

**ESCORTS INVESTMENT BANK LIMITED**  
**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER, 2026**

|                                                    |             | 30-Sep-26          | 30-Jun-26          |
|----------------------------------------------------|-------------|--------------------|--------------------|
|                                                    |             | Rupees             | Rupees             |
| <b>ASSETS</b>                                      | <b>Note</b> |                    |                    |
| <b>NON-CURRENT ASSETS</b>                          |             |                    |                    |
| Property and equipment                             | 5           | 96,035,744         | 99,141,925         |
| Intangible assets                                  | 6           | 5,901,253          | 5,570,878          |
| Long term investments                              |             | 25,000,000         | 25,000,000         |
| Long term finances                                 | 7           | 67,100,419         | 59,085,867         |
| Net investment in finance lease                    |             | -                  | -                  |
| Long term deposits                                 |             | 8,496,524          | 8,406,524          |
| Deferred tax asset - net                           | 8           | 125,130,308        | 125,130,308        |
|                                                    |             | <b>327,664,248</b> | <b>322,335,502</b> |
| <b>CURRENT ASSETS</b>                              |             |                    |                    |
| Current portion of non-current assets              |             | 47,132,947         | 61,474,827         |
| Short term investments                             | 9           | 24,016,493         | 17,610,080         |
| Short term finances                                | 10          | 32,289,909         | 39,125,930         |
| Short term advances                                |             | 3,364,724          | 3,290,186          |
| Prepayments                                        |             | 2,355,413          | 980,633            |
| Interest receivable                                |             | 19,023,867         | 18,451,991         |
| Other receivables                                  |             | 2,807,359          | 4,611,078          |
| Tax refunds due from the government                |             | 88,650,327         | 88,208,803         |
| Cash and bank balances                             | 11          | 9,425,040          | 15,229,395         |
|                                                    |             | <b>229,066,079</b> | <b>248,982,923</b> |
| <b>TOTAL ASSETS</b>                                |             | <b>556,730,327</b> | <b>571,318,425</b> |
| <b>EQUITY AND LIABILITIES</b>                      |             |                    |                    |
| <b>SHARE CAPITAL AND RESERVES</b>                  |             |                    |                    |
| Authorized share capital                           |             |                    |                    |
| 300,000,000 (2026: 300,000,000) ordinary shares of |             |                    |                    |
| Rs. 10 each                                        |             | 3,000,000,000      | 3,000,000,000      |
| Issued, subscribed and paid-up share capital       |             | 1,356,000,000      | 1,356,000,000      |
| Capital reserves                                   |             | 158,496,746        | 158,496,746        |
| Revenue reserve                                    |             | (1,112,763,700)    | (1,100,533,026)    |
| Revaluation surplus on property and equipment      |             | 15,094,854         | 15,285,928         |
|                                                    |             | <b>416,827,900</b> | <b>429,249,648</b> |
| <b>LIABILITIES</b>                                 |             |                    |                    |
| <b>NON-CURRENT LIABILITIES</b>                     |             |                    |                    |
| Lease liabilities                                  | 12          | 6,666,542          | 7,623,204          |
|                                                    |             | <b>6,666,542</b>   | <b>7,623,204</b>   |
| <b>CURRENT LIABILITIES</b>                         |             |                    |                    |
| Current portion of non-current liabilities         | 13          | 4,638,083          | 4,567,521          |
| Trade and other payables                           | 14          | 124,851,022        | 126,415,897        |
| Unclaimed dividend                                 |             | 2,385,654          | 2,385,654          |
| Provision for levies and taxation                  |             | 1,361,126          | 1,076,501          |
|                                                    |             | <b>133,235,885</b> | <b>134,445,573</b> |
| <b>CONTINGENCIES AND COMMITMENTS</b>               | 15          | -                  | -                  |
| <b>TOTAL EQUITY AND LIABILITIES</b>                |             | <b>556,730,327</b> | <b>571,318,425</b> |

The annexed notes from 1 to 24 form an integral part of these financial statements.

**CHIEF EXECUTIVE OFFICER**

**CHIEF FINANCIAL OFFICER**

**CHAIRMAN**



**ESCORTS INVESTMENT BANK LIMITED**  
**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS**  
**FOR THE QUARTER ENDED 30 SEPTEMBER, 2026 (Un-Audited)**

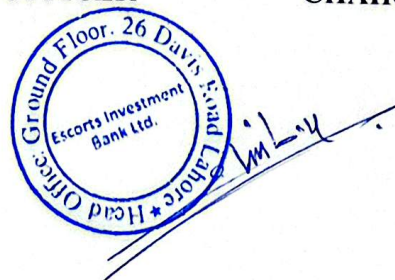
|                                           | Note | Quarter Ended       |                     |
|-------------------------------------------|------|---------------------|---------------------|
|                                           |      | 30-Sep-26<br>Rupees | 30-Sep-25<br>Rupees |
| <b>Income</b>                             |      |                     |                     |
| Profit on financing                       |      | 11,803,601          | 13,565,068          |
| Return on investments                     |      | 1,079,281           | 805,781             |
| Income from fee and commission            |      | 318,647             | 547,725             |
| Profit on bank deposits                   |      | 101,441             | 739,427             |
| Other income                              | 16   | 6,433,791           | 718,456             |
|                                           |      | <b>19,736,761</b>   | <b>16,376,457</b>   |
| <b>Expenses</b>                           |      |                     |                     |
| Administrative expenses                   | 17   | 29,098,346          | 39,688,983          |
| Finance cost                              |      | 297,576             | 912,386             |
|                                           |      | <b>29,395,922</b>   | <b>40,601,369</b>   |
|                                           |      | <b>(9,659,161)</b>  | <b>(24,224,912)</b> |
| Other operating expenses                  | 18   | (2,477,962)         | (2,561,921)         |
| <b>Loss before levies and taxation</b>    |      | <b>(12,137,123)</b> | <b>(26,786,833)</b> |
| Levies                                    |      | (228,951)           | (182,291)           |
| <b>Loss before taxation</b>               |      | <b>(12,366,074)</b> | <b>(26,969,124)</b> |
| Taxation                                  |      | (55,674)            | -                   |
| <b>Net loss for the Year</b>              |      | <b>(12,421,748)</b> | <b>(26,969,124)</b> |
| <b>Loss per share - basic and diluted</b> |      | <b>(0.09)</b>       | <b>(0.20)</b>       |

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**CHIEF EXECUTIVE OFFICER**

**CHIEF FINANCIAL OFFICER**

**CHAIRMAN**



**ESCORTS INVESTMENT BANK LIMITED**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE QUARTER ENDED 30 SEPTEMBER, 2026 (Un-Audited)**

|                                                                                   | Note | Quarter Ended       |                     |
|-----------------------------------------------------------------------------------|------|---------------------|---------------------|
|                                                                                   |      | 30-Sep-26           | 30-Sep-25           |
|                                                                                   |      | Rupees              | Rupees              |
| Net loss for the Year                                                             |      | (12,421,748)        | (26,969,124)        |
| 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> |      |                     |                     |
| Gain / (Loss) on remeasurement of long term investments - net of tax              |      | -                   | -                   |
| Other comprehensive Gain / (loss) for the year - net of tax                       |      | -                   | -                   |
| <b>Total Comprehensive loss for the Year</b>                                      |      | <b>(12,421,748)</b> | <b>(26,969,124)</b> |

The annexed notes from 1 to 24 form an integral part of these financial statements.

**CHIEF EXECUTIVE OFFICER**

**CHIEF FINANCIAL OFFICER**

**CHAIRMAN**



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**ESCORTS INVESTMENT BANK LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE QUARTER ENDED 30 SEPTEMBER, 2026 (Un-Audited)**

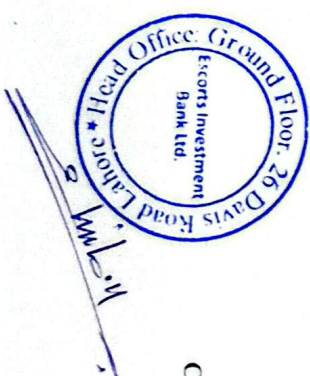
| Particulars                                                                   | Issued,<br>Subscribed and<br>Paid up Capital | Capital Reserves     |                                                         | Revenue Reserve        |                   | Revaluation<br>Surplus on<br>Property and<br>Equipment | Total         |
|-------------------------------------------------------------------------------|----------------------------------------------|----------------------|---------------------------------------------------------|------------------------|-------------------|--------------------------------------------------------|---------------|
|                                                                               |                                              | Statutory<br>Reserve | (Deficit) /<br>Gain on<br>Revaluation of<br>Investments | Accumulated Loss       |                   |                                                        |               |
| <b>Balance as at June 30, 2025</b>                                            | <b>Rupees</b>                                | <b>Rupees</b>        | <b>Rupees</b>                                           | <b>Rupees</b>          | <b>Rupees</b>     | <b>Rupees</b>                                          | <b>Rupees</b> |
| <b>Total comprehensive Income / (loss) for the Year</b>                       | <b>1,356,000,000</b>                         | <b>158,496,746</b>   | <b>(453,875)</b>                                        | <b>(1,027,549,311)</b> | <b>16,090,452</b> | <b>502,584,012</b>                                     |               |
| 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 year - net of tax          | -                                            | -                    | -                                                       | 201,131                | (201,131)         | -                                                      |               |
| <b>Balance as at September 30, 2025 (Un-Audited)</b>                          | <b>1,356,000,000</b>                         | <b>158,496,746</b>   | <b>(453,875)</b>                                        | <b>(1,054,317,304)</b> | <b>15,889,321</b> | <b>475,614,888</b>                                     |               |
| <b>Balance as at June 30, 2026</b>                                            | <b>1,356,000,000</b>                         | <b>158,496,746</b>   | <b>-</b>                                                | <b>(1,100,533,026)</b> | <b>15,285,928</b> | <b>429,249,648</b>                                     |               |
| <b>Total comprehensive Income / (loss) for the year</b>                       |                                              |                      |                                                         |                        |                   |                                                        |               |
| Net profit/(loss) for the period                                              | -                                            | -                    | -                                                       | (12,421,748)           | -                 | (12,421,748)                                           |               |
| Other comprehensive income/(loss) for the period                              | -                                            | -                    | -                                                       | -                      | -                 | -                                                      |               |
| Total comprehensive income/(loss) for the period                              | -                                            | -                    | -                                                       | (12,421,748)           | -                 | (12,421,748)                                           |               |
| Transfer from surplus on revaluation of property and equipment on account of: |                                              |                      |                                                         |                        |                   |                                                        |               |
| Incremental depreciation on revalued asset for the year - net of tax          | -                                            | -                    | -                                                       | 191,074                | (191,074)         | -                                                      |               |
| <b>Balance as at September 30, 2025 (Un-Audited)</b>                          | <b>1,356,000,000</b>                         | <b>158,496,746</b>   | <b>-</b>                                                | <b>(1,112,763,700)</b> | <b>15,094,854</b> | <b>416,827,900</b>                                     |               |

The annexed notes from 1 to 24 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

CHIEF FINANCIAL OFFICER

CHAIRMAN



**ESCORTS INVESTMENT BANK LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE QUARTER ENDED 30 SEPTEMBER, 2026 (Un-Audited)**

|                                                                                 |      | Quarter Ended       |                     |
|---------------------------------------------------------------------------------|------|---------------------|---------------------|
|                                                                                 | Note | 30-Sep-26<br>Rupees | 30-Sep-25<br>Rupees |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                                      |      |                     |                     |
| Loss before levies and taxation                                                 |      | (12,137,123)        | (26,786,833)        |
| Adjustment for non cash expenses and other items:                               |      |                     |                     |
| - Depreciation on property and equipment                                        | 5.1  | 1,799,030           | 2,181,357           |
| - Depreciation on right of use assets                                           | 5.2  | 1,394,432           | 2,123,130           |
| - Amortization on intangible assets                                             | 6.1  | 29,625              | 44,436              |
| - Interest on lease liabilities against right of use assets                     |      | 226,202             | 660,238             |
| - Finance cost                                                                  |      | 71,374              | 252,148             |
| - (Gain)/Loss on sale of fixed assets                                           |      | (1,483,429)         | 18,896              |
| - (Loss)/Gain on investment in short term investments                           |      | 1,654,788           | -                   |
| - (Reversal)/Increase of Provision against doubtful finances                    |      | (2,924,436)         | 2,561,921           |
|                                                                                 |      | 767,586             | 7,842,126           |
|                                                                                 |      | (11,369,537)        | (18,944,707)        |
| <b>Decrease / (increase) in operating assets</b>                                |      |                     |                     |
| - Finances - net                                                                |      | 16,910,959          | 48,897,660          |
| - Loans and advances                                                            |      | (74,538)            | (175,701)           |
| - Interest receivable                                                           |      | (571,876)           | 2,701,311           |
| - Other receivables                                                             |      | 1,803,719           | (36,947)            |
| - Long term deposits                                                            |      | (90,000)            | -                   |
| - Prepayments                                                                   |      | (1,374,780)         | (218,544)           |
|                                                                                 |      | (1,564,875)         | 5,431,837           |
| <b>Increase / (decrease) in operating liabilities</b>                           |      |                     |                     |
| - Trade and other payables                                                      |      | 15,038,609          | 56,599,616          |
|                                                                                 |      | 3,669,072           | 37,654,909          |
| <b>Net cash (used) / generated from operations</b>                              |      | (71,374)            | (252,148)           |
| Finance cost paid                                                               |      | (441,524)           | (441,293)           |
| Taxation and levies - net                                                       |      | 3,156,174           | 36,961,468          |
| <b>Net cash (used ) /generated from operating activities</b>                    |      |                     |                     |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                                      |      |                     |                     |
| Capital expenditure on property and equipment                                   |      | (533,852)           | (345,995)           |
| Proceeds from sale of property and equipment                                    |      | 1,930,000           | -                   |
| Capital expenditure on intangible assets                                        |      | (360,000)           | -                   |
| Short term investments - net                                                    |      | (8,884,375)         | (1,773,775)         |
| <b>Net cash (Used) / generated from investing activities</b>                    |      | (7,848,227)         | (2,119,770)         |
| <b>CASH FLOW FROM FINANCING ACTIVITIES</b>                                      |      |                     |                     |
| Payment of lease liabilities                                                    | 12.1 | (1,112,302)         | (2,662,679)         |
| <b>Net cash used in financing activities</b>                                    |      | (1,112,302)         | (2,662,679)         |
| <b>Net (Decrease) / Increase in Cash and Cash Equivalents During the Period</b> |      | (5,804,355)         | 32,179,019          |
| Cash and cash equivalents at the beginning of the Period                        |      | 15,229,395          | 23,839,925          |
| <b>Cash and Cash Equivalents at the End of the Period</b>                       | 11   | 9,425,040           | 56,018,944          |

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CHIEF EXECUTIVE OFFICER

CHIEF FINANCIAL OFFICER

CHAIRMAN

