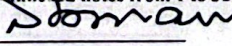


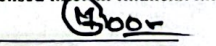
Saudi Pak Consultancy Company Limited
(Formerly Saudi Pak Leasing Company Limited)
Statement of Financial Position (Un-audited)
As at 30 September 2026

		September 30, 2026 (Un-audited)	June 30, 2026 (Audited)
	Note	(Rupees)	
ASSETS			
Current assets			
Cash and bank balances	5	11,859,395	24,256,418
Short term loans	6	75,774,550	75,800,300
Short term investments	7	64,080,209	68,992,761
Trade deposits and short term prepayments		1,702,132	569,167
Other receivables	8	-	-
Current maturity of non-current assets	9	338,163,964	341,187,298
Taxation - net		7,459,264	7,278,653
Total current assets		499,039,514	518,084,597
Non-current assets			
Long-term loans	10	-	-
Net investment in finance leases	11	-	-
Investment properties	12	33,432,805	33,787,459
Property, plant and equipment	13	70,997,290	72,146,308
Total non-current assets		104,430,095	105,933,767
Total Assets		603,469,609	624,018,364
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	460,505,666	460,466,142
Accrued expenses and other payables	17	4,888,137	5,026,031
Current maturity of non-current liabilities	18	375,272,200	375,272,200
Income tax payable		691,498	691,498
Unclaimed dividend		1,661,291	1,661,291
Total current liabilities		1,023,518,792	1,023,617,162
Non-current liabilities			
Certificates of investment		-	-
Deferred tax liability - net		-	-
Long term finances	19	-	-
Security Deposits against Finance Leases	20	-	-
Total non-current liabilities		-	-
Total liabilities		1,023,518,792	1,023,617,162
NET ASSETS		(420,049,182)	(399,598,798)
FINANCED BY			
Authorized Share Capital			
100,000,000 (June 30, 2026: 100,000,000) ordinary shares of Rs. 10/-each		1,000,000,000	1,000,000,000
100,000,000 (June 30, 2026: 100,000,000) preference shares of Rs. 10/-each		1,000,000,000	1,000,000,000
		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			
		(1,633,165,966)	(1,617,653,509)
Surplus on revaluation of property, plant and equipment - net of tax			
	21	38,612,637	38,612,637
Unrealised gain/(loss) on re-measurement as at fair value through other comprehensive income			
		16,141,288	21,079,215
Accumulated actuarial (loss) / gain on defined benefit plan-net of tax			
		(999,666)	(999,666)
		(420,049,182)	(399,598,798)
CONTINGENCIES AND COMMITMENTS			
	22	-	-

The annexed notes from 1 to 32 form an integral part of this condensed interim financial information.


Chief Executive

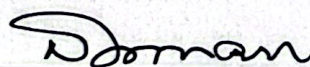

Director

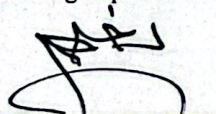

Chief Financial Officer

Saudi Pak Consultancy Company Limited
(Formerly Saudi Pak Leasing Company Limited)
Condensed Interim Profit and Loss Account (Un-audited)
For the quarter ended September 30, 2026

		Quarter ended	
		September 30, 2026	September 30, 2025
	Note	(Rupees)	
Revenue			
Income from:			
Finance leases	23	279,264	1,220,000
Other operating income	24	663,560	198,900
TOTAL INCOME		942,824	1,418,900
Expenses			
Finance cost	25	9,143	4,730,058
Administrative and operating expenses	26	14,921,686	15,871,873
Depreciation	27	1,524,452	1,527,117
		16,455,281	22,129,048
Operating Profit / (Loss) before provisions		(15,512,457)	(20,710,149)
Reversals /gains on settlement of liabilities,		-	25,044,515
Gain on leases, loans and other receivables - net		-	-
		-	25,044,515
Profit / (Loss) before taxation		(15,512,457)	4,334,367
Taxation			
- Current		-	-
- Deferred		-	-
		-	-
Profit / (Loss) for the period		(15,512,457)	4,334,367
Earnings / (Loss) per share - basic	30	(0.34)	0.10

The annexed notes from 1 to 32 form an integral part of this condensed interim financial information.


Chief Executive

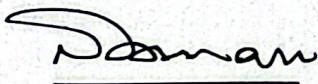

Director

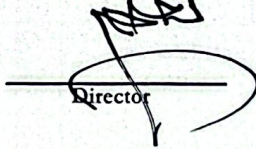

Chief Financial Officer

Saudi Pak Consultancy Company Limited
(Formerly Saudi Pak Leasing Company Limited)
Statement of Comprehensive Income (Un-audited)
For the quarter ended September 30, 2026

	Quarter Ended	
	September 30, 2026	September 30, 2025
	(Rupees)	
Profit / (Loss) after taxation	(15,512,457)	4,334,367
Other comprehensive income		
<i>Items that are or may be reclassified subsequently to profit or loss:</i>		
Unrealised gain / (loss) on re-measurement of investments as at fair value through other comprehensive income	(4,937,927)	-
Total comprehensive income for the year	(20,450,384)	4,334,367

The annexed notes from 1 to 32 form an integral part of this condensed interim financial information.


Chief Executive


Director


Chief Financial Officer

Saudi Pak Consultancy Company Limited
(Formerly Saudi Pak Leasing Company Limited)
Condensed Interim Statement of Changes in Equity (Un-audited)
For the quarter ended September 30, 2026

	Issued, subscribed and paid-up share capital		Reserves					
	Ordinary Shares	Non-redeemable Preference shares	Statutory reserves	Unrealised gain on re-measurement of investment as at fair value through other comprehensive income	Accumulated actuarial gain / loss on defined benefit plan- net of tax	Accumulated loss	Surplus on revaluation of property, plant and equipment - net	Total
	Rupees							
Balance as at July 1, 2025	451,605,000	528,208,500	179,549,025	24,878,077	(999,666)	(1,623,158,513)	40,741,501	(399,176,076)
Profit for the period	-	-	-	-	-	3,376,140	-	3,376,140
Other Comprehensive Income				(3,798,862)				(3,798,862)
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation - net of deferred tax	-	-	-	-	-	2,128,864	(2,128,864)	-
Decrease in deferred tax liability on surplus on revaluation of fixed assets due to change in tax rate	-	-	-	-	-	-	-	-
Unrealized loss on remeasurement of available for sale investments	-	-	-	-	-	-	-	-
	-	-	-	(3,798,862)	-	5,505,004	(2,128,864)	(422,722)
Balance as at June 30, 2026	451,605,000	528,208,500	179,549,025	21,079,215	(999,666)	(1,617,653,509)	38,612,637	(399,598,798)
Balance as at July 1, 2026	451,605,000	528,208,500	179,549,025	21,079,215	(999,666)	(1,617,653,509)	38,612,637	(399,598,798)
Total comprehensive income for the quarter ended								
Profit/(loss) for the period	-	-	-	-	-	(15,512,457)	-	(15,512,457)
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation - net of deferred tax	-	-	-	-	-	-	-	-
Decrease in deferred tax liability on surplus on revaluation of fixed assets due to change in tax rate								
Unrealised (loss) / gain on re-measurement of available-for-sale investments	-	-	-	(4,937,927)	-	-	-	(4,937,927)
	-	-	-	(4,937,927)	-	(15,512,457)	-	(20,450,384)
Balance as at 30 September 2026	451,605,000	528,208,500	179,549,025	16,141,288	(999,666)	(1,633,165,966)	38,612,637	(420,049,182)

The annexed notes from 1 to 32 form an integral part of this condensed interim financial information.

Chief Executive

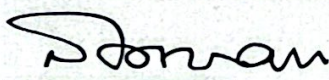
Director

Chief Financial Officer

Saudi Pak Consultancy Company Limited
(Formerly Saudi Pak Leasing Company Limited)
Condensed Interim Cash Flow Statement (Un-audited)
For the quarter ended September 30, 2026

		Quarter Ended	
		September 30, 2026	September 30, 2025
	Note	(Rupees)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net Cash used in operation	28	(15,588,910)	(12,560,635)
Finance cost paid		(9,143)	(5,808)
Taxes paid		(180,611)	(1,016,328)
Decrease in net investment in finance leases		3,381,641	1,363,590
		3,191,887	341,454
<i>Net cash flows from operating activities</i>		(12,397,023)	(12,219,181)
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment	13.1	-	(205,910)
Short term investments - net		-	(19,065)
<i>Net cash (used in) / from investing activities</i>		-	(224,975)
CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of TFC-Principal		-	(4,132,255)
<i>Net cash generated/(used) in financing activities</i>			(4,132,255)
Net decrease in cash and cash equivalents during the period		(12,397,023)	(16,576,411)
Cash and cash equivalents at beginning of the period		24,256,418	69,741,228
Cash and cash equivalents at end of the period		11,859,395	53,164,816

The annexed notes from 1 to 32 form an integral part of this condensed interim financial information.


Chief Executive


Director


Chief Financial Officer