

SAUDI PAK INDUSTRIAL AND AGRICULTURAL INVESTMENT COMPANY LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY [UN-AUDITED]
FOR THE PERIOD ENDED SEPTEMBER 30, 2023

	Share capital	Statutory reserve	General reserve	Surplus/(deficit) on revaluation of		Unappropriated/ Unremitted profit	Total
				Investments	Property & Equipment / Non banking		
	-----Rupees-----						
Balance as at January 1, 2022	6,600,000,000	1,369,329,367	358,662,940	(880,415,670)	2,841,360,664	4,169,842,451	14,458,779,752
Profit after taxation for the period ended September 30, 2022	-	-	-	-	-	117,691,766	117,691,766
Other comprehensive income - net of tax	-	-	-	(86,557,123)	-	-	(86,557,123)
Total comprehensive income	-	-	-	(86,557,123)	-	117,691,766	31,134,643
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(65,137,800)	65,137,800	-
Bonus shares issued	165,000,000	-	-	-	-	(165,000,000)	-
Dividend 2021: 2.5% per ordinary share	-	-	-	-	-	(165,000,000)	(165,000,000)
Balance as at September 30, 2022	6,765,000,000	1,369,329,367	358,662,940	(966,972,793)	2,776,222,864	4,022,672,017	14,324,914,395
Profit after taxation for the period ended December 31, 2022	-	-	-	-	-	193,092,454	193,092,454
Other comprehensive income / (loss) - net of tax	-	-	-	(320,412,191)	-	(139,833)	(320,552,024)
Total comprehensive income / (loss)	-	-	-	(320,412,191)	-	192,952,621	(127,459,570)
Transfer to statutory reserve	-	62,156,844	-	-	-	(62,156,844)	-
Impact of rate change	-	-	-	-	(153,893,895)	-	(153,893,895)
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(21,712,600)	21,712,600	-
Balance as at December 31, 2022 (Audited)	6,765,000,000	1,431,486,211	358,662,940	(1,287,384,984)	2,600,616,369	4,175,180,394	14,043,560,930
Adjustment on initial application of IFRS - 9	-	-	-	628,278,692	-	(699,859,419)	(71,580,727)
Balance as at December 31, 2022 (Revised)	6,765,000,000	1,431,486,211	358,662,940	(659,106,292)	2,600,616,369	3,475,320,975	13,971,980,203
Profit after taxation for the year ended September 30, 2023	-	-	-	-	-	321,199,664	321,199,664
Other comprehensive Loss - net of tax	-	-	-	(286,361,420)	-	-	(286,361,420)
Total comprehensive income / (loss)	-	-	-	(286,361,420)	-	321,199,664	34,838,244
Gain / (loss) Realized on sale FVT OCI	-	-	-	-	-	(193,129,091)	(193,129,091)
Transfer from surplus on revaluation of assets to unappropriated profit - net of tax	-	-	-	-	(61,508,370)	61,508,370	-
Balance as at September 30, 2023	6,765,000,000	1,431,486,211	358,662,940	(945,467,712)	2,539,107,999	3,664,899,918	13,813,689,356

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