

SAUDI PAK CONSULTANCY COMPANY LIMITED (Formerly Saudi Pak Leasing Company Limited)

STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

	Note	2025	2024
----- (Rupees) -----			
ASSETS			
Current assets			
Cash and bank balances	5	30,033,034	69,741,228
Short term loans	6	75,800,300	75,800,300
Short term investments	7	52,182,355	55,755,998
Trade deposits and short term prepayments		1,411,941	1,161,620
Current maturity of non-current assets	9	362,727,022	364,730,117
Taxation - net		5,124,427	7,221,272
		<u>527,279,079</u>	<u>574,410,535</u>
Non-current assets			
Long-term loans	10	-	-
Net investment in finance leases	11	-	-
Investment properties	12	34,496,767	35,206,075
Property, plant and equipment	13	74,478,856	76,415,693
		<u>108,975,623</u>	<u>111,621,768</u>
Total Assets		<u>108,975,623</u>	<u>111,621,768</u>
LIABILITIES			
Current liabilities			
Borrowings from financial institutions	14	137,500,000	137,500,000
Certificates of investment	15	43,000,000	43,000,000
Accrued mark-up	16	460,466,143	488,050,111
Accrued expenses and other payables	17	4,307,452	6,087,189
Current maturity of non-current liabilities	18	387,424,113	399,820,910
Income Tax payable		-	9,088,878
Unclaimed dividend		1,661,291	1,661,291
Total current liabilities		<u>1,034,358,999</u>	<u>1,085,208,379</u>
Non-current liabilities			
Certificates of investment		-	-
Deferred tax liability - net		-	-
Long term finances	19	-	-
Security Deposits against Finance Leases	20	-	-
Total non-current liabilities		<u>-</u>	<u>-</u>
Total liabilities		<u>1,034,358,999</u>	<u>1,085,208,379</u>
NET ASSETS		<u>(398,104,297)</u>	<u>(399,176,076)</u>
FINANCED BY			
Authorized Share Capital			
100,000,000 (June 30, 2025: 100,000,000) ordinary shares of Rs. 10/-each		1,000,000,000	1,000,000,000
100,000,000 (June 30, 2025: 100,000,000) preference shares of Rs. 10/-each		1,000,000,000	1,000,000,000
		<u>2,000,000,000</u>	<u>2,000,000,000</u>
Issued, subscribed and paid-up share capital - ordinary shares		451,605,000	451,605,000
Issued, subscribed and paid-up share capital - preference shares		528,208,500	528,208,500
Statutory reserves		179,549,025	179,549,025
Accumulated loss		(1,617,265,186)	(1,623,158,513)
Surplus on revaluation of property, plant and equipment - net of tax	21	39,677,069	40,741,501
Unrealised gain/(loss) on re-measurement as at fair value through other comprehensive income		21,120,961	24,878,077
Accumulated actuarial (loss) / gain on defined benefit plan-net of tax		(999,666)	(999,666)
		<u>(398,104,297)</u>	<u>(399,176,076)</u>
CONTINGENCIES AND COMMITMENTS			
	22	-	-

The annexed notes form an integral part of this condensed interim financial information.

Chief Executive Officer

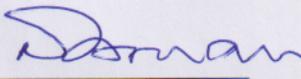
Chief Financial Officer

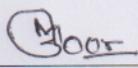
Director

Saudi Pak Consultancy Company Limited
(Formerly Saudi Pak Leasing Company Limited)
Condensed Interim Profit or Loss Account (Un-audited)
For the period ended December 31, 2025

	Note	Six Months period ended		Three months period ended	
		December 31 2025	December 31 2024	December 31 2025	December 31 2024
(Rupees)					
Revenue					
Income from:					
Finance leases	23	2,601,020	5,429,193	1,798,112	1,250,930
Other operating income	23	39,866,297	69,187,423	14,451,128	58,885,200
TOTAL INCOME		42,467,317	74,616,616	16,249,240	60,136,130
Expenses					
Finance cost	23	(9,473,899)	(18,084,098)	(4,743,151)	(7,510,715)
Administrative and operating expenses	24	(30,670,298)	(29,961,000)	(13,492,826)	(17,655,155)
		(40,144,197)	(48,045,098)	(18,235,977)	(25,165,870)
Operating Profit / (Loss) before provisions		2,323,120	26,571,518	(1,986,737)	34,970,260
Reversals of provisions on lease and loans		3,098,780	-	3,098,780	-
Profit / (Loss) before taxation		5,421,900	26,571,518	1,112,043	34,970,260
Taxation					
Current		(593,005)	(2,272,578)	(593,005)	(2,272,578)
Deferred		-	-	-	-
		(593,005)	(2,272,578)	(593,005)	(2,272,578)
Profit / (Loss) for the period		4,828,895	24,298,940	1,705,048	32,697,682
Earnings / (Loss) per share - basic	27	0.11	0.54	0.04	0.72

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Chief Executive Officer

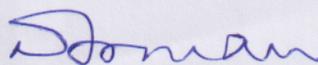

Chief Financial Officer


Director

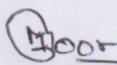
Saudi Pak Consultancy Company Limited
 (Formerly Saudi Pak Leasing Company Limited)
 Statement of Comprehensive Income (Un-audited)
 For the period ended December 31, 2025

	Six months period ended		Three months period ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	(Rupees)			
Profit / (Loss) after taxation	4,828,895	24,298,940	1,705,048	32,697,682
<i>Other comprehensive income</i>				
Re-measurement of investments - FVTOCI	(3,757,116)	7,951,574	-	-
Total comprehensive income for the Half year	1,071,779	32,250,514	1,705,048	32,697,682

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Chief Executive Officer



Chief Financial Officer

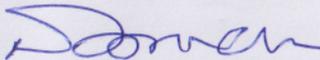


Director

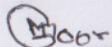
Saudi Pak Consultancy Company Limited)
(Formerly Saudi Pak Leasing Company Limited)
Condensed Interim Statement of Changes in Equity (Un-audited)
For the period ended December 31, 2025

	Subscribed and paid-up share capital		Reserves					Total
	Ordinary Shares	Non-redeemable Preference shares	Statutory reserves	Re-measurement of investment FVTOCI	Accumulated actuarial gain/loss	Accumulated loss	Revaluation Surplus -PPE	
	-----Rupees-----							
Balance as at July 1, 2024	451,605,000	528,208,500	179,549,025	42,870,365	(999,666)	(1,669,447,849)	8,477,962	(459,736,663)
Profit/(Loss) for the period	-	-	-	-	-	24,298,940	-	24,298,940
Transfer from surplus on account of incremental depreciation - net of deferred tax	-	-	-	-	-	-	-	-
Unrealized loss on remeasurement of available for sale investments	-	-	-	7,951,574	-	35,003	-	7,986,577
	-	-	-	7,951,574	-	24,333,943	-	32,285,517
Balance as at December 31, 2024	451,605,000	528,208,500	179,549,025	50,821,939	(999,666)	(1,645,113,906)	8,477,962	(427,451,146)
Balance as at July 1, 2025	451,605,000	528,208,500	179,549,025	40,741,501	(999,666)	(1,623,158,513)	24,878,077	(399,176,076)
Profit for the period	-	-	-	-	-	4,828,895	-	4,828,895
Transfer from surplus on account of incremental depreciation - net of deferred tax	-	-	-	(1,064,432)	-	1,064,432	-	-
Unrealized gain (loss) on remeasurement of available for sale investments	-	-	-	-	-	-	(3,757,116)	(3,757,116)
	-	-	-	(1,064,432)	-	5,893,327	(3,757,116)	1,071,779
Balance as at 31 December 2025	451,605,000	528,208,500	179,549,025	39,677,069	(999,666)	(1,617,265,186)	21,120,961	(398,104,297)

The annexed notes form an integral part of this condensed interim financial information.



Chief Executive Officer



Chief Financial Officer



Director

Saudi Pak Consultancy Company Limited
STATEMENT OF CASH FLOWS
FOR THE YEAR PERIOD DECEMBER 31, 2025

Note

2025	2024
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 ----- (Rupees) -----

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from operations	(23,344,949)	(9,625,392)
Finance costs paid	(13,352)	(29,033)
Taxes paid	(11,185,723)	(2,272,578)
Decrease in net investment in finance leases	5,184,593	12,939,947
	(6,014,482)	10,638,336
Net cash used in operating activities	(29,359,431)	1,012,944

CASH FLOWS FROM INVESTING ACTIVITIES

Capital expenditure incurred	(428,660)	(168,600)
Short term investments - net (including interest)	-	(8,106,095)
Interest Income Received / Others	2,476,694	8,675,584
Dividend received	-	4,969,734
Net cash generated from investing activities	2,048,034	5,370,623

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of long term finances	-	-
Repayment of Term Finance Certificates	(12,396,797)	(6,886,675)
Repayment of certificates of investment	-	-
Net cash used in financing activities	(12,396,797)	(6,886,675)

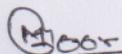
Net decrease in cash and cash equivalents during the year	(39,708,194)	(503,108)
Cash and cash equivalents at beginning of the year	69,741,228	108,824,297
Cash and cash equivalents at end of the year	30,033,034	108,321,188

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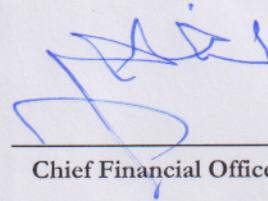
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Chief Executive Officer



Director



Chief Financial Officer