

**CORPORATE AFFAIRS GROUP**

HO/CAG/RAU/2026/16  
April 21, 2026

**The General Manager**  
Pakistan Stock Exchange Limited  
Stock Exchange Building  
Stock Exchange Road  
Karachi

Subject: **Financial Results for the Quarter ended March 31, 2026 of Allied Bank Limited**

Dear Sir,

We have to inform you that the Board of Directors of our Bank in their meeting held on April 21, 2026 at 11:00 AM, at Lahore, recommended the following:

(i) **CASH DIVIDEND**

An interim Cash Dividend for the quarter ended March 31, 2026 at Rs. 4.00 per share i.e., 40%.

(ii) **BONUS SHARES**

- Nil-

(iii) **RIGHT SHARES**

- Nil-

(iv) **ANY OTHER ENTITLEMENT/CORPORATE ACTION**

-N/A-

(v) **ANY OTHER PRICE-SENSITIVE INFORMATION**

-N/A-

The Statements of Financial Position, Statements of Profit or Loss along with Statements of Changes in Equity and Statements of Cash Flows are attached as under:

- Annexure – A (Standalone)
- Annexure – B (Consolidated)

The recommended entitlement will be paid to the shareholders whose names will appear in the Register of Members on April 30, 2026.

The Share Transfer Books of the Bank will be closed from **May 04, 2026 to May 06, 2026** (both days inclusive). Transfer requests received at Bank's Share Registrar M/s. CDC Share Registrar Services Limited (CDCSRSL), Head Office, CDC House, 99-B, Block-B, S.M.C.H.S., Main Shahr-e-Faisal, Karachi at the close of business on **April 30, 2026** will be treated in time for the purpose of above entitlement to the transferees.

The Quarterly Financial Statements (Quarterly Report) of the Bank for the period ended March 31, 2026 shall be transmitted through PUCARS, within the specified time.

Yours Sincerely,



**Adeel Javaid**  
Company Secretary &  
Chief Corporate Affairs Group

Encl: **As above**

CC: *Executive Director/ HOD, Offsite-II Department, Supervision Division, Securities & Exchange Commission of Pakistan, 63, NIC Building, Jinnah Avenue, Blue Area, Islamabad*

**ALLIED BANK LIMITED**  
**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION**  
**(UN-AUDITED) AS AT MARCH 31, 2026**

	Note	(Un-audited)	(Audited)
		March 31, 2026	December 31, 2025
		Rupees in '000	
<b>ASSETS</b>			
Cash and balances with treasury banks	7	164,218,570	171,781,831
Balances with other banks	8	19,253,808	13,079,040
Lendings to financial institutions	9	12,692,908	-
Investments	10	2,505,042,980	2,137,087,228
Advances	11	704,177,309	789,676,548
Property and equipment	12	144,392,068	138,101,470
Right-of-use assets	13	9,126,965	8,781,290
Intangible assets	14	4,687,208	4,482,620
Deferred tax assets	15	5,151,146	-
Other assets	16	116,399,551	107,404,712
<b>TOTAL ASSETS</b>		<b>3,685,142,513</b>	<b>3,370,394,739</b>
<b>LIABILITIES</b>			
Bills payable	18	12,300,921	13,860,534
Borrowings	19	962,003,184	643,733,028
Deposits and other accounts	20	2,376,641,100	2,345,858,850
Lease liabilities	21	11,870,773	11,553,450
Sub-ordinated debt		-	-
Deferred tax liabilities		-	21,732,571
Other liabilities	22	79,143,730	70,280,585
<b>TOTAL LIABILITIES</b>		<b>3,441,959,708</b>	<b>3,107,019,018</b>
<b>NET ASSETS</b>		<b>243,182,805</b>	<b>263,375,721</b>
<b>REPRESENTED BY</b>			
Share capital	23	11,450,739	11,450,739
Reserves		47,085,572	46,341,119
Surplus on revaluation of assets - net of tax	24	41,094,698	64,969,900
Unappropriated profit		143,551,796	140,613,963
		<b>243,182,805</b>	<b>263,375,721</b>
<b>CONTINGENCIES AND COMMITMENTS</b>	25		

The annexed notes 1 to 45 form an integral part of these unconsolidated condensed interim financial statements.

Chief Financial Officer

President and Chief Executive

Director

Director

**CERTIFIED TRUE COPY**  
 For ALLIED BANK LIMITED  
 Company Secretary

Chairman

**MANSOOR ZAIGHUM SIPRA**  
 Group Head  
 Strategic Planning & Financial Reporting  
 Finance Group  
 Allied Bank Limited  
 Head Office, Lahore

**ALLIED BANK LIMITED**  
**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT AND LOSS ACCOUNT**  
**(UN-AUDITED) FOR THE THREE MONTHS ENDED MARCH 31, 2026**

	Note	Quarter Ended	
		March 31,	March 31,
		2026	2025
		Rupees in '000	
Mark-up / return / interest earned	27	83,699,093	71,646,920
Mark-up / return / interest expensed	28	55,895,025	46,282,508
<b>Net mark-up / interest income</b>		<b>27,804,068</b>	<b>25,364,412</b>
<b>NON MARK-UP / INTEREST INCOME</b>			
Fee and commission income	29	4,251,163	3,722,926
Dividend income		1,211,733	850,110
Foreign exchange income		1,258,681	1,728,325
Income from derivatives		-	-
(Loss) / Gain on securities - net	30	(215,938)	744,829
Net gain / (loss) on derecognition of financial assets measured at amortized cost		-	-
Other income	31	561,309	102,170
<b>Total non mark-up / interest income</b>		<b>7,066,948</b>	<b>7,148,360</b>
<b>Total income</b>		<b>34,871,016</b>	<b>32,512,772</b>
<b>NON MARK-UP / INTEREST EXPENSES</b>			
Operating expenses	32	16,479,188	14,903,243
Workers welfare fund		372,496	361,439
Other charges	33	105,095	67,830
<b>Total non mark-up / interest expenses</b>		<b>16,956,779</b>	<b>15,332,512</b>
<b>Profit before credit loss allowance</b>		<b>17,914,237</b>	<b>17,180,260</b>
Credit loss allowance and write offs - net	34	1,046,746	(134,788)
<b>PROFIT BEFORE TAXATION</b>		<b>16,867,491</b>	<b>17,315,048</b>
Taxation	35	8,606,934	9,125,304
<b>PROFIT AFTER TAXATION</b>		<b>8,260,557</b>	<b>8,189,744</b>
		<b>In Rupees</b>	
<b>Basic and Diluted earnings per share</b>	36	<b>7.21</b>	<b>7.15</b>

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**Group Head**  
**Strategic Planning & Financial Reporting**  
**Finance Group**  
**Allied Bank Limited**  
**Head Office, Lahore**

ALLIED BANK LIMITED  
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY  
(UN-AUDITED) FOR THE THREE MONTHS ENDED MARCH 31, 2026

	Share capital	Capital reserve Exchange translation reserve	Statutory Reserve	Revenue reserve General reserve	Surplus / (deficit) on revaluation of			Un-appropriated profit	Total
					Investments	Property and equipment	Non-banking assets		
Rupees in '000									
Balance as at January 01, 2025 (Audited)	11,450,739	7,978,434	34,476,102	6,000	9,911,604	45,524,798	1,192,058	123,361,466	233,901,201
Impact of adoption of IFRS 9 on opening retained earnings	-	-	-	-	1,028,649	-	-	-	1,028,649
Balance as at January 01, 2025 - as restated	11,450,739	7,978,434	34,476,102	6,000	10,940,253	45,524,798	1,192,058	123,361,466	234,929,850
Profit after taxation for the three months ended March 31, 2025	-	-	-	-	-	-	-	8,189,744	8,189,744
<b>Other Comprehensive Income - net of tax</b>									
Movement in deficit on revaluation of debt investments - net of tax	-	-	-	-	(1,692,800)	-	-	-	(1,692,800)
Movement in surplus on revaluation of equity investments - net of tax	-	-	-	-	1,705,730	-	-	-	1,705,730
Effect of translation of net investment in foreign branches	-	(11,640)	-	-	-	-	-	-	(11,640)
	-	(11,640)	-	-	12,930	-	-	-	1,290
Transfer to statutory reserve	-	-	818,974	-	-	-	-	(818,974)	-
Transferred from surplus in respect of incremental depreciation of fixed assets to un-appropriated profit-net of tax	-	-	-	-	-	(40,925)	-	40,925	-
Surplus realised on disposal of revalued fixed assets - net of tax	-	-	-	-	-	(14,535)	-	14,535	-
Transferred from surplus in respect of incremental depreciation of non-banking assets to un-appropriated profit-net of tax	-	-	-	-	-	-	(978)	978	-
Transfer of surplus on account of disposal of equity investments - net of tax	-	-	-	-	(1,149,098)	-	-	1,149,098	-
<b>Transactions with owners recognized directly in equity</b>									
Final cash dividend for the year ended December 31, 2024 (Rs. 4 per ordinary share)	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)
	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)
Balance as at March 31, 2025	11,450,739	7,966,794	35,295,076	6,000	9,804,085	45,469,338	1,191,080	127,357,477	238,540,589
Profit after taxation for the nine months ended December 31, 2025	-	-	-	-	-	-	-	26,985,535	26,985,535
<b>Other Comprehensive Income - net of tax</b>									
Movement in surplus on revaluation of debt investments - net of tax	-	-	-	-	8,666,864	-	-	-	8,666,864
Movement in surplus on revaluation of equity investments - net of tax	-	-	-	-	2,697,286	-	-	-	2,697,286
Movement in deficit on revaluation of property and equipment - net of tax	-	-	-	-	-	(54,444)	-	-	(54,444)
Movement in deficit on revaluation of non-banking assets - net of tax	-	-	-	-	-	-	(315,807)	-	(315,807)
Remeasurement gain on defined benefit obligation - net of tax	-	-	-	-	-	-	-	221,888	221,888
Effect of translation of net investment in foreign branches	-	374,695	-	-	-	-	-	-	374,695
	-	374,695	-	-	11,364,150	(54,444)	(315,807)	221,888	11,590,482
Transfer to statutory reserve	-	-	2,698,554	-	-	-	-	(2,698,554)	-
Transferred from surplus in respect of incremental depreciation of fixed assets to un-appropriated profit-net of tax	-	-	-	-	-	(125,005)	-	125,005	-
Surplus realised on disposal of revalued fixed assets - net of tax	-	-	-	-	-	(167,585)	-	167,585	-
Transferred from surplus in respect of incremental depreciation of non-banking assets to un-appropriated profit-net of tax	-	-	-	-	-	-	(2,362)	2,362	-
Surplus realised on disposal of revalued non-banking assets - net of tax	-	-	-	-	-	-	(497,988)	497,988	-
Transfer of surplus on account of disposal of equity investment - net of tax	-	-	-	-	(1,695,562)	-	-	1,695,562	-

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For ALLIED BANK LIMITED  
Company Secretary



MANSOOR ZAIGHUM SIPRA  
Group Head  
Strategic Planning & Financial Reporting  
Finance Group  
Allied Bank Limited  
Head Office, Lahore

ALLIED BANK LIMITED  
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY  
(UN-AUDITED) FOR THE THREE MONTHS ENDED MARCH 31, 2026

	Share capital	Capital reserve Exchange translation reserve	Statutory Reserve	Revenue reserve			Surplus / (deficit) on revaluation of			Un-appropriated profit	Total
				General reserve	Investments	Property and equipment	Non-banking assets				
Rupees in '000											
<b>Transactions with owners recognized directly in equity</b>											
First interim cash dividend for the year ended December 31, 2025 (Rs. 4 per ordinary share)	-	-	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)
Second interim cash dividend for the year ended December 31, 2025 (Rs. 4 per ordinary share)	-	-	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)
Third interim cash dividend for the year ended December 31, 2025 (Rs. 4 per ordinary share)	-	-	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)
	-	-	-	-	-	-	-	-	-	(13,740,885)	(13,740,885)
<b>Balance as at December 31, 2025 (Audited)</b>	11,450,739	8,341,489	37,993,630	6,000	19,472,673	45,122,304	374,923	140,613,963		263,375,721	
Effect of adoption of IFRS 9 as at January 01, 2026 - note 3.1	-	-	-	-	-	-	-	29,127		29,127	
<b>Balance as at January 01, 2026 - as restated</b>	11,450,739	8,341,489	37,993,630	6,000	19,472,673	45,122,304	374,923	140,643,090		263,404,848	
Profit after taxation for the three months ended March 31, 2026	-	-	-	-	-	-	-	8,260,557		8,260,557	
<b>Other Comprehensive Income - net of tax</b>											
Movement in surplus on revaluation of debt investments - net of tax	-	-	-	-	(22,353,063)	-	-	-		(22,353,063)	
Movement in surplus on revaluation of equity investments - net of tax	-	-	-	-	(1,467,639)	-	-	-		(1,467,639)	
Effect of translation of net investment in foreign branches	-	(81,603)	-	-	-	-	-	-		(81,603)	
	-	(81,603)	-	-	(23,820,702)	-	-	-		(23,902,305)	
Transfer to statutory reserve	-	-	826,056	-	-	-	-	(826,056)		-	
Transferred from surplus in respect of incremental depreciation of fixed assets to un-appropriated profit-net of tax	-	-	-	-	-	(38,451)	-	38,451		-	
Surplus realised on disposal of revalued fixed assets - net of tax	-	-	-	-	-	(15,880)	-	15,880		-	
Transferred from surplus in respect of incremental depreciation of non-banking assets to un-appropriated profit-net of tax	-	-	-	-	-	-	(169)	169		-	
<b>Transactions with owners, recognized directly in equity</b>											
Final cash dividend for the year ended December 31, 2025 (Rs. 4 per ordinary share)	-	-	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)
	-	-	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)
<b>Balance as at March 31, 2026</b>	11,450,739	8,259,886	38,819,686	6,000	(4,348,029)	45,067,973	374,754	143,551,796		243,182,805	

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Chief Financial Officer

President and Chief Executive

Director

Director

Chairman

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For ALLIED BANK LIMITED  
Company Secretary

MANSOOR ZAIGHUM SIPRA  
Group Head  
Strategic Planning & Financial Reporting  
Finance Group  
Allied Bank Limited  
Head Office, Lahore

**ALLIED BANK LIMITED**  
**UNCONSOLIDATED CONDENSED INTERIM CASH FLOW STATEMENT**  
**(UN-AUDITED) FOR THE THREE MONTHS ENDED MARCH 31, 2026**

	Note	March 31, 2026	March 31, 2025
Rupees in '000			
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit before taxation		16,867,491	17,315,048
Less: Dividend income		(1,211,733)	(850,110)
		<u>15,655,758</u>	<u>16,464,938</u>
<b>Adjustments:</b>			
Net mark-up / interest income		(27,804,068)	(25,364,412)
Depreciation - Operating Fixed Assets		2,196,772	1,870,945
Depreciation - Non Banking Assets		4,750	4,724
Depreciation on right of use assets		524,914	476,227
Finance charges on leased assets		372,386	338,377
Amortization		192,445	153,932
Credit loss allowance and write offs	34	1,069,905	(122,133)
Unrealized loss / (gain) on revaluation of securities measured at FVTPL		394,956	(20,524)
Provision for workers welfare fund		372,496	361,439
Reversal for defined benefit plans		(11,970)	(12,651)
Gain on disposal of property and equipment		(389,589)	(81,034)
Gain on derecognition of right-of-use assets		(121,736)	-
		<u>(23,198,739)</u>	<u>(22,395,110)</u>
		(7,542,981)	(5,930,172)
<b>(Increase) / Decrease in operating assets</b>			
Lendings to financial institutions		(12,692,908)	229,405,772
Securities classified as FVTPL		9,048,318	(7,073,145)
Advances		84,894,004	238,609,986
Other assets (excluding advance taxation)		7,448,332	(11,164,587)
		<u>88,697,746</u>	<u>449,778,026</u>
<b>Increase / (Decrease) in operating liabilities</b>			
Bills payable		(1,559,613)	(3,169,757)
Borrowings from financial institutions		318,263,321	(115,723,197)
Deposits		30,782,250	33,478,567
Other liabilities (excluding current taxation)		(3,142,749)	(9,236,762)
		<u>344,343,209</u>	<u>(94,651,149)</u>
		425,497,974	349,196,705
Interest received		69,815,254	56,333,420
Interest paid		(44,166,242)	(33,885,365)
Income tax paid		(11,840,432)	(10,856,736)
Defined benefits paid		(191,970)	(218,860)
<b>Net cash flow generated from operating activities</b>		<u>439,114,584</u>	<u>360,569,164</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Net investments in securities classified as FVOCI		(426,578,241)	(359,831,444)
Net investments in amortised cost securities		(773,461)	(389,893)
Dividend received		801,576	567,281
Investments in property and equipment and intangible assets		(8,656,412)	(4,488,550)
Disposals of property and equipment		161,598	103,121
Effect of translation of net investment in foreign branches		(81,603)	(11,640)
<b>Net cash flow used in investing activities</b>		<u>(435,126,543)</u>	<u>(364,051,125)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Payments of lease obligations against right of use assets		(803,912)	(718,238)
Dividend paid		(4,581,324)	(4,566,572)
<b>Net cash flow used in financing activities</b>		<u>(5,385,236)</u>	<u>(5,284,810)</u>
<b>Decrease in cash and cash equivalents during the period</b>		<u>(1,397,195)</u>	<u>(8,766,771)</u>
Cash and cash equivalents at beginning of the period		184,738,977	159,639,193
Effect of exchange rate changes on opening cash and cash equivalents		124,085	(160,112)
		<u>184,863,062</u>	<u>159,479,081</u>
<b>CASH AND CASH EQUIVALENTS AT END OF THE PERIOD</b>		<u>183,465,867</u>	<u>150,712,310</u>

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Chief Financial Officer

President and Chief Executive

Director

Director

Chairman

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**Company Secretary**

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**ALLIED BANK LIMITED**  
**CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION**  
**(UN-AUDITED) AS AT MARCH 31, 2026**

	Note	(Un-audited)	(Audited)
		March 31, 2026	December 31, 2025
Rupees in '000			
<b>ASSETS</b>			
Cash and balances with treasury banks	7	164,465,481	171,984,462
Balances with other banks	8	19,253,808	13,079,040
Lendings to financial institutions	9	12,692,908	-
Investments	10	2,508,677,982	2,140,315,413
Advances	11	704,518,682	789,950,032
Property and equipment	12	145,805,273	139,476,421
Right-of-use assets	13	9,126,965	8,781,290
Intangible assets	14	4,714,441	4,510,724
Deferred tax assets	15	5,233,390	-
Other assets	16	116,540,708	107,516,727
<b>TOTAL ASSETS</b>		<b>3,691,029,638</b>	<b>3,375,614,109</b>
<b>LIABILITIES</b>			
Bills payable	18	12,300,921	13,860,534
Borrowings	19	962,003,184	643,733,028
Deposits and other accounts	20	2,376,148,043	2,344,862,071
Lease liabilities	21	11,870,773	11,553,450
Sub-ordinated debt		-	-
Deferred tax liabilities		-	21,692,682
Other liabilities	22	79,981,881	71,039,153
<b>TOTAL LIABILITIES</b>		<b>3,442,304,802</b>	<b>3,106,740,918</b>
<b>NET ASSETS</b>		<b>248,724,836</b>	<b>268,873,191</b>
<b>REPRESENTED BY</b>			
Share capital	23	11,450,739	11,450,739
Reserves		47,085,572	46,341,119
Surplus on revaluation of assets - net of tax	24	41,092,030	64,969,928
Unappropriated profit		149,096,495	146,111,405
		<b>248,724,836</b>	<b>268,873,191</b>
<b>CONTINGENCIES AND COMMITMENTS</b>	25		

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**MINI M. ZAIGRUM SIPRA**  
Group Head  
Strategic Planning & Financial Reporting  
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**ALLIED BANK LIMITED**  
**CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT AND LOSS ACCOUNT**  
**(UN-AUDITED) FOR THE THREE MONTHS ENDED MARCH 31, 2026**

	Note	Quarter Ended	
		March 31,	March 31,
		2026	2025
		Rupees in '000	
Mark-up / return / interest earned	27	83,717,410	71,684,808
Mark-up / return / interest expensed	28	55,892,177	46,281,014
<b>Net mark-up / interest income</b>		<b>27,825,233</b>	<b>25,403,794</b>
<b>NON MARK-UP / INTEREST INCOME</b>			
Fee and commission income	29	4,839,530	4,430,623
Dividend income		1,211,733	850,110
Foreign exchange income		1,273,884	1,739,851
Income from derivatives		-	-
(Loss) / Gain on securities - net	30	(215,938)	744,829
Net gain / (loss) on derecognition of financial assets measured at amortized cost		-	-
Other income	31	542,494	85,649
<b>Total non mark-up / interest income</b>		<b>7,651,703</b>	<b>7,851,062</b>
<b>Total income</b>		<b>35,476,936</b>	<b>33,254,856</b>
<b>NON MARK-UP / INTEREST EXPENSES</b>			
Operating expenses	32	16,945,729	15,336,212
Workers welfare fund		374,847	369,717
Other charges	33	105,095	67,830
<b>Total non mark-up / interest expenses</b>		<b>17,425,671</b>	<b>15,773,759</b>
<b>Share of (loss) / profit of associates</b>		<b>(58,023)</b>	<b>95,109</b>
<b>Profit before credit loss allowance</b>		<b>17,993,242</b>	<b>17,576,206</b>
Credit loss allowance and write offs - net	34	1,046,746	(134,788)
<b>PROFIT BEFORE TAXATION</b>		<b>16,946,496</b>	<b>17,710,994</b>
Taxation	35	8,638,682	9,233,903
<b>PROFIT AFTER TAXATION</b>		<b>8,307,814</b>	<b>8,477,091</b>
		<b>In Rupees</b>	
<b>Basic and Diluted earnings per share</b>	36	<b>7.26</b>	<b>7.40</b>

The annexed notes 1 to 44 form an integral part of these consolidated condensed interim financial statements.

Chief Financial Officer

President and Chief Executive

Director

**CERTIFIED TRUE COPY**  
  
 Director **For ALLIED BANK LIMITED**  
 Company Secretary

Chairman

  
**MANSOOR ZAIGHUM SIPRA**  
 Group Head  
 Strategic Planning & Financial Reporting  
 Finance Group  
 Allied Bank Limited  
 Head Office, Lahore

ALLIED BANK LIMITED  
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY  
(UN-AUDITED) FOR THE THREE MONTHS ENDED MARCH 31, 2026

	Share capital	Capital reserve Exchange translation reserve	Statutory Reserve	Revenue reserve General reserve	Surplus / (deficit) on revaluation of			Un-appropriated profit	Total
					Investments	Property and equipment	Non-banking assets		
Rupees in '000									
Balance as at January 01, 2025 (Audited)	11,450,739	7,978,434	34,476,102	6,000	9,916,705	45,524,799	1,192,058	127,703,754	238,248,591
Impact of adoption of IFRS 9 on opening retained earnings	-	-	-	-	1,028,649	-	-	-	1,028,649
Balance as at January 01, 2025 - as restated	11,450,739	7,978,434	34,476,102	6,000	10,945,354	45,524,799	1,192,058	127,703,754	239,277,240
Profit after taxation for the three months ended March 31, 2025	-	-	-	-	-	-	-	8,477,091	8,477,091
<b>Other Comprehensive Income - net of tax</b>									
Movement in deficit on revaluation of debt investments - net of tax	-	-	-	-	(1,696,569)	-	-	-	(1,696,569)
Movement in surplus on revaluation of equity investments - net of tax	-	-	-	-	1,705,730	-	-	-	1,705,730
Effect of translation of net investment in foreign branches	-	(11,640)	-	-	-	-	-	-	(11,640)
	-	(11,640)	-	-	9,161	-	-	-	(2,479)
Transfer to statutory reserve	-	-	818,974	-	-	-	-	(818,974)	-
Transferred from surplus in respect of incremental depreciation of fixed assets to un-appropriated profit-net of tax	-	-	-	-	-	(40,925)	-	40,925	-
Surplus realised on disposal of revalued fixed assets - net of tax	-	-	-	-	-	(14,535)	-	14,535	-
Transferred from surplus in respect of incremental depreciation of non-banking assets to un-appropriated profit-net of tax	-	-	-	-	-	-	(978)	978	-
Transfer of surplus on account of disposal of equity investments - net of tax	-	-	-	-	(1,149,098)	-	-	1,149,098	-
<b>Transactions with owners recognized directly in equity</b>									
Final cash dividend for the year ended December 31, 2024 (Rs. 4 per ordinary share)	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)
	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)
Balance as at March 31, 2025	11,450,739	7,966,794	35,295,076	6,000	9,805,417	45,469,339	1,191,080	131,987,112	243,171,557
Profit after taxation for the nine months ended December 31, 2025	-	-	-	-	-	-	-	27,852,310	27,852,310
<b>Other Comprehensive Income - net of tax</b>									
Movement in surplus on revaluation of debt investments - net of tax	-	-	-	-	8,665,559	-	-	-	8,665,559
Movement in surplus on revaluation of equity investments - net of tax	-	-	-	-	2,698,651	-	-	-	2,698,651
Movement in deficit on revaluation of property and equipment - net of tax	-	-	-	-	-	(54,444)	-	-	(54,444)
Movement in deficit on revaluation of non-banking assets - net of tax	-	-	-	-	-	-	(315,807)	-	(315,807)
Remeasurement gain on defined benefit obligation - net of tax	-	-	-	-	-	-	-	221,555	221,555
Effect of translation of net investment in foreign branches	-	374,695	-	-	-	-	-	-	374,695
	-	374,695	-	-	11,364,210	(54,444)	(315,807)	221,555	11,590,209
Transfer to statutory reserve	-	-	2,698,554	-	-	-	-	(2,698,554)	-
Transferred from surplus in respect of incremental depreciation of fixed assets to un-appropriated profit-net of tax	-	-	-	-	-	(125,005)	-	125,005	-
Surplus realised on disposal of revalued fixed assets - net of tax	-	-	-	-	-	(167,585)	-	167,585	-
Transferred from surplus in respect of incremental depreciation of non-banking assets to un-appropriated profit-net of tax	-	-	-	-	-	-	(2,362)	2,362	-
Surplus realised on disposal of revalued non-banking assets - net of tax	-	-	-	-	-	-	(497,988)	497,988	-
Transfer of surplus on account of disposal of equity investment - net of tax	-	-	-	-	(1,696,927)	-	-	1,696,927	-

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For ALLIED BANK LIMITED  
Company Secretary

MANSOOR ZAIGHUM SIPRA  
Group Head  
Strategic Planning & Financial Reporting  
Finance Group  
Allied Bank Limited  
Head Office, Lahore

ALLIED BANK LIMITED  
 CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY  
 (UN-AUDITED) FOR THE THREE MONTHS ENDED MARCH 31, 2026

Transactions with owners recognized directly in equity

First interim cash dividend for the year ended December 31, 2025 (Rs. 4 per ordinary share)	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)
Second interim cash dividend for the year ended December 31, 2025 (Rs. 4 per ordinary share)	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)
Third interim cash dividend for the year ended December 31, 2025 (Rs. 4 per ordinary share)	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)
	-	-	-	-	-	-	-	(13,740,885)	(13,740,885)

Balance as at December 31, 2025 (Audited)

	11,450,739	8,341,489	37,993,630	6,000	19,472,700	45,122,305	374,923	146,111,405	268,873,191
Effect of adoption of IFRS 9 as at January 01, 2026 - note 3.1	-	-	-	-	-	-	-	29,127	29,127
Balance as at January 01, 2026 - as restated	11,450,739	8,341,489	37,993,630	6,000	19,472,700	45,122,305	374,923	146,140,532	268,902,318
Profit after taxation for the three months ended March 31, 2026	-	-	-	-	-	-	-	8,307,814	8,307,814

Other Comprehensive Income - net of tax

Movement in surplus on revaluation of debt investments - net of tax	-	-	-	-	(22,355,759)	-	-	-	(22,355,759)
Movement in surplus on revaluation of equity investments - net of tax	-	-	-	-	(1,467,639)	-	-	-	(1,467,639)
Effect of translation of net investment in foreign branches	-	(81,603)	-	-	(23,823,398)	-	-	-	(23,905,001)

Transfer to statutory reserve	-	-	826,056	-	-	-	-	(826,056)	-
Transferred from surplus in respect of incremental depreciation of fixed assets to un-appropriated profit-net of tax	-	-	-	-	-	(38,451)	-	38,451	-
Surplus realised on disposal of revalued fixed assets - net of tax	-	-	-	-	-	(15,880)	-	15,880	-
Transferred from surplus in respect of incremental depreciation of non-banking assets to un-appropriated profit-net of tax	-	-	-	-	-	-	(169)	169	-

Transactions with owners, recognized directly in equity

Final cash dividend for the year ended December 31, 2025 (Rs. 4 per ordinary share)	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)
	-	-	-	-	-	-	-	(4,580,295)	(4,580,295)

Balance as at March 31, 2026

	11,450,739	8,259,886	38,819,686	6,000	(4,350,698)	45,067,974	374,754	149,096,495	248,724,836
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The annexed notes 1 to 44 form an integral part of these consolidated condensed interim financial statements.

Chief Financial Officer

President and Chief Executive

Director

Director

Chairman

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**For ALLIED BANK LIMITED**  
 Company Secretary

  
**MANSOOR ZAIGHUM SIPRA**  
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ALLIED BANK LIMITED  
 CONSOLIDATED CONDENSED INTERIM CASH FLOW STATEMENT  
 (UN-AUDITED) FOR THE THREE MONTHS ENDED MARCH 31, 2026

Note	March 31, 2026	March 31, 2025
Rupees in '000		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before taxation	16,946,496	17,710,994
Less: Dividend income and share of (loss)/ profit of associates	(1,153,710)	(945,219)
	15,792,786	16,765,775
<b>Adjustments:</b>		
Net mark-up / interest income	(27,825,233)	(25,403,794)
Depreciation - Operating Fixed Assets	2,235,116	1,904,520
Depreciation - Non Banking Assets	4,750	4,724
Depreciation on right of use assets	524,914	476,227
Finance charges on leased assets	378,464	342,035
Amortization	193,754	154,998
Credit loss allowance and write offs	1,069,905	(122,133)
Unrealized loss / (gain) on revaluation of securities measured at FVTPL	394,956	(20,524)
Provision for workers welfare fund	374,847	369,717
Reversal for defined benefit plans	(11,970)	(12,651)
Gain on disposal of property and equipment	(389,589)	(81,034)
Gain on derecognition of right-of-use assets	(121,736)	-
	(23,171,822)	(22,387,915)
	(7,379,036)	(5,622,140)
<b>(Increase) / Decrease in operating assets</b>		
Lendings to financial institutions	(12,692,908)	229,405,772
Securities classified as FVTPL	9,048,721	(7,073,145)
Advances	84,826,115	238,612,261
Other assets (excluding advance taxation)	7,324,772	(11,606,061)
	88,506,700	449,338,827
<b>Increase / (Decrease) in operating liabilities</b>		
Bills payable	(1,559,613)	(3,169,757)
Borrowings from financial institutions	318,263,321	(115,723,197)
Deposits	31,285,972	33,484,626
Other liabilities (excluding current taxation)	(3,288,971)	(9,170,970)
	344,700,709	(94,579,298)
	425,828,373	349,137,389
Interest received	69,816,962	56,355,345
Interest paid	(44,163,394)	(33,883,871)
Income tax paid	(11,755,017)	(10,679,337)
Defined benefits paid	(77,727)	(133,615)
<b>Net cash flow generated from operating activities</b>	<b>439,649,197</b>	<b>360,795,911</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Net investments in securities classified as FVOCI	(426,985,102)	(359,758,027)
Net investments in amortised cost securities	(773,819)	(372,475)
Dividend received	801,576	567,281
Investments in property and equipment and intangible assets	(8,733,448)	(4,595,698)
Disposals of property and equipment	161,598	103,121
Effect of translation of net investment in foreign branches	(81,603)	(11,640)
<b>Net cash flow used in investing activities</b>	<b>(435,610,798)</b>	<b>(364,067,438)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Payments of lease obligations against right of use assets	(809,990)	(904,164)
Dividend paid	(4,581,324)	(4,566,572)
<b>Net cash flow used in financing activities</b>	<b>(5,391,314)</b>	<b>(5,470,736)</b>
<b>Decrease in cash and cash equivalents during the period</b>	<b>(1,352,915)</b>	<b>(8,742,263)</b>
Cash and cash equivalents at beginning of the period	184,941,608	159,213,126
Effect of exchange rate changes on opening cash and cash equivalents	124,085	310,501
	185,065,693	159,523,627
<b>CASH AND CASH EQUIVALENTS AT END OF THE PERIOD</b>	<b>183,712,778</b>	<b>150,781,364</b>

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