


SAUDI PAK INDUSTRIAL AND AGRICULTURAL INVESTMENT COMPANY LIMITED
UNCONSOLIDATED CONDENSED INTERIM PROFIT AND LOSS ACCOUNT [UN-AUDITED]
FOR THE PERIOD ENDED JUNE 30, 2023

		Quarter Ended		Period Ended	
	Note	June 30, 2023	June 30, 2022	June 30, 2023	June 30, 2022
		------(Rupees)-----			
Mark-up / Return / Interest earned	22	2,125,482,109	1,130,495,503	3,772,137,892	2,029,510,585
Mark-up / Return / Interest expensed	23	2,132,391,909	1,082,835,218	3,695,961,168	1,848,444,987
Net Mark-up / Interest Income		(6,909,800)	47,660,285	76,176,724	181,065,598
NON MARK-UP / INTEREST INCOME					
Fee and commission income	24	32,354,303	20,000	33,937,198	20,000
Dividend income		109,537,145	40,594,803	214,990,493	153,960,043
Foreign exchange income		405,193	2,945,914	7,965,072	3,752,099
Income / (loss) from derivatives		-	-	-	-
Gain / (Loss) on securities	25	(123,403,103)	33,962,849	(168,925,758)	65,800,520
Net gains / (loss) on derecognition of financial assets measured at amortised cost		-	-	-	-
Other income	26	66,090,359	53,579,045	138,970,850	113,670,255
Total non-markup / interest income		84,983,897	131,102,611	226,937,855	337,202,917
Total income		78,074,097	178,762,896	303,114,579	518,268,515
NON MARK-UP / INTEREST EXPENSES					
Operating expenses	27	122,912,844	134,932,539	245,272,247	245,492,363
Workers Welfare Fund		-	-	-	-
Other charges	28	-	-	-	-
Total Non-markup / Interest Expenses		122,912,844	134,932,539	245,272,247	245,492,363
Profit / (loss) before credit loss allowance / Provisions		(44,838,747)	43,830,357	57,842,332	272,776,152
Credit loss allowance / Provisions and write offs - net	29	12,348,954	191,711,932	(81,102,464)	167,456,633
Extra ordinary / unusual items		-	-	-	-
PROFIT/(LOSS) BEFORE TAXATION		(57,187,701)	(147,881,575)	138,944,796	105,319,519
Taxation	30	(2,673,806)	(23,848,823)	47,457,495	41,438,997
PROFIT/(LOSS) AFTER TAXATION		(54,513,895)	(124,032,752)	91,487,301	63,880,522
------(Rupee)-----					
Basic Earnings/(loss) per share	31	(0.081)	(0.183)	0.135	0.094
Diluted Earnings/(loss) per share	32	(0.081)	(0.183)	0.135	0.094

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


Chief Financial Officer


GM/Chief Executive


Director

Director

Director