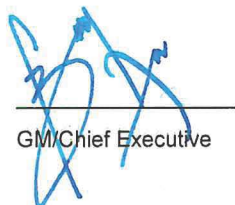
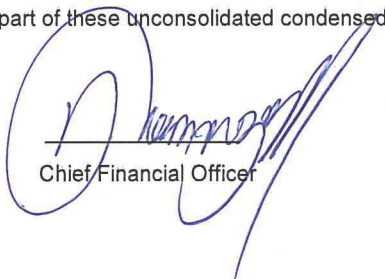


SAUDI PAK INDUSTRIAL AND AGRICULTURAL INVESTMENT COMPANY LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY [UN-AUDITED]
FOR THE PERIOD ENDED MARCH 31, 2026

	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, 2025	6,765,000,000	1,716,962,955	358,662,940	(471,902,636)	3,156,539,210	4,709,802,069	16,235,064,539
Profit after taxation for the three months period ended March 31, 2025	-	-	-	-	-	319,780,031	319,780,031
Other comprehensive income - net of tax	-	-	-	136,364,931	-	-	136,364,931
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(24,165,957)	24,165,957	-
Dividend payable to GOP	-	-	-	-	-	(100,000,000)	(100,000,000)
Dividend payable to KSA	-	-	-	-	-	(100,000,000)	(100,000,000)
Balance as at March 31, 2025	6,765,000,000	1,716,962,955	358,662,940	(335,537,705)	3,132,373,253	4,853,748,057	16,491,209,501
Profit after taxation for the nine months period ended December 31, 2025	-	-	-	-	-	1,003,926,968	1,003,926,968
Other comprehensive income - net of tax	-	-	-	473,438,505	(1,695,853)	(3,181,849)	468,560,803
Transfer to statutory reserve	-	264,741,400	-	-	-	(264,741,400)	-
Loss realized on sale of FVOCI	-	-	-	71,149,467	-	(71,149,467)	-
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(71,980,470)	71,980,470	-
Balance as at December 31, 2025	6,765,000,000	1,981,704,355	358,662,940	209,050,267	3,058,696,931	5,590,582,779	17,963,697,272
Profit after taxation for the three months period ended March 31, 2026	-	-	-	-	-	143,594,853	143,594,853
Other comprehensive income - net of tax	-	-	-	(198,217,071)	-	-	(198,217,071)
(Loss) realized on sale of FVOCI	-	-	-	-	-	(1,817,220)	(1,817,220)
Dividend payable to GOP	-	-	-	-	-	(100,000,000)	(100,000,000)
Dividend payable to KSA	-	-	-	-	-	(100,000,000)	(100,000,000)
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(101,730,440)	101,730,440	-
Balance as at March 31, 2026	6,765,000,000	1,981,704,355	358,662,940	10,833,196	2,956,966,491	5,634,090,852	17,707,257,835

The annexed notes 1 to 40 form an integral part of these unconsolidated condensed interim financial statements.


 GM/Chief Executive


 Chief Financial Officer


 Director


 Director


 Director