



# *Imperial Limited*

*Condensed Interim  
Financial Information  
For the Half Year Ended  
(March 31, 2022)  
(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. Ibrahim Naveed Sheikh  
Mr. Muhammad Tariq  
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  
Mrs. Fakhra Chaudhry

- Chairman  
- Member  
- Member

### Chief Financial Officer

Miss. Hina Mustafa

### Head of Internal Audit

Mr. Adnan Ahmad

### Company Secretary

Mr. Mubashhar Asif

### Financial Institutions

BankIslami Pakistan Limited  
Dubai Islamic Bank Pakistan Limited  
Silk Bank Limited  
Soneri Bank Limited

### Auditors

Tariq Abdul Ghani Maqbool & Co.  
Chartered Accountants

### Legal Advisors

Ms. Aniqua Sheikh  
Advocate

### Registered Office

M. 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

Karmanwala, Tehsil Phalia  
Distt. Mandi Bahauddin  
Ph # + 92 (546) 541-151/54  
Fax # + 92 (546) 541-162





*Imperial Limited*

## DIRECTORS' REVIEW

Dear Members

Interim condensed financial statements for the half-year-ended March 31, 2022 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. 129.695 million against revenue of Rs. 127.859 million in the corresponding period last year against placement of funds with various financial institutions. Operating Profit for the period recorded at Rs. 74.522 million whereas this amount was Rs. 82.508 million last year in the corresponding period. The Company earned net profit after tax of Rs. 50.894 million as compared to Rs. 54.520 million for the same period last year. Earning per share for the half year recorded at Rs. 0.51 (March 31, 2021: Rs. 0.55).

In the light of shareholders approvals given in the last Annual General Meeting, the Company is vigorously searching the potential buyer for its Remaining Assets comprised of a composite sugar manufacturing facility situated at Phalia, District Mandi Bahauddin.

The Company has adopted Regular Financial Year starting from July 01 and ending on June 30 each year instead of Special Financial Year according to the Object Clause contained in Memorandum of Association of the Company. Necessary approval(s) has been accorded by the concerned Department(s). Therefore, the next Financial Statements of Company for the year ended June 30, 2022 shall be prepared for the Transitional Period of Nine Months and thereafter for the full year starting from July 01, 2022. The Company has deployed its available funds with various Financial Institutions/Mutual Funds and also are being utilized for its Hydroponics Project. First shipment pertaining to Hydroponics Project has been arrived at Port and is in the process of Clearance, remaining shipments of the Project are also following up as per schedule. Necessary arrangements of Civil Work for installation/erection of machinery of said Project is in process at Pindi Bhatian Site. 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 M. Sheikh**  
Director

**Lahore**  
**May 26, 2022**

**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 31 March 2022 and the related condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of cash flows, condensed interim statement of changes in equity and notes to the 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 and condensed interim statement of comprehensive income for the quarters ended 31 March 2022 and 31 March 2021 have not been reviewed, as we are required to review only the cumulative figures for the six-months period ended 31 March 2022.

**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 **Shahid Mehmood**.

**Dated: 26 May 2022**  
**Lahore**  
**UDIN: AR202210055zC7WisE5H**

  
**Tariq Abdul Ghani Maqbool & Co.**  
**Chartered Accountants**



*Imperial Limited*

## CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (Un-Audited)

AS AT MARCH 31, 2022

		March 31, 2022	September 30, 2021
	Note	(Rupees in '000') Un-audited	(Rupees in '000') Audited
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
Authorised share capital			
100,000,000 (30 September 2021: 100,000,000)		1,000,000	1,000,000
ordinary shares of Rupees 10/- each			
Issued, subscribed and paid up share 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
Unappropriated profit		3,601,431	3,550,537
		10,120,627	10,069,733
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
Deferred liabilities	8	1,832,004	1,833,959
<b>Current Liabilities</b>			
Trade and other payables		561,720	559,563
Contingencies and commitments	9	-	-
		12,514,351	12,463,255
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	10	121,460	131,503
Investment Property		264,555	189,594
<b>Current Assets</b>			
Stores, spare and loose tools		214,195	214,195
Loan and advances		551,968	148,441
Trade deposits and other receivables	11	51,122	42,315
Short Term Investments		478,201	56,442
Tax refunds due from government		177,647	161,028
Cash and bank balances	12	1,915,389	2,779,923
		3,388,522	3,402,344
Non-current assets held for sale	13	8,739,814	8,739,814
		12,514,351	12,463,255

The annexed notes from 1 to 17 form an integral part of this condensed interim financial information.

Chief Executive Officer

Director

Chief Financial Officer



*Imperial Limited*

## CONDENSED INTERIM PROFIT OR LOSS ACCOUNT (Un-Audited)

FOR THE HALF YEAR AND QUARTER ENDED MARCH 31, 2022

	Half year ended		Second quarter ended	
	March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021
Note	(Rupees in '000')	(Rupees in '000')	(Rupees in '000')	(Rupees in '000')
<b>Profit and loss -</b>				
<b>continuing operations :</b>				
Income from Investment	129,695	127,859	68,663	57,326
<b>Gross profit</b>	129,695	127,859	68,663	57,326
Administrative expenses	(59,218)	(45,812)	(34,370)	(23,016)
	70,477	82,047	34,293	34,310
Other operating expenses	(209)	-	-	-
Other operating income	4,254	461	2,822	296
<b>Profit / (Loss) from operations</b>	74,522	82,508	37,115	34,606
Finance cost	(23)	(14)	(20)	(11)
<b>Profit / (loss) before taxation</b>	74,499	82,494	37,095	34,595
Taxation	(1,576)	(497)	(1,318)	-
<b>Profit / (loss) after taxation -</b>				
<b>continuing operations</b>	72,923	81,997	35,777	34,595
<b>Profit / (loss) after taxation -</b>				
<b>discontinued operations</b>	14 (22,029)	(27,477)	(13,121)	(16,811)
<b>Profit / (loss) after taxation</b>	50,894	54,520	22,656	17,784
<b>Earnings / (loss) per share - basic and diluted (Rupees)</b>	0.51	0.55	0.23	0.18

The annexed notes from 1 to 17 form an integral part of this condensed interim financial information.

Chief Executive Officer

Director

Chief Financial Officer



*Imperial Limited*

**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-Audited)**  
FOR THE HALF YEAR AND QUARTER ENDED MARCH 31, 2022

Note	Half year ended		Second quarter ended	
	March 31, 2022 (Rupees in '000')	March 31, 2021 (Rupees in '000')	March 31, 2022 (Rupees in '000')	March 31, 2021 (Rupees in '000')
Profit for the period - continuing operations	72,923	81,997	35,777	34,595
Loss for the period - discontinued operations	(22,029)	(27,477)	(13,121)	(16,811)
Other comprehensive income	-	-	-	-
<b>Total comprehensive income / (loss)</b>	<b>50,894</b>	<b>54,520</b>	<b>22,656</b>	<b>17,784</b>

The annexed notes from 1 to 17 form an integral part of this condensed interim financial information.

Chief Executive Officer

Director

Chief Financial Officer



*Imperial Limited***CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-Audited)**

FOR THE HALF YEAR ENDED MARCH 31, 2022

	Note	March 31, 2022 (Rupees in '000')	March 31, 2021 (Rupees in '000')
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before taxation		74,499	82,494
Adjustments for:			
Depreciation of property, plant and equipment		8,110	5,503
Provision for staff retirement benefits - gratuity		-	2,341
(Gain) / loss on sale of operating fixed assets		(2,465)	(438)
		5,645	7,406
Operating profit / (loss) before working capital changes		80,144	89,900
<b>Changes in working capital:</b>			
<b>(Increase) / decrease in current assets:</b>			
Loan and advances		(403,527)	1,054
Trade deposits and other receivables		(8,807)	(5,555)
		(412,334)	(4,501)
<b>Increase / (decrease) in current liabilities:</b>			
Trade and other payables		2,157	(393)
Net working capital changes		(410,177)	(4,894)
Staff retirement benefits paid		(1,956)	-
Income tax received / (paid)		(18,195)	(19,318)
		(20,151)	(19,318)
<b>Net cash generated from operating activities-continuing operations</b>		(350,184)	65,688
<b>Net cash used in operating activities-discontinued operations</b>	15.1	(22,029)	(27,477)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Fixed capital expenditure		(29,960)	(12,043)
Purchase of Investment Property		(74,961)	(156,418)
Capital work in Process		(2,660)	-
Sale proceeds from sale of property, plant and equipment		37,019	3,500
Investment in mutual funds		(421,759)	(52,805)
<b>Net cash (used in) / generated from investing activities-continuing operations</b>		(492,321)	(217,766)
<b>Net cash generated from investing activities-discontinued operations</b>	15.2	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Long term finances		-	-
<b>Net cash (used in) / generated from financing activities-continuing operations</b>		-	-
<b>Net cash (used in) / generated from financing activities-discontinued operations</b>	15.3	-	-
Net increase / (decrease) in cash and cash equivalents		(864,534)	(179,555)
Cash and cash equivalents at beginning of the period		2,779,923	2,934,186
Cash and cash equivalents at end of the period		1,915,389	2,754,631

The annexed notes from 1 to 17 form an integral part of this condensed interim financial information.

Chief Executive Officer

Director

Chief Financial Officer



**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-Audited)**  
FOR THE HALF YEAR ENDED MARCH 31, 2022

	(Rupees in '000')			
	Ordinary share capital	Revaluation surplus	Unappropriated profit / (loss)	Total
Balance as at October 01, 2020 - (audited)	990,200	5,528,996	3,476,107	9,995,303
<b>Total comprehensive income:</b>				
Profit for the half year ended March 31, 2021	-	-	54,520	54,520
Other comprehensive income	-	-	-	-
	-	-	54,520	54,520
<b>Balance as at March 31, 2021 (un-audited)</b>	<b>990,200</b>	<b>5,528,996</b>	<b>3,530,627</b>	<b>10,049,823</b>
<b>Total comprehensive income:</b>				
Profit for the half year ended September 30, 2021	-	-	19,910	19,910
Other comprehensive income	-	-	-	-
	-	-	19,910	19,910
<b>Balance as at September 30, 2021 (audited)</b>	<b>990,200</b>	<b>5,528,996</b>	<b>3,550,537</b>	<b>10,069,733</b>
<b>Total comprehensive income:</b>				
Profit for the half year ended March 31, 2022	-	-	50,894	50,894
Other comprehensive income	-	-	-	-
	-	-	50,894	50,894
<b>Balance as at March 31, 2022 (un-audited)</b>	<b>990,200</b>	<b>5,528,996</b>	<b>3,601,431</b>	<b>10,120,627</b>

The annexed notes from 1 to 17 form an integral part of this condensed interim financial information.

Chief Executive Officer

Director

Chief Financial Officer



## NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (Un-Audited) FOR THE HALF YEAR ENDED MARCH 31, 2022

### 1 THE COMPANY AND ITS OPERATIONS

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 -Pakistan. 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.

Previously, the Company in its Annual General Meeting held on January 31, 2017 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 of sugar and ethanol manufacturing facilities located at Tehsil Phalia, District Mandi Bahauddin 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 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 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** The figures for the half year ended March 31, 2022 have, however, been subjected to limited scope review by the auditors as required by the Code of Corporate Governance. 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 September 30, 2021.

**2.4** Comparative condensed interim Statement of financial position is extracted from annual audited financial statements for the year ended September 30, 2021 and comparative condensed interim profit or loss account, condensed interim statement of comprehensive income, condensed interim statement of changes in equity and condensed interim statement of cash flows are stated from un-audited condensed interim financial information for the half year ended March 31, 2021.

### 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 September 31, 2021.

#### 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 July 01, 2019, as mentioned in the financial statements for the year ended September 30, 2021.

### 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 September 30, 2021.

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 September 30, 2021.



**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	March 31, 2022 (Rupees in '000') Un-audited	September 30, 2021 (Rupees in '000') Audited
<b>6 ISSUED, SUBSCRIBED AND PAID UP CAPITAL</b>			
64,020,000 (September 30, 2021: 64,020,000) ordinary shares of Rupees 10/- each fully paid in cash		640,200	640,200
35,000,000 (September 30, 2021: 35,000,000) ordinary shares of Rupees 10/- each fully paid for consideration other than cash		350,000	350,000
		<b>990,200</b>	<b>990,200</b>
<b>7 SURPLUS ON REVALUATION OF PROPERTY, PLANT AND EQUIPMENT - NET OF TAX</b>			
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		-	-
		7,330,115	7,330,115
Less: Related deferred tax liability		(1,801,119)	(1,801,119)
Closing balance		<b>5,528,996</b>	<b>5,528,996</b>
<b>8 DEFERRED LIABILITIES</b>			
Deferred taxation		1,801,119	1,801,119
Staff retirement benefits		30,885	32,840
		<b>1,832,004</b>	<b>1,833,959</b>
<b>9 CONTINGENCIES AND COMMITMENTS</b>			
There is no material change in status of contingencies as disclosed in note No. 13 to the financial statements for the year ended September 30, 2021.			
<b>10 PROPERTY, PLANT AND EQUIPMENT</b>			
Operating fixed assets - owned	10.1	<b>116,299</b>	<b>129,003</b>
<b>10.1 Operating fixed assets - owned</b>			
Opening book value		129,003	101,168
Additions during the period / year		29,960	47,248
Disposal during the period / year		(34,554)	(7,745)
Depreciation during the period / year		(8,110)	(11,668)
		<b>116,299</b>	<b>129,003</b>
<b>11 TRADE DEPOSITS AND OTHER RECEIVABLES</b>			
Security deposits		4,245	3,637
Interest Receivable		30,758	22,780
Other receivables		16,119	15,898
		<b>51,122</b>	<b>42,315</b>



	Note	March 31, 2022 (Rupees in '000') Un-audited	September 30, 2021 (Rupees in '000') Audited
<b>12 CASH AND BANK BALANCES</b>			
Cash in hand		40	-
Cash with banks:			
Current accounts		1,805	2,456
Saving accounts	12.1	1,712,097	2,576,020
Term Deposit Receipts		201,447	201,447
		<b>1,915,389</b>	<b>2,779,923</b>
<b>12.1</b> Cash with banks in saving accounts carry mark-up ranging from 6.8% to 11% (September 30, 2021: 6.75% to 13.25%) per annum approximately.			

<b>13 NON-CURRENT ASSETS - HELD FOR SALE</b>			
Opening balance		8,739,814	8,739,814
Impairment charged during the period / year		-	-
Closing balance	13.1	<b>8,739,814</b>	<b>8,739,814</b>
<b>13.1</b> 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
		<b>8,739,814</b>	<b>8,739,814</b>

	Half year ended		Second quarter ended	
	March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021
Note	(Rupees in '000')	(Rupees in '000')	(Rupees in '000')	(Rupees in '000')
Sales - net	-	-	-	-
Cost of sales	-	-	-	-
<b>Gross profit</b>	-	-	-	-
<b>Operating expenses:</b>				
Administrative expenses	-	-	-	-
Inoperative plant expenses	22,029	27,477	13,121	16,811
Distribution cost	-	-	-	-
	22,029	27,477	13,121	16,811
Other operating expenses	-	-	-	-
Other operating income	-	-	-	-
<b>Profit / (loss) from operations</b>	(22,029)	(27,477)	(13,121)	(16,811)
Finance cost	-	-	-	-
<b>Profit / (loss) before taxation</b>	(22,029)	(27,477)	(13,121)	(16,811)
Taxation	-	-	-	-
<b>Profit / (loss) after taxation - discontinued operations</b>	<b>(22,029)</b>	<b>(27,477)</b>	<b>(13,121)</b>	<b>(16,811)</b>



**15 CASH FLOWS FROM DISCONTINUED OPERATIONS**

**15.1 Cash flows from operating activities - discontinued operations**

Profit / (Loss) before taxation (22,029) (27,477)

**Adjustments for:**

Finance cost  
Profit on saving accounts  
Provisions written back  
Gain on sale of operating fixed assets  
Depreciation of property, plant and equipment

-	-
-	-
-	-
-	-
-	-

Operating loss before working capital changes (22,029) (27,477)

**Changes in working capital:**

**(Increase) /decrease in current assets:**

Trade debts  
Loan and advances  
Trade deposits and other receivables

-	-
-	-
-	-

**Increase / (decrease) in current liabilities:**

Trade and other payables

-	-
-	-

Net working capital changes - -

Finance cost paid  
Staff retirement benefits paid  
Income tax (paid) / received

-	-
-	-
-	-

Net cash used in operating activities (22,029) (27,477)

**15.2 Cash flows from investing activities - discontinued operations**

Fixed capital expenditure  
Cash proceeds from disposal of fixed assets  
Profit on saving accounts  
Net cash generated from investing activities

-	-
-	-
-	-
-	-

**15.3 Cash flows from financing activities - discontinued operations**

Long term finances paid  
Short term finances paid  
Net cash used in financing activities

-	-
-	-
-	-

**16 DATE OF AUTHORIZATION FOR ISSUE**

This condensed interim financial information was authorized for issue on May 26, 2022.

**17 GENERAL**

- Corresponding figures have been rearranged/reclassified wherever necessary to facilitate comparison.
- Figures in this condensed interim financial information have been rounded off to the nearest rupees in thousand except where stated otherwise.

**Chief Executive Officer**

**Director**

**Chief Financial Officer**

## ڈائریکٹرز کی جائزہ رپورٹ

کمپنیز ایکٹ 2017 اور دیگر متعلقہ قوانین کے تحت ششماہی مالی حسابات برائے مدت مختتمہ 31 مارچ 2022ء بمع بیرونی محاسب کی جائزہ شدہ رپورٹ پیش خدمت ہیں۔

آپ کی کمپنی کو اس عرصہ میں 129.695 ملین روپوں کی آمدن ہوئی ہے جو کہ بینکوں سے حاصل کردہ منافع پر مشتمل ہے جبکہ پچھلے سال اسی عرصہ میں یہ آمدن 127.859 ملین روپے تھی۔ اخراجات منہا کرنے کے بعد خالص منافع مبلغ 50.894 ملین روپے رہا جبکہ پچھلے سال یہ منافع 54.520 ملین روپے تھا۔ اس مدت کا منافع فی حصہ مبلغ 0.51 روپے ہے جبکہ پچھلے سال یہ منافع فی حصہ 0.55 روپے تھا۔

کمپنی حصص داران سے منظور شدہ منصوبہ کے مطابق پچالیہ میں موجود جینی کی پیداوار سے متعلقہ بقایا اثاثہ جات کی فروخت کے لئے بھر پور کوشش کر رہی ہے۔ نئے کاروباری مقاصد کے تحت کمپنی اپنے مال حسابات ہر سال یکم جولائی سے تیس جون تک بنایا کرے گی جس کے لئے درکار منظوریاں حاصل کر لی گئی ہیں۔ چنانچہ اس سال 30 جون 2022 کے عرصہ تک مالی حسابات سالانہ مالی حسابات کے تناظر میں باقی ماندہ عرصہ کے لئے تیار کئے جائیں گے جس کے بعد ہر سال یکم جولائی تا تیس جون کے مطابق پورے سال کے مالی حسابات تیار ہوا کریں گے۔ کمپنی نے دستیاب رقم کو مالی اداروں میں سرمایہ کاری کے ساتھ ساتھ ہائیڈرو پوکس منصوبہ میں بھی سرمایہ کاری کی ہے۔ منصوبہ کے تحت کچھ مشینری درآمد کر لی گئی ہے جبکہ باقی مشینری اور آلات وغیرہ آئندہ عرصہ میں درآمد کر لی جائے گی۔ مشینری کی تنصیب کے لئے درکار عماراتی کام بھی زیر تکمیل ہے۔ کمپنی کے منظوری کے تحت باقی ماندہ اثاثہ جات کی فروخت سے موصول ہونے والی رقم کمپنی کے بنیادی کاروبار کو بڑھانے میں استعمال کی جائے گی جیسا کہ کمپنی کے میمورینڈم آف ایسوسی ایشن میں درج ہے۔

بورڈ آف ڈائریکٹرز کی جانب سے



نوید ایم شیخ

ڈائریکٹر



وقار ابن ظہور بانڈے

چیئرمین

لاہور - 26 مئی 2022ء



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