

ESCORTS INVESTMENT BANK LIMITED
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026 (Un-Audited)

	Note	Period Ended March 31,	
		2026 Rupees (Un-Audited)	2025 Rupees (Un-Audited)
Cash Flow From Operating Activities			
Loss before taxation and levies		(64,015,989)	(41,099,191)
Adjustment for non cash expenses and other items:			
- Depreciation on property and equipment	5.1	6,559,469	5,049,681
- Depreciation on right of use assets	5.2	6,369,388	4,232,875
- Amortization on intangible assets	6.1	133,307	133,300
- Interest on lease liabilities against right of use assets		1,841,241	2,099,027
- Finance cost		496,131	767,440
- Gain / (Loss) on sale of fixed assets		511,578	(32)
- Provision against doubtful finances		2,799,114	2,495,513
		<u>18,710,228</u>	<u>14,777,804</u>
		(45,305,761)	(26,321,387)
Decrease / (increase) in operating assets			
- Finances - net		45,971,599	(65,733,861)
- Loans and advances		(326,306)	(81,687)
- Interest receivable		3,610,340	(7,005,972)
- Other receivables		(1,233,799)	(289,743)
- Long term deposits		89,150	(29,400)
- Prepayments		2,150,973	(1,833,875)
Increase / (decrease) in operating liabilities			
- Trade and other payables		3,992,299	5,363,143
		<u>54,254,256</u>	<u>(69,611,395)</u>
Net cash (used) / generated from operations		8,948,495	(95,932,782)
Finance cost paid		(496,131)	(767,440)
Taxation and levies - net		(1,327,424)	(1,688,921)
Net cash (used) / generated from operating activities		7,124,940	(98,389,143)
CASH FLOW FROM INVESTING ACTIVITIES			
Capital expenditure on property and equipment		(813,232)	(513,316)
Short term investments - net		(4,008,180)	(3,045,233)
Net cash (Used) / generated from investing activities		(4,821,412)	(3,558,549)
CASH FLOW FROM FINANCING ACTIVITIES			
Payment of lease liabilities	12.1	(7,930,716)	(5,565,900)
Net cash used in financing activities		(7,930,716)	(5,565,900)
Net (Decrease) / Increase in Cash and Cash Equivalents		(5,627,188)	(107,513,592)
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		18,212,737	17,455,450

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 FINANCIAL POSITION (UN-AUDITED)
AS AT MARCH 31, 2026

ASSETS		31-Mar-25 Rupees (Un-Audited)	30-Jun-25 Rupees (Audited)
NON-CURRENT ASSETS	Note		
Property and equipment	5	114,098,482	126,725,685
Intangible assets	6	5,289,860	5,423,167
Long term investments		24,546,125	24,546,125
Long term finances	7	52,662,659	59,645,990
Long term deposits		8,416,524	8,505,674
Deferred tax asset - net	8	121,004,001	121,004,001
		326,017,651	345,850,642
CURRENT ASSETS			
Current portion of non-current assets		77,983,636	63,490,068
Short term investments	9	17,591,603	13,583,423
Short term finances	10	43,778,358	100,059,308
Short term advances		2,972,386	2,646,080
Prepayments		1,750,467	3,901,440
Interest receivable		15,087,785	18,698,125
Other receivables		8,560,638	7,326,839
Tax refunds due from the government		82,729,938	81,402,514
Cash and bank balances	11	18,212,737	23,839,925
		268,667,548	314,947,722
TOTAL ASSETS		594,685,199	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 reserves		(1,091,548,447)	(1,027,549,311)
Revaluation surplus on property and equipment		15,487,059	16,090,452
		437,981,483	502,584,012
LIABILITIES			
NON-CURRENT LIABILITIES			
Lease liabilities	12	20,399,637	27,222,097
		20,399,637	27,222,097
CURRENT LIABILITIES			
Current portion of non-current liabilities	13	11,098,130	10,365,145
Trade and other payables	14	121,029,372	117,037,073
Unclaimed dividend		2,385,654	2,385,654
Provision for taxation and tax levies		1,790,923	1,204,383
		136,304,079	130,992,255
CONTINGENCIES AND COMMITMENTS		-	-
TOTAL EQUITY AND LIABILITIES		594,685,199	660,798,364

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

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ESCORTS INVESTMENT BANK LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE PERIOD AND QUARTER ENDED MARCH 31, 2026 (Un-Audited)

	Note	Nine Months Ended March 31,		Quarter Ended March 31	
		2026	2025	2026	2025
		Rupees	Rupees	Rupees	Rupees
Income					
Profit on financing		42,575,539	65,199,116	14,081,786	20,665,402
Return on investments		2,356,716	3,385,612	780,459	880,446
Income from fee and commission		3,347,606	7,051,711	1,446,557	1,680,128
Profit on bank deposits		2,388,117	6,950,653	536,776	776,187
Other income		2,399,490	2,950,625	712,744	812,700
		53,067,468	85,537,717	17,558,322	24,814,863
Expenses					
Administrative expenses	16	111,946,971	117,105,722	36,400,654	41,409,795
Finance cost		2,337,372	4,054,539	682,181	1,188,072
		114,284,343	121,160,261	37,082,835	42,597,867
Operating loss before provisions and taxation		(61,216,875)	(35,622,544)	(19,524,513)	(17,783,004)
Other operating expenses	17	(2,799,114)	(5,476,647)	491,495	(2,981,134)
Loss before levy and taxation		(64,015,989)	(41,099,191)	(19,033,018)	(20,764,138)
Levy and taxation - net		(586,540)	(939,668)	(195,985)	(289,478)
Net loss for the Period		(64,602,529)	(42,038,859)	(19,229,003)	(21,053,616)
Loss per share - basic and diluted		(0.48)	(0.17)	(0.14)	(0.16)

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



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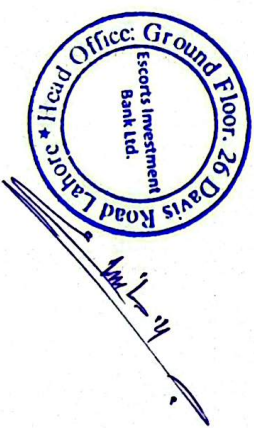
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ESCORTS INVESTMENT BANK LIMITED
STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD AND QUARTER ENDED MARCH 31, 2026 (Un-Audited)

	Nine Months Ended March 31,		Quarter Ended March 31	
	2026 Rupees (Un-Audited)	2025 Rupees (Un-Audited)	2026 Rupees (Un-Audited)	2025 Rupees (Un-Audited)
Net loss for the Period	(64,602,529)	(42,038,859)	(37,633,405)	(21,053,616)
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	(64,602,529)	(42,038,859)	(37,633,405)	(21,053,616)

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



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ESCORTS INVESTMENT BANK LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD AND QUARTER ENDED MARCH 31, 2026 (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	-	-	-	(42,038,859)	-	(42,038,859)
Other comprehensive income/(loss) for the period	-	-	-	-	-	-
Total comprehensive income/(loss) for the period	-	-	-	(42,038,859)	-	(42,038,859)
Transfer from surplus on revaluation of property and equipment on account of:						
Incremental depreciation on revalued asset for the period - net of tax	-	-	-	635,151	(635,151)	-
Balance as at March 31, 2025 (Un-Audited)	1,356,000,000	158,496,746	(453,875)	(1,001,396,283)	16,302,167	528,948,755
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	-	-	-	(64,602,529)	-	(64,602,529)
Other comprehensive income/(loss) for the period	-	-	-	-	-	-
Total comprehensive income/(loss) for the period	-	-	-	(64,602,529)	-	(64,602,529)
Transfer from surplus on revaluation of property and equipment on account of;						
Incremental depreciation on revalued asset for the period - net of tax	-	-	-	603,393	(603,393)	-
Balance as at March 31, 2026 (Un-Audited)	1,356,000,000	158,496,746	(453,875)	(1,091,548,447)	15,487,059	437,981,483

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