

SAUDI PAK INDUSTRIAL AND AGRICULTURAL INVESTMENT COMPANY LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY [UN-AUDITED]
FOR THE PERIOD ENDED SEPTEMBER 30, 2024

	Share capital	Statutory reserve	General reserve	Surplus/(deficit) on revaluation of		Unappropriated/Unremitted profit	Total
				Investments	Property & Equipment / Non banking assets		
	Rupees						
Balance as at January 1, 2023	6,765,000,000	1,431,486,211	358,662,940	(659,106,292)	2,600,616,369	3,475,320,975	13,971,980,203
Profit after taxation for the period ended September 30, 2023	-	-	-	-	-	321,199,664	321,199,664
Other comprehensive income - net of tax	-	-	-	-	-	-	-
Movement in surplus / (deficit) on revaluation of investments in debt instruments - net of tax	-	-	-	(285,474,829)	-	-	(285,474,829)
Movement in surplus / (deficit) on revaluation of investments in equity instruments - net of tax	-	-	-	(886,591)	-	-	(886,591)
Total comprehensive income / (loss)	-	-	-	(286,361,420)	-	321,199,664	34,838,244
Gain / (loss) Realized on sale FVT OCI	-	-	-	-	-	(193,129,091)	(193,129,091)
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(61,508,370)	61,508,370	-
Balance as at September 30, 2023	6,765,000,000	1,431,486,211	358,662,940	(945,467,712)	2,539,107,999	3,664,899,918	13,813,689,356
Profit after taxation for the period ended December 31, 2023	-	-	-	-	-	416,075,308	416,075,308
Other comprehensive income - net of tax	-	-	-	-	-	-	-
Movement in surplus / (deficit) on revaluation of investments in debt instruments - net of tax	-	-	-	415,500,683	-	-	415,500,683
Movement in surplus / (deficit) on revaluation of investments in equity instruments - net of tax	-	-	-	256,407,117	-	-	256,407,117
Remeasurement gain / (loss) on defined benefit obligations - net of tax	-	-	-	-	-	678,168	678,168
Total comprehensive income	-	-	-	671,907,800	-	678,168	672,585,968
Transfer to statutory reserve	-	101,512,522	-	-	-	(101,512,522)	-
Impact of rate change	-	-	-	-	(223,581,984)	-	(223,581,984)
Loss realized on sale of FVOCI	-	-	-	-	-	(193,129,091)	(193,129,091)
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(41,005,580)	41,005,580	-
Balance as at December 31, 2023 (Audited)	6,765,000,000	1,532,998,733	358,662,940	(273,559,912)	2,274,520,435	3,828,017,361	14,485,639,557
Impact of measurement of revaluation of debt / equity securities	-	-	-	(446,763,898)	20,502,790	114,817,843	(311,443,265)
Balance as at January 01, 2024 (Revised)	6,765,000,000	1,532,998,733	358,662,940	(720,323,810)	2,295,023,225	3,942,835,204	14,174,196,292
Profit after taxation for the period ended Sept 30, 2024	-	-	-	-	-	654,235,783	654,235,783
Other comprehensive income - net of tax	-	-	-	-	-	-	-
Movement in surplus / (deficit) on revaluation of investments in debt instruments - net of tax	-	-	-	457,073,248	-	-	457,073,248
Movement in surplus / (deficit) on revaluation of investments in equity instruments - net of tax	-	-	-	3,235,677	-	-	3,235,677
Total comprehensive income / (loss)	-	-	-	460,308,926	-	-	460,308,926
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(56,064,229)	56,064,229	-
Gain / loss realized on sale of FV-OCI shares	-	-	-	162,289	-	(162,289)	-
Balance as at Sept 30, 2024	6,765,000,000	1,532,998,733	358,662,940	(259,852,595)	2,238,958,996	4,652,972,926	15,288,741,000

The annexed notes 1 to 38 form an integral part of these unconsolidated condensed interim financial statements.


GM/Chief Executive


Chief Financial Officer


Director


Director


Director