

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

	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 01, 2024	6,765,000,000	1,532,998,733	358,662,940	(715,644,809)	2,295,023,225	3,942,835,204	14,178,875,293
IFRS - 9 adjustment	-	-	-	(4,679,001)	-	-	(4,679,001)
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 June 30, 2024	-	-	-	-	-	298,671,686	298,671,686
Other comprehensive income - net of tax	-	-	-	(8,390,629)	-	-	(8,390,629)
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(37,376,153)	37,376,153	-
Balance as at June 30, 2024	6,765,000,000	1,532,998,733	358,662,940	(728,714,439)	2,257,647,072	4,278,883,043	14,464,477,349
IFRS - 9 adjustment	-	-	-	(20,545,470)	-	(38,473,647)	(59,019,116)
Balance as at June 30, 2024 (Revised)	6,765,000,000	1,532,998,733	358,662,940	(749,259,909)	2,257,647,072	4,240,409,396	14,405,458,232
Profit after taxation for period ended December 31, 2024	-	-	-	-	-	621,149,423	621,149,423
Other comprehensive income - net of tax	-	-	-	277,357,273	936,268,289	(3,925,638)	1,209,699,924
Transfer to statutory reserve	-	183,964,222	-	-	-	(183,964,222)	-
Loss realized on sale of FVOCI	-	-	-	-	-	(1,243,041)	(1,243,041)
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(37,376,151)	37,376,151	-
Balance as at December 31, 2024	6,765,000,000	1,716,962,955	358,662,940	(471,902,635)	3,156,539,210	4,709,802,069	16,235,064,539
Profit after taxation for the period ended June 30, 2025	-	-	-	-	-	666,295,331	666,295,331
Other comprehensive income - net of tax	-	-	-	269,508,535	-	-	269,508,535
(Loss) on realized on sale of FVOCI	-	-	-	-	-	(2,924,832)	(2,924,832)
Dividend paid to GOP	-	-	-	-	-	(100,000,000)	(100,000,000)
Dividend paid to KSA	-	-	-	-	-	(100,000,000)	(100,000,000)
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(48,149,212)	48,149,212	-
Balance as at June 30, 2025	6,765,000,000	1,716,962,955	358,662,940	(202,394,100)	3,108,389,998	5,221,321,780	16,967,943,573

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

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