

ESCORTS INVESTMENT BANK LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER, 2025

ASSETS		30-Sep-25 Rupees (Un-Audited)	30-Jun-25 Rupees (Audited)
NON-CURRENT ASSETS	Note		
Property and equipment	5	122,748,297	126,725,685
Intangible assets	6	5,378,731	5,423,167
Long term investments		24,546,125	24,546,125
Long term finances	7	48,305,454	59,645,990
Long term deposits		8,505,674	8,505,674
Deferred tax asset - net	8	121,004,001	121,004,001
		330,488,282	345,850,642
CURRENT ASSETS			
Current portion of non-current assets		64,224,438	63,490,068
Short term investments	9	15,357,198	13,583,423
Short term finances	10	59,205,893	100,059,308
Short term advances		2,821,781	2,646,080
Prepayments		4,119,984	3,901,440
Interest receivable		15,996,814	18,698,125
Other receivables		7,363,786	7,326,839
Tax refunds due from the government		81,843,807	81,402,514
Cash and bank balances	11	56,018,944	23,839,925
		306,952,645	314,947,722
TOTAL ASSETS		637,440,927	660,798,364
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
300,000,000 (2025: 300,000,000) ordinary shares of Rs. 10 each		3,000,000,000	3,000,000,000
Issued, subscribed and paid up capital		1,356,000,000	1,356,000,000
Capital reserves		158,042,871	158,042,871
Revenue reserve		(1,054,317,304)	(1,027,549,311)
Revaluation surplus on property and equipment		15,889,321	16,090,452
		475,614,888	502,584,012
LIABILITIES			
NON-CURRENT LIABILITIES			
Lease liabilities	12	24,979,733	27,222,097
		24,979,733	27,222,097
CURRENT LIABILITIES			
Current portion of non-current liabilities	13	10,605,068	10,365,145
Trade and other payables	14	122,468,910	117,037,073
Unclaimed dividend		2,385,654	2,385,654
Provision for taxation and tax levies		1,386,674	1,204,383
		136,846,306	130,992,255
CONTINGENCIES AND COMMITMENTS	15	-	-
TOTAL EQUITY AND LIABILITIES		637,440,927	660,798,364

The annexed notes from 1 to 23 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

CHAIRMAN

CHIEF FINANCIAL OFFICER



ESCORTS INVESTMENT BANK LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE QUARTER ENDED 30 SEPTEMBER, 2025 (Un-Audited)

		Quarter Ended	
	Note	30-Sep-25 Rupees	30-Sep-24 Rupees
Income			
Profit on financing		13,565,068	21,133,921
Return on investments		805,781	1,372,440
Income from fee and commission		547,725	2,817,195
Profit on bank deposits		739,427	4,307,399
Other income		718,456	1,142,182
		16,376,457	30,773,137
Expenses			
Administrative expenses	16	39,688,983	37,450,264
Finance cost		912,386	1,562,413
		40,601,369	39,012,677
Operating loss before provisions and taxation		(24,224,912)	(8,239,540)
Other operating expenses	17	(2,561,921)	(813,678)
Loss before taxation and tax levies		(26,786,833)	(9,053,218)
Taxation and tax levies - net		(182,291)	(313,316)
Net loss for the Period		(26,969,124)	(9,366,534)
Loss per share - basic and diluted		(0.20)	(0.17)

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ESCORTS INVESTMENT BANK LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 30 SEPTEMBER, 2025 (Un-Audited)

	Quarter Ended	
	30-Sep-25	30-Sep-24
Note	Rupees (Un-Audited)	Rupees (Un-Audited)
Net loss for the Period	(26,969,124)	(9,366,534)
Other comprehensive loss:		
<i>Items that will not be reclassified to statement of profit or loss</i>		
<i>Items that may be reclassified subsequently to statement of profit or loss</i>		
Loss on remeasurement of long term investments - net of tax	-	-
Other comprehensive loss for the period - net of tax	-	-
Total Comprehensive loss for the Period	(26,969,124)	(9,366,534)

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ESCORTS INVESTMENT BANK LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 30 SEPTEMBER, 2025 (Un-Audited)

Particulars	Issued, Subscribed and Paid up Capital	Capital Reserves		Revenue Reserve	Revaluation Surplus on Property and Equipment	Total
		Statutory Reserve	(Deficit) / Gain on Revaluation of Investments	Accumulated Loss		
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Balance as at June 30, 2024	1,356,000,000	158,496,746	(453,875)	(959,992,575)	16,937,318	570,987,614
Total comprehensive Income / (loss) for the period						
Net profit/(loss) for the period	-	-	-	(9,366,534)	-	(9,366,534)
Other comprehensive income/(loss) for the period	-	-	-	-	-	-
Total comprehensive income/(loss) for the period	-	-	-	(9,366,534)	-	(9,366,534)
Transfer from surplus on revaluation of property and equipment on account of:						
Incremental depreciation on revalued asset for the period - net of tax	-	-	-	211,717	(211,717)	-
Balance as at September 30, 2024 (Un-Audited)	1,356,000,000	158,496,746	(453,875)	(969,147,392)	16,725,601	561,621,080
Balance as at June 30, 2025	1,356,000,000	158,496,746	(453,875)	(1,027,549,311)	16,090,452	502,584,012
Total comprehensive Income / (loss) for the period						
Net profit/(loss) for the period	-	-	-	(26,969,124)	-	(26,969,124)
Other comprehensive income/(loss) for the period	-	-	-	-	-	-
Total comprehensive income/(loss) for the period	-	-	-	(26,969,124)	-	(26,969,124)
Transfer from surplus on revaluation of property and equipment on account of:						
Incremental depreciation on revalued asset for the period - net of tax	-	-	-	201,131	(201,131)	-
Balance as at September 30, 2025 (Un-Audited)	1,356,000,000	158,496,746	(453,875)	(1,054,317,304)	15,889,321	475,614,888

The annexed notes from 1 to 23 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

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ESCORTS INVESTMENT BANK LIMITED
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED 30 SEPTEMBER, 2025 (Un-Audited)

	Note	Quarter Ended	
		30-Sep-25 Rupees (Un-Audited)	30-Sep-24 Rupees (Un-Audited)
Cash Flow From Operating Activities			
Loss before taxation and levies		(26,786,833)	(9,053,218)
Adjustment for non cash expenses and other items:			
- Depreciation on property and equipment	5.1	2,181,357	2,520,237
- Depreciation on right of use assets	5.2	2,123,130	2,115,099
- Amortization on intangible assets	6.1	44,436	66,650
- Interest on lease liabilities against right of use assets		660,238	1,123,649
- Finance cost		252,148	438,764
- Loss on sale of fixed assets		18,896	(32)
- Provision against doubtful finances		2,561,921	813,678
		<u>7,842,126</u>	<u>7,078,045</u>
		(18,944,707)	(1,975,173)
Decrease / (increase) in operating assets			
- Finances - net		48,897,660	(43,266,703)
- Loans and advances		(175,701)	(86,712)
- Interest receivable		2,701,311	(3,776,584)
- Other receivables		(36,947)	(73,988)
- Prepayments		(218,544)	(1,497,371)
Increase / (decrease) in operating liabilities			
- Trade and other payables		5,431,837	1,603,334
		<u>56,599,616</u>	<u>(47,098,024)</u>
Net cash (used) / generated from operations		37,654,909	(49,073,197)
Finance cost paid		(252,148)	(438,764)
Taxation and levies - net		(441,293)	(1,115,127)
Net cash (used) / generated from operating activities		36,961,468	(50,627,088)
CASH FLOW FROM INVESTING ACTIVITIES			
Capital expenditure on property and equipment		(345,995)	(229,988)
Short term investments - net		(1,773,775)	(565,908)
Net cash (Used) / generated from investing activities		(2,119,770)	(795,896)
CASH FLOW FROM FINANCING ACTIVITIES			
Payment of lease liabilities	12.1	(2,662,679)	(2,901,802)
Net cash used in financing activities		(2,662,679)	(2,901,802)
Net (Decrease) / Increase in Cash and Cash Equivalents During the Period		32,179,019	(54,324,786)
Cash and cash equivalents at the beginning of the Period		23,839,925	124,969,042
Cash and Cash Equivalents at the End of the Period		<u>56,018,944</u>	<u>70,644,256</u>

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