

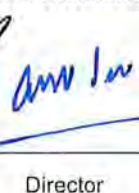
SAUDI PAK INDUSTRIAL AND AGRICULTURAL INVESTMENT COMPANY LIMITED
UNCONSOLIDATED CONDENSED INTERIM PROFIT AND LOSS ACCOUNT [UN-AUDITED]
FOR THE PERIOD ENDED JUNE 30, 2025

		Quarter Ended		Period Ended	
	Note	June 30, 2025	June 30, 2024 (Restated)	June 30, 2025	June 30, 2024 (Restated)
------(Rupees)-----					
Mark-up / Return / Interest earned	22	1,398,766,104	2,058,225,486	3,982,048,306	4,435,075,707
Mark-up / Return / Interest expensed	23	1,093,474,130	2,022,418,651	3,104,662,038	4,282,240,952
Net Mark-up / Interest Income		305,291,974	35,806,835	877,386,268	152,834,755
NON MARK-UP / INTEREST INCOME					
Fee and commission income	24	24,666,683	16,576,301	57,597,173	29,860,891
Dividend income		17,757,949	49,216,924	49,826,215	121,166,805
Foreign exchange income / (loss)		493,426	37,500	480,837	(465,788)
Gain on securities	25	1,704,438	110,254,440	3,334,515	157,829,368
Other income	26	102,811,653	79,491,822	162,504,593	145,451,696
Total non-markup / interest income		147,434,149	255,576,987	273,743,333	453,842,972
Total income		452,726,122	291,383,822	1,151,129,601	606,677,727
NON MARK-UP / INTEREST EXPENSES					
Operating expenses	27	218,476,992	146,191,861	432,091,427	279,732,333
Other charges	28	-	5,126,000	-	5,126,000
Total Non-markup / Interest Expenses		218,476,992	151,317,861	432,091,427	284,858,333
Profit before credit loss allowance		234,249,130	140,065,961	719,038,174	321,819,394
Credit loss allowance and write offs - net Extra ordinary / unusual Items	29	(324,104,995)	(66,686,471)	(388,891,869)	13,831,382
Profit before income tax and minimum tax		558,354,125	206,752,432	1,107,930,043	307,988,012
Levy differential	30	-	-	-	(10,448,841)
Alternate corporate tax		(1,008,750)	-	(11,189,822)	-
Super tax		(845,000)	(3,070,688)	(16,267,158)	(9,629,438)
Final tax		-	-	-	-
PROFIT BEFORE INCOME TAX		556,500,375	203,681,744	1,080,473,063	287,909,733
Taxation	31	(209,985,075)	(54,110,843)	(414,177,732)	10,761,953
PROFIT AFTER TAXATION		346,515,300	149,570,901	666,295,331	298,671,686
------(Rupee)-----					
Basic Earnings per share	32	0.512	0.221	0.985	0.441
Diluted Earnings per share	33	0.512	0.221	0.985	0.441

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