

SAUDI PAK INDUSTRIAL AND AGRICULTURAL INVESTMENT COMPANY LIMITED
UNCONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2025

| | 2025 | 2024 |
|--|------------------|---------------|
| | -----Rupees----- | |
| Profit after taxation for the year | 1,323,706,999 | 919,821,109 |
| Other comprehensive income | | |
| Items that may be reclassified to profit and loss account in subsequent periods: | | |
| Movement in surplus on revaluation of debt investments through FVOCI / Investment - net of tax | 380,918,891 | 194,612,779 |
| | 380,918,891 | 194,612,779 |
| Items that will not be reclassified to profit and loss account in subsequent periods: | | |
| Remeasurement loss on defined benefit obligations | (3,181,849) | (3,925,638) |
| Movement in surplus on revaluation of equity investments - net of tax | 228,884,544 | 74,353,865 |
| Movement in (deficit) / surplus on revaluation of operating fixed assets - net of tax | (1,695,853) | 943,297,757 |
| Movement in deficit on revaluation of non-banking assets - net of tax | - | (7,029,468) |
| | 224,006,842 | 1,006,696,517 |
| Total comprehensive income | 1,928,632,732 | 2,121,130,404 |

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

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|---|---|--|---|---|
|  |  |  |  |  |
| GM / Chief Executive | Chief Financial Officer | Director | Director | Director |