

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

		Quarter Ended		Period Ended	
	Note	September 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022
		------(Rupees)-----			
Mark-up / Return / Interest earned	22	3,216,264,280	1,497,306,047	6,988,402,172	3,526,816,632
Mark-up / Return / Interest expensed	23	3,181,304,256	1,405,659,583	6,877,265,424	3,254,104,570
Net Mark-up / Interest Income		34,960,024	91,646,464	111,136,748	272,712,062
NON MARK-UP / INTEREST INCOME					
Fee and commission income	24	9,834,099	7,945,000	43,771,297	7,965,000
Dividend income		65,033,773	112,760,551	280,024,266	266,720,594
Foreign exchange income		270,270	3,227,291	8,235,342	6,979,390
Income / (loss) from derivatives		-	-	-	-
Gain / (Loss) on securities	25	267,733,966	348,234	98,808,208	66,148,754
Net gains / (loss) on derecognition of financial assets measured at amortised cost		-	-	-	-
Other income	26	74,947,660	60,180,183	213,918,510	173,850,438
Total non-markup / interest income		417,819,768	184,461,259	644,757,623	521,664,176
Total income		452,779,792	276,107,723	755,894,371	794,376,238
NON MARK-UP / INTEREST EXPENSES					
Operating expenses	27	122,759,660	139,669,755	368,031,907	385,162,118
Workers Welfare Fund		-	-	-	-
Other charges	28	-	30,000	-	30,000
Total Non-markup / Interest Expenses		122,759,660	139,699,755	368,031,907	385,192,118
Profit / (loss) before credit loss allowance / Provisions		330,020,132	136,407,968	387,862,464	409,184,120
Credit loss allowance / Provisions and write offs - net	29	1,150,911	52,107,328	(79,951,553)	219,563,961
Extra ordinary / unusual items		-	-	-	-
PROFIT/(LOSS) BEFORE TAXATION		328,869,221	84,300,640	467,814,017	189,620,159
Taxation	30	99,156,858	30,489,396	146,614,353	71,928,393
PROFIT/(LOSS) AFTER TAXATION		229,712,363	53,811,244	321,199,664	117,691,766
		------(Rupee)-----			
Basic Earnings/(loss) per share	31	0.340	0.080	0.475	0.174
Diluted Earnings/(loss) per share	32	0.340	0.080	0.475	0.174

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