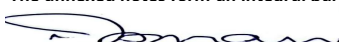


Saudi Pak Consultancy Company Limited
(Formerly Saudi Pak Leasing Company Limited)
Statement of Financial Position (Un-audited)

As at 31 March 2026

		March 31, 2026 Rupees (Un-audited)	June 30, 2025 Rupees (Audited)
		(Rupees)	
ASSETS			
Current assets			
Cash and bank balances	5	44,479,283	69,741,228
Short term loans	6	75,800,300	75,800,300
Short term investments	7	61,210,096	55,755,998
Trade deposits and short term prepayments		1,331,631	1,161,620
Other receivables	8	-	-
Taxation - net		5,331,252	7,221,272
Current maturity of non-current assets	9	334,452,107	364,730,117
Total current assets		522,604,669	574,410,535
Non-current assets			
Long-term loans	10	-	-
Net investment in finance leases	11	-	-
Investment properties	12	34,142,113	35,206,075
Property, plant and equipment	13	73,346,448	76,415,693
Total non-current assets		107,488,561	111,621,768
Total Assets		630,093,230	686,032,303
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	452,687,037	488,050,111
Accrued expenses and other payables	17	4,205,664	6,087,189
Current maturity of non-current liabilities	18	382,235,523	399,820,910
Income tax payable		-	9,088,878
Unclaimed dividend		1,661,291	1,661,291
Total current liabilities		1,021,289,515	1,085,208,379
Non-current liabilities			
Certificates of investment	19	-	-
Long term finances	19	-	-
Security Deposits against Finance Leases	20	-	-
Total non-current liabilities		-	-
Total liabilities		1,021,289,515	1,085,208,379
NET ASSETS		(391,196,285)	(399,176,076)
FINANCED BY			
Authorized Share Capital		1,000,000,000	1,000,000,000
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		2,000,000,000	2,000,000,000
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		(1,612,211,878)	(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		22,975,665	24,878,077
Accumulated actuarial (loss) / gain on defined benefit plan-net of tax		(999,666)	(999,666)
		(391,196,285)	(399,176,076)
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 March 31, 2026

	Note	Nine Months period ended		Three Months period ended	
		March 31 2,026	March 31 2025	March 31, 2026	March 31, 2025
(Rupees)					
Revenue					
Income from:					
Finance leases	23	7,339,724	3,544,946	4,738,704	(1,884,247)
Other operating income	24	46,498,761	87,641,221	6,632,464	18,453,798
TOTAL INCOME		53,838,485	91,186,167	11,371,168	16,569,551
Expenses					
Finance cost	25	(1,796,213)	(24,099,602)	7,677,686	(6,015,504)
Administrative and operating expenses	26	(44,602,339)	(45,159,749)	(13,932,041)	(15,198,749)
		(46,398,552)	(69,259,351)	(6,254,355)	(21,214,253)
Operating Profit / (Loss) before provisions		7,439,933	21,926,816	5,116,813	(4,644,702)
Reversals of provisions on lease and loans		3,098,780	24,860,899	-	24,860,899
Profit / (Loss) before taxation		10,538,713	46,787,715	5,116,813	20,216,197
Taxation					
Current		(656,510)	(2,447,046)	(63,505)	(174,468)
Deferred		-	-	-	-
		(656,510)	(2,447,046)	(63,505)	(174,468)
Profit / (Loss) for the period		9,882,203	44,340,669	5,053,308	20,041,729
Earnings / (Loss) per share - basic	29	0.22	0.98	0.11	0.44

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


Chief Executive Officer


Chief Financial Officer


Director

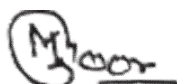
Saudi Pak Consultancy Company Limited
(Formerly Saudi Pak Leasing Company Limited)
Statement of Comprehensive Income (Un-audited)
For the period ended March 31, 2026

	Nine Nonths period ended		Three months period ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	(Rupees)			
Profit / (Loss) after taxation	9,882,203	44,340,669	5,053,308	20,041,729
<i>Other comprehensive income</i>				
Re-measurement of investments - FVTOCI	(1,902,412)	-	(2,981,842)	506,466
Surplus recognized on revaluation of office premises	7,979,791	44,340,669	2,071,466	20,548,195
	-	-	-	-
	7,979,791	44,340,669	2,071,466	20,548,195
Total comprehensive income for the Nine Months	7,979,791	44,340,669	2,071,466	20,548,195

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 Statement of Changes in Equity (Un-audited)
For the period ended March 31, 2026

	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 for the period	-	-	-	-	-	44,340,669	-	44,340,669
Transfer from surplus on account of incremental depreciation - net of deferred tax	-	-	-	(710,071)	-	-	-	(710,071)
Unrealized loss on remeasurement of available for sale investments	-	-	-	-	-	-	-	-
	-	-	-	(710,071)	-	44,340,669	-	43,630,598
Balance as at March 31, 2025	451,605,000	528,208,500	179,549,025	42,160,294	(999,666)	(1,625,107,180)	8,477,962	(416,106,065)
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	-	-	-	-	-	9,882,203	-	9,882,203
Transfer from surplus on account of incremental depreciation - net of deferred tax	-	-	-	(1,064,432)	-	1,064,432	(1,902,412)	(1,902,412)
	-	-	-	(1,064,432)	-	10,946,635	(1,902,412)	7,979,791
Balance as at 31 March 2026	451,605,000	528,208,500	179,549,025	39,677,069	(999,666)	(1,612,211,878)	22,975,665	(391,196,285)

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


Chief Executive Officer


Chief Financial Officer

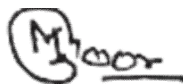

Director

Saudi Pak Consultancy Company Limited
(Formerly Saudi Pak Leasing Company Limited)
Condensed Interim Cash Flow Statement (Un-audited)
For the period ended March 31, 2026

	Note	Quarter ended	
		March 31, 2026	March 31, 2025
		(Rupees)	
Cash received/(Used) from operations	27	(35,114,079)	(20,970,017)
Finance cost paid		(25,199)	(50,046)
Taxes paid		(10,978,898)	(2,447,046)
Decrease in net investment in finance leases		31,512,418	38,053,092
		20,508,321	35,556,000
		(14,605,758)	14,585,983
<i>Net cash flows from operating activities</i>			
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment		(441,160)	(1,336,170)
Short term investments - net		-	(8,133,005)
Interest Income Received / Others		2,181,771	9,364,681
Dividend received		-	4,969,734
		1,740,611	4,865,240
<i>Net cash (used in) / from investing activities</i>			
CASH FLOW FROM FINANCING ACTIVITIES			
Loan from Financial Institutions		(12,396,797)	(41,857,128)
Term Finance Certificates		-	-
Certificates of investment		(12,396,797)	(41,857,128)
		(25,261,944)	(22,405,905)
<i>Net cash used in financing activities</i>			
Net decrease in cash and cash equivalents during the period		69,741,228	108,824,297
Cash and cash equivalents at beginning of the period		44,479,283	86,418,391
Cash and cash equivalents at end of the period			



Chief Executive Officer



Chief Financial Officer



Director