

**SAUDI PAK INDUSTRIAL AND AGRICULTURAL INVESTMENT COMPANY LIMITED**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2025**

	Note	2025	2024
-----Rupees-----			
<b>ASSETS</b>			
Cash and balances with treasury banks	6	257,907,682	224,987,485
Balances with other banks	7	665,944,758	83,690,525
Lendings to financial institutions	8	84,812,758	384,209,641
Investments	9	22,386,681,915	144,647,503,061
Advances	10	18,562,521,473	12,724,534,281
Non-current asset classified as held for sale	11	50,000,000	-
Property and equipment	12.1	5,933,037,523	6,087,631,800
Right-of-use asset		-	-
Intangible assets	13	7,263,746	5,105,366
Development properties	14	181,781,774	181,781,774
Other assets	15	4,715,726,980	6,611,547,502
<b>Total Assets</b>		<b>52,845,678,609</b>	<b>170,950,991,435</b>
<b>LIABILITIES</b>			
Bills payable		-	-
Borrowings	16	29,113,700,049	145,684,365,780
Deposits and other accounts	17	3,238,406,212	5,296,755,151
Lease liabilities		-	-
Subordinated debt		-	-
Deferred tax liabilities	18	816,149,163	497,183,905
Other liabilities	19	1,234,783,702	2,836,130,221
<b>Total Liabilities</b>		<b>34,403,039,126</b>	<b>154,314,435,057</b>
<b>NET ASSETS</b>		<b>18,442,639,483</b>	<b>16,636,556,378</b>
<b>REPRESENTED BY</b>			
Share capital	20	6,765,000,000	6,765,000,000
Statutory reserve		1,981,704,355	1,716,962,955
General reserve		358,662,940	358,662,940
Surplus on revaluation of assets - net	21	3,437,744,086	2,731,190,794
Unappropriated / unremitted profit		5,899,528,102	5,064,739,689
		<b>18,442,639,483</b>	<b>16,636,556,378</b>

**CONTINGENCIES AND COMMITMENTS**

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The annexed notes 1 to 45 and annexure I form an integral part of these consolidated financial statements.

			
GM / Chief Executive	Chief Financial Officer	Director	Director