<u>(17,170)</u>	<u>(15,306)</u>	<u>(10,766)</u>
Taxation	-	-	-	-
Profit / (loss) after taxation - discontinued operations	<u>(23,495)</u>	<u>(17,170)</u>	<u>(15,306)</u>	<u>(10,766)</u>



IMPERIAL LIMITED

	December 31, 2023 (Un-audited)	December 31, 2022 (Audited)
13 CASH FLOWS FROM DISCONTINUED OPERATIONS	Note	(Rupees in '000')
13.1 Cash flows from operating activities - discontinued operations		
Profit / (Loss) before taxation	(23,495)	(17,170)
Adjustments for non cash items		
Finance cost	-	-
Profit on saving accounts	-	-
Depreciation of property, plant and equipment	-	-
Provision for staff retirement benefits - gratuity	-	-
Provisions written back	-	-
Impairment loss on assets held for sale	-	-
(Gain) on sale of operating fixed assets	-	-
	-	-
Operating profit / (loss) before working capital changes	(23,495)	(17,170)
Changes in working capital:		
(Increase) / decrease in current assets:		
Stores, spares and loose tools	-	-
Trade debts	-	-
Loan and advances	-	-
Trade deposits, prepayments and other receivables	-	-
	-	-
Increase / (decrease) in current liabilities:		
Trade and other payables	-	-
	-	-
Finance cost paid / settled	-	-
Staff retirement benefits - gratuity paid	-	-
Income tax (paid) / refunded / Adjusted	-	-
	-	-
Net cash used in operating activities	(23,495)	(17,170)
13.2 Cash flows from investing activities - discontinued operations		
Fixed capital expenditure	-	-
Sale proceeds from sale of property, plant and equipment	-	-
Profit on saving accounts	-	-
Net cash generated from investing activities	-	-
13.3 Cash flows from financing activities - discontinued operations		
Long term finances	-	-
Short term finances	-	-
Sponsors' loans (paid) / received	-	-
Net cash used in financing activities	-	-

14 DATE OF AUTHORIZATION FOR ISSUE

This condensed interim financial information was authorized for issue on February 29, 2024 by the Board of Directors of the Company.

15 GENERAL

- Corresponding figures in the balance sheet comprise of balances as per the annual audited financial statements for the year ended June 30, 2023, whereas corresponding figures in the profit and loss account, cash flow statement and statement of changes in equity comprise balances of the comparable period of immediately preceding financial year.
- Corresponding figures have been rearranged wherever necessary to facilitate comparison. However, no material re-arrangement has been made in these condensed interim financial statements other than disclosed.
- Figures in this condensed interim financial information have been rounded off to the nearest thousand rupees.

Chief Executive Officer

Director

Chief Financial Officer

ڈائریکٹرز رپورٹ

کمپنیز ایکٹ 2017 اور دیگر متعلقہ قوانین کے مالی حسابات برائے ششماہی ختمہ 31 دسمبر 2023 مع بیرونی محاسب کی جائزہ شدہ رپورٹ پیش خدمت ہیں۔

آپ کی کمپنی کو اس عرصہ میں مبلغ 192.277 ملین روپے کی آمدن ہوئی ہے جبکہ یہ آمدن پچھلے سال اسی ششماہی میں مبلغ 173.397 ملین روپے تھی جو کہ مختلف مالیاتی اداروں میں جمع شدہ رقم پر حاصل شدہ منافع پر مشتمل ہے۔ کمپنی نے انتظامی و دیگر اخراجات اور ٹیکس منہا کرنے کے بعد خالص منافع مبلغ 59.967 ملین روپے حاصل کیا ہے جب کہ پچھلے سال اسی دورانیے میں یہ مبلغ 67.611 ملین روپے نقصان تھا۔ اس ششماہی میں آمدن فی حصہ 0.61 روپے ہے۔ جو کہ اسی تقابلی عرصہ میں پچھلے سال 2023 میں یہ آمدن 0.68 روپے فی حصہ تھی۔

کمپنی کے پاس موجود سرمایہ مختلف مالیاتی اداروں، میوچل فنڈز میں سرمایہ کاری کے ساتھ ہائیڈرو پوکس اور مکانات کے تعمیری منصوبہ جات میں استعمال ہو رہا ہے۔ ہائیڈرو پوکس منصوبہ کے لیے مشینری کی تنصیب و تکمیل کا کام جاری ہے۔ ہم امید کرتے ہیں کہ یہ منصوبہ اس سال میں مکمل ہو کر پیداوار دینا شروع کر دے گا۔ تعمیری منصوبہ میں تین گھر کی تعمیر مکمل ہو چکی ہے۔ اور کمپنی ایک اچھی قیمت پر ان گھروں کو فروخت کے لیے کوشاں ہے۔

حصص داران کی طرف سے منظور شدہ قرارداد کے تحت کمپنی پھیالیہ میں موجود شوگر مل کے مجموعی اثاثہ جات کی فروخت کے لئے کوشاں ہے۔ اثاثہ جات کی فروخت سے موصول ہونے والی رقم اور کمپنی کے پاس موجودہ رقم کمپنی کے بنیادی کاروبار کو بڑھانے میں استعمال کی جائے گی۔

بورڈ آف ڈائریکٹرز کی جانب سے



وقار ابن ظہور ہانڈے

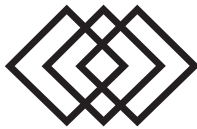
چیئرمین



نوید ایم شیخ

ڈائریکٹر

لاہور - 29 فروری 2024ء



IMPERIAL LIMITED

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