

SAUDI PAK INDUSTRIAL AND AGRICULTURAL INVESTMENT COMPANY LIMITED
UNCONSOLIDATED CONDENSED INTERIM CASH FLOW STATEMENT [UN-AUDITED]
FOR THE PERIOD ENDED JUNE 30, 2025

Note	June 30, 2025	June 30, 2024
	-----Rupees-----	
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before income tax and minimum tax differential	1,107,930,043	307,988,012
Less: dividend income	(49,826,215)	(121,166,805)
	<u>1,058,103,828</u>	<u>186,821,207</u>
Adjustments:		
Depreciation	109,827,212	85,706,584
Depreciation on right-of-use asset	18,227,751	15,894,550
Amortization	1,588,808	1,825,446
Credit loss allowance and write-offs	(225,618,625)	13,831,382
Gain on sale/disposal of property and equipment	(4,316,070)	-
Finance charges on leased assets	5,320,580	5,809,337
Charge for defined benefit plan	5,169,618	8,730,186
Unrealized loss - FVPL investments	(7,853,083)	(107,711,000)
	<u>(97,653,809)</u>	<u>24,086,485</u>
	<u>960,450,019</u>	<u>210,907,692</u>
(Increase) / decrease in operating assets		
Lendings to financial institutions	(365,452,905)	3,249,994,713
Securities classified as FVPL	(213,863,286)	222,496,750
Advances	(1,812,993,447)	(906,981,435)
Others assets (excluding advance taxation)	2,359,064,907	(574,758,084)
	<u>(33,244,731)</u>	<u>1,990,751,944</u>
(Decrease) / Increase in operating liabilities		
Borrowings from financial institutions	(118,386,904,169)	12,840,821,807
Deposits	(2,188,588,265)	2,492,900,000
Other liabilities	(1,691,386,209)	(79,092,656)
	<u>(122,266,878,643)</u>	<u>15,254,629,151</u>
Payments against off-balance sheet obligations	-	-
Payment to defined benefit plan	(11,208,944)	(7,536,432)
Payment for compensated absences	-	(1,585,042)
Income tax / levy paid	(401,085,250)	(550,527,706)
Net cash flow (used in) / generated from operating activities	<u>(121,751,967,548)</u>	<u>16,896,639,607</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Net investments in amortized cost securities	(79,230,841)	(255,776,400)
Net Investments in securities classified as FVOCI	122,212,234,972	(16,171,659,911)
Dividends received	111,898,220	75,577,686
Investments in property and equipment	(26,560,478)	(108,829,701)
Disposal of property and equipment	4,610,353	3,794,187
Net cash flow generated / (used in) from investing activities	<u>122,222,952,226</u>	<u>(16,456,894,139)</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Payments of lease obligations	(47,773,317)	(19,810,299)
Dividend paid	(200,000,000)	-
Net cash flow (used in) / from financing activities	<u>(247,773,317)</u>	<u>(19,810,299)</u>
Effects of exchange rate changes on cash and cash equivalents	-	-
Increase in cash and cash equivalents	<u>223,211,360</u>	<u>419,935,169</u>
Cash and cash equivalents at beginning of the period	307,112,364	224,887,948
Cash and cash equivalents at end of the period	<u>530,323,724</u>	<u>644,823,117</u>

The annexed notes 1 to 39 form an integral part of these unconsolidated condensed interim financial statements

GM/Chief Executive

Chief Financial Officer

Director

Director

Director