

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,

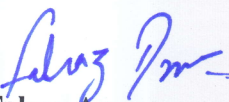
We have to inform you that the Board of Directors of our company in its meeting held on November 05, 2025 at 11:30 a.m. at Lahore recommended the following:

- | | |
|--|-----|
| (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
Statement of Financial Position
As at June 30, 2025

EQUITY AND LIABILITIES	<i>Note</i>	2025 (Rupees in '000')	2024 (Rupees in '000')	ASSETS	<i>Note</i>	2025 (Rupees in '000')	2024 (Rupees in '000')
SHARE CAPITAL & RESERVES							
Authorized share capital				NON-CURRENT ASSETS			
100,000,000 (2024: 100,000,000) Ordinary shares of Rs. 10 each		<u>1,000,000</u>	<u>1,000,000</u>	Property, plant and equipment	12	905,844	858,645
Issued, subscribed and paid-up capital	7	990,200	990,200	CURRENT ASSETS			
Surplus on revaluation of property, plant and equipment - net of tax	8	5,528,996	5,528,996	Stores, spares and loose tools	13	3,243	904,493
Reserves		<u>3,864,134</u>	<u>3,819,913</u>	Stock in trade	14	778,098	146,362
TOTAL EQUITY		<u>10,383,330</u>	<u>10,339,109</u>	Loan and advances	15	152,287	18,507
LIABILITIES				Trade deposits, pre-payments and other receivable	16	17,898	9,209
NON-CURRENT LIABILITIES				Accrued mark-up	17	8,846	1,467,838
Deferred liabilities	9	1,919,406	1,852,017	Short term investments	18	1,605,331	269,926
CURRENT LIABILITIES				Tax refunds due from government	19	259,195	195,019
Trade and other payables	10	469,767	625,723	Cash and bank balances	20	191,829	3,011,354
Contingencies and commitments	11	-	2,477,740			3,016,727	
		<u>2,389,173</u>	<u>2,477,740</u>			8,849,931	8,946,849
TOTAL EQUITY AND LIABILITIES		<u>12,772,502</u>	<u>12,816,849</u>	TOTAL ASSETS		<u>12,772,502</u>	<u>12,816,849</u>

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 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

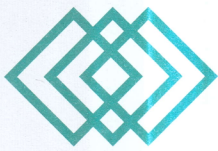
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Chief Executive Officer

Director



Chief Financial Officer



IMPERIAL LIMITED

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
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') -----

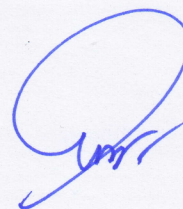
Balance as at June 30, 2023	990,200	5,528,996	3,741,683	10,260,879
Total comprehensive income:				
Profit after tax for the year ended June 30, 2024			78,960	78,960
Other comprehensive income			(730)	(730)
Total comprehensive income			78,230	78,230
Balance as at June 30, 2024	990,200	5,528,996	3,819,913	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

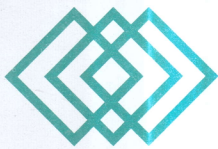
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Chief Executive Officer

Director

Chief Financial Officer





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)
		(197,551)	(917,314)
Net cash generated from investing activities-Continuing operations			
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.

Chief Executive Officer

Director

Chief Financial Officer

■ Ismail Aiwan-e-Science Building, 205 Ferozepur Road, Lahore - 54600, Pakistan

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