


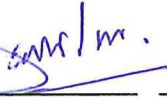



**SAUDI PAK INDUSTRIAL AND AGRICULTURAL INVESTMENT COMPANY LIMITED**  
**UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2025**

	Note	2025	2024
-----Rupees-----			
<b>ASSETS</b>			
Cash and balances with treasury banks	6	257,902,472	224,987,485
Balances with other banks	7	665,303,795	75,928,965
Lendings to financial institutions	8	84,812,758	384,209,641
Investments	9	22,736,532,331	145,017,743,598
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	5,323,883,287	5,523,419,300
Right-of-use asset	12.2	160,415,870	81,274,896
Intangible assets	13	7,263,746	5,105,366
Other assets	14	4,680,116,507	6,587,706,387
<b>Total Assets</b>		<b>52,528,752,239</b>	<b>170,624,909,919</b>
<b>LIABILITIES</b>			
Bills payable		-	-
Borrowings	15	29,113,700,049	145,684,365,780
Deposits and other accounts	16	3,238,406,212	5,296,755,151
Lease liabilities	17	167,934,950	79,861,456
Subordinated debt		-	-
Deferred tax liabilities	18	816,149,163	502,684,667
Other liabilities	19	1,228,864,593	2,826,178,326
<b>Total Liabilities</b>		<b>34,565,054,967</b>	<b>154,389,845,380</b>
<b>NET ASSETS</b>		<b>17,963,697,272</b>	<b>16,235,064,539</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	3,267,747,198	2,684,636,575
Unappropriated / unremitted profit		5,590,582,779	4,709,802,069
		<b>17,963,697,272</b>	<b>16,235,064,539</b>
<b>CONTINGENCIES AND COMMITMENTS</b>			
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The annexed notes 1 to 45 and annexure I form an integral part of these financial statements.

				
GM / Chief Executive	Chief Financial Officer	Director	Director	Director