SAUDI PAK INDUSTRIAL AND AGRICULTURAL INVESTMENT COMPANY LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY [UN-AUDITED]
FOR THE PERIOD ENDED JUNE 30, 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 six months ended June 30, 2025	-	-	-	-	-	666,295,331	666,295,331
Other comprehensive income - net of tax	-	-	-	269,508,536	-	-	269,508,536
Loss realized on sale of FVOCI - equity Investments	-	-	-	-	-	(2,924,832)	(2,924,832)
Dividend paid to GOP	-	-	-	-	-	(100,000,000)	(100,000,000)
Dividend paid to KSA	-	-	-	-	-	(100,000,000)	(100,000,000)
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(48,149,212)	48,149,212	-
Balance as at June 30, 2025	**6,765,000,000**	**1,716,962,955**	**358,662,940**	**(202,394,100)**	**3,108,389,998**	**5,221,321,780**	**16,967,943,573**
Profit after taxation for six months ended December 31, 2025	-	-	-	-	-	657,411,668	657,411,668
Other comprehensive income - net of tax	-	-	-	340,294,900	(1,695,853)	(3,181,849)	335,417,198
Transfer to statutory reserve	-	264,741,400	-	-	-	(264,741,400)	-
Gain / (Loss) realized on sale of FVOCI - equity Investments	-	-	-	71,149,467	-	(68,224,635)	2,924,832
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(47,997,215)	47,997,215	-
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 six months ended June 30, 2026	-	-	-	-	-	244,395,960	244,395,960
Other comprehensive income - net of tax	-	-	-	(100,307,740)	-	-	(100,307,740)
Gain realized on sale of FVOCI - equity Investments	-	-	-	-	-	1,320,773	1,320,773
Dividend paid to GOP	-	-	-	-	-	(100,000,000)	(100,000,000)
Dividend paid to KSA	-	-	-	-	-	(100,000,000)	(100,000,000)
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(99,277,793)	99,277,793	-
Balance as at June 30, 2026	**6,765,000,000**	**1,981,704,355**	**358,662,940**	**108,742,527**	**2,959,419,137**	**5,735,577,305**	**17,909,106,265**

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