IMPERIAL LIMITED

November 05, 2025

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 Year Ended June 30, 2025**

Dear Sir,

We have to inform you that the Board of Directors of our company in its meeting held on November 05, 2025 at 11:30 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 period ended June 30, 2025 are attached. The Annual General Meeting is scheduled to be held on November 27, 2025 at **09:30 a.m.** at Lahore. The Share Transfer Books of the Company will be closed from November 21, 2025 to November 27, 2025 (both days inclusive) for the purpose of holding the Annual General Meeting. Transfer received at the Office of our Share Registrar M/s Hameed Majeed Associates (Pvt.) Ltd, H,M House 7- Bank Square, Lahore at the close of business on November 20, 2025 will be treated in time for the purpose of any entitlement to the transferees.

The Annual Report of the Company will be transmitted through PUCARS at least 21 days before holding the Annual General Meeting.

Sincerely yours,

Falraz Anwer
Company Secretary

Encl: As above

IMPERIAL LIMITED

Imperial Limited
Statement of Financial Position
As at June 30, 2025

EQUITY AND LIABILITIES	Note	2025 (Rupees in '000')	2024 (Rupees in '000')
SHARE CAPITAL & RESERVES			
Authorized share capital			
100,000,000 (2024: 100,000,000) Ordinary shares of Rs. 10 each		**1,000,000**	1,000,000
Issued, subscribed and paid-up capital	7	**990,200**	990,200
Surplus on revaluation of property, plant and equipment - net of tax	8	**5,528,996**	5,528,996
Reserves		**3,864,134**	3,819,913
TOTAL EQUITY		**10,383,330**	10,339,109
LIABILITIES			
NON-CURRENT LIABILITIES			
Deferred liabilities	9	**1,919,406**	1,852,017
CURRENT LIABILITIES			
Trade and other payables	10	**469,767**	625,723
Contingencies and commitments	11	**-**	
		2,389,173	2,477,740
TOTAL EQUITY AND LIABILITIES		**12,772,502**	12,816,849

ASSETS	Note	2025 (Rupees in '000')	2024 (Rupees in '000')
NON-CURRENT ASSETS			
Property, plant and equipment	12	**905,844**	858,645
CURRENT ASSETS			
Stores, spares and loose tools	13	**3,243**	
Stock in trade	14	**778,098**	904,493
Loan and advances	15	**152,287**	146,362
Trade deposits, pre-payments and other receivable	16	**17,898**	18,507
Accrued mark-up	17	**8,846**	9,209
Short term investments	18	**1,605,331**	1,467,838
Tax refunds due from government	19	**259,195**	269,926
Cash and bank balances	20	**191,829**	195,019
		3,016,727	3,011,354
Assets classified as held for sale	21	**8,849,931**	8,946,849
TOTAL ASSETS		**12,772,502**	12,816,849

The annexed notes from 1 to 42 form an integral part of these financial statements.

Chief Executive Officer | *Director* | *Chief Financial Officer*

Ismail Aiwan-e-Science Building, 205 Ferozepur Road, Lahore - 54600, Pakistan
UAN #: +92 42 111-265-669 Main: +92 42 3575-8970 (3 Lines) Fax #: +92 42 3576-3247 eMail: info@Imperiallimited.co

IMPERIAL LIMITED

Imperial Limited
Statement of Profit or Loss
For the year ended June 30, 2025

	Note	2025 (Rupees in '000')	2024 (Rupees in '000')
Continuing operations :			
Revenue	22	**319,892**	381,530
Gross profit		**319,892**	381,530
Administrative expenses	23	**(184,253)**	(204,335)
		135,639	177,195
Other operating expenses	24	**(130,737)**	(30,103)
Other operating income	25	**137,097**	3,304
Profit from operations		**142,000**	150,396
Finance cost	26	**(415)**	(244)
Profit before levy and income tax		**141,585**	150,152
Levy / Final tax	27	**-**	(18,513)
Profit before income tax		**141,585**	**131,639**
Income tax	28	**9,783**	(14,959)
Profit from continuing operations		**151,368**	116,680
Discontinued operations:			
Profit from discontinued operations - net of tax	29	**(124,705)**	(37,719)
Profit for the year		**26,663**	78,961
Earnings per share - basic and diluted (Rupees)	30	**0.27**	0.80

The annexed notes from 1 to 42 form an integral part of these financial statements.

Chief Executive Officer | *Director* | *Chief Financial Officer*

Imperial Limited
Statement of Other Comprehensive Income
For the year ended June 30, 2025

	2025 (Rupees in '000')	2024 (Rupees in '000')
Profit for the year	**26,663**	78,961
Other comprehensive income:		
Items that may be subsequently reclassified in profit or loss (net of tax)	-	
Items that will not be subsequently reclassified in profit or loss (net of tax):		
Actuarial gain / (loss)	**17,558**	(730)
Other comprehensive income	**17,558**	(730)
Total comprehensive income for the year	**44,221**	78,231

The annexed notes from 1 to 42 form an integral part of these financial statements.

Chief Executive Officer | *Director* | *Chief Financial Officer*

IMPERIAL LIMITED

Imperial Limited
Statement of Changes in Equity
For the year ended June 30, 2025

	Share Capital	Capital Reserve	Revenue Reserve	Total
	Issued , subscribed and paid - up capital	Revaluation surplus on property, plant and equipment	Reserves	
	----------------------(Rupees in '000')----------------------			
Balance as at June 30, 2023	**990,200**	**5,528,996**	**3,741,683**	**10,260,879**
Total comprehensive income:				
Profit after tax for the year ended June 30, 2024			78,960	78,960
Other comprehensive income			(730)	(730)
Total comprehensive income			78,230	78,230
Balance as at June 30, 2024	**990,200**	**5,528,996**	**3,819,913**	**10,339,109**
Total comprehensive income:				
Profit after tax for the year ended June 30, 2025			26,663	26,663
Other comprehensive income			17,558	17,558
			44,221	44,221
Balance as at June 30, 2025	**990,200**	**5,528,996**	**3,864,134**	**10,383,330**

The annexed notes from 1 to 42 form an integral part of these financial statements.

Chief Executive Officer *Director* *Chief Financial Officer*

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IMPERIAL LIMITED

Imperial Limited
Statement of Cash Flows
For the year ended June 30, 2025

	Note	2025 (Rupees in '000')	2024 (Rupees in '000')
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before taxation and tax levies		**26,663**	78,961
Adjustments for:			
Finance cost	26	**415**	244
Income tax expense	28&29	**81,879**	33,472
Depreciation of property, plant and equipment	23	**14,329**	15,654
Provision for WWF	24	**3,095**	2,647
Gain on disposal of property plant and equipment	25	**(2,644)**	
Loss on stores, spare and loose items	24	**11,298**	
Loss on sale of non-current asset held for sale	21	**3,986**	
Income tax due from government written off	24	**58,574**	
Provision for staff retirement benefits - gratuity	9.4	**13,182**	13,988
		184,113	66,005
Operating profit before working capital changes		**210,776**	144,966
(Increase) /decrease in current assets:			
Stores, spares and loose tools		**(3,243)**	
Stock in trade		**126,395**	(39,930)
Loan and advances		**(5,925)**	22,335
Accrued mark-up		**363**	9,845
Trade deposits, pre-payments and other receivable		**609**	(2,222)
Asset Held For Sale		**78,010**	(326)
		196,210	(10,298)
Increase / (decrease) in current liabilities:			
Trade and other payables		**(155,957)**	12,451
Cash generated from operations		**40,253**	2,153
Finance cost paid		**(415)**	(244)
Staff retirement benefits - gratuity paid		**(183)**	(1,577)
Income tax paid		**(56,070)**	(63,879)
		(56,668)	(65,700)
Net cash used in operating activities-continuing operations		**194,361**	81,419
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditure on property, plant and equipment		**(12,142)**	(51,561)
Disposal of property plant and equipment		**14,280**	
Capital work in progress		**(62,196)**	(180,309)
Short term investments		**(137,493)**	(685,444)
Net cash generated from investing activities-Continuing operations		**(197,551)**	(917,314)
Net cash generated from investing activities-Discontinued operations	31.2	**-**	
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash (used in) / generated from financing activities-Continuing operations		**-**	-
Net cash used in financing activities - Discontinued operations	31.3	**-**	
Net decrease in cash and cash equivalents		**(3,190)**	(835,895)
Cash and cash equivalents at the beginning of the year		**195,019**	1,030,914
Cash and cash equivalents at the end of the year	20	**191,829**	195,019

The annexed notes from 1 to 42 form an integral part of these financial statements.

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