SAUDI PAK INDUSTRIAL AND AGRICULTURAL INVESTMENT COMPANY LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY [UN-AUDITED]
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

	Share capital	Statutory reserve	General reserve	Surplus/(deficit) on revaluation of		Unappropriated/ Unremitted profit	Total
				Investments	Property & Equipment / Non banking assets		
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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 nine months ended September 30,	-	-	-	-	-	957,326,804	957,326,804
Other comprehensive income - net of tax	-	-	-	560,229,717	-	-	560,229,717
Loss realized on sale of FVOCI - equity Investments	-	-	-	-	-	(78,142,316)	(78,142,316)
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	-	-	-	-	(72,174,580)	72,174,580	-
Balance as at September 30, 2025	**6,765,000,000**	**1,716,962,955**	**358,662,940**	**88,327,081**	**3,084,364,630**	**5,461,161,137**	**17,474,478,744**
Profit after taxation for three months ended December 31,	-	-	-	-	-	366,380,195	366,380,195
Other comprehensive income - net of tax	-	-	-	49,573,719	(1,695,853)	74,960,467	122,838,333
Transfer to statutory reserve	-	264,741,400	-	-	-	(264,741,400)	-
Gain / (Loss) realized on sale of FVOCI - equity Investments	-	-	-	71,149,467	-	(71,149,467)	-
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(23,971,847)	23,971,847	-
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 nine months ended September 30,	-	-	-	-	-	424,474,103	424,474,103
Other comprehensive income - net of tax	-	-	-	(157,154,693)	-	-	(157,154,693)
Gain realized on sale of FVOCI - equity Investments	-	-	-	-	-	61,739,472	61,739,472
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	-	-	-	-	(122,757,988)	122,757,988	-
Balance as at September 30, 2026	**6,765,000,000**	**1,981,704,355**	**358,662,940**	**51,895,574**	**2,935,938,943**	**5,999,554,342**	**18,092,756,153**

The annexed notes 1 to 38 form an integral part of these unconsolidated condensed interim financial statements.

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