Annexure A-3

BANKISLAMI PAKISTAN LIMITED
CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED JUNE 30, 2026

	Share capital	Discount on issue of shares	Statutory reserve*	Surplus on revaluation of Investments	Surplus on revaluation of Property & Equipment / Non Banking Assets	Unappropriated profit	Total
	----------	----------	----------	Rupees in '000	----------	----------	----------
Opening Balance as at January 01, 2025	11,087,033	(79,042)	7,166,819	5,848,559	1,547,510	22,738,397	48,309,276
Profit after taxation for the half year ended June 30, 2025	-	-	-	-	-	4,409,007	4,409,007
Other comprehensive income for the half year ended June 30, 2025 :							
Movement in surplus on revaluation of investments in debt instruments - net of tax	-	-	-	(1,929,442)	-	-	(1,929,442)
Gain on sale of debt investments carried at FVOCI reclassified to the statement of profit and loss account - net of tax	-	-	-	(1,124,144)	-	-	(1,124,144)
Movement in surplus on revaluation of investments in equity instruments - net of tax	-	-	-	184,277	-	-	184,277
	-	-	-	(2,869,309)	-	-	(2,869,309)
Transfer from surplus on revaluation of property and equipment to unappropriated profit - net of tax	-	-	-	-	(41,497)	41,497	-
Transfer from surplus on revaluation of non-banking assets to unappropriated profit - net of tax	-	-	-	-	(98)	98	-
Gain on sale of equity instruments-FVOCI	-	-	-	(3,398)	-	3,398	-
Transfer to statutory reserve	-	-	881,801			(881,801)	-
Transactions with owners, recorded directly in equity							
Final cash dividend to shareholders for the year 2024 @ Rs. 1.25 per share	-	-	-	-	-	(1,385,879)	(1,385,879)
Opening Balance as at July 01, 2025	11,087,033	(79,042)	8,048,620	2,975,852	1,505,915	24,924,717	48,463,095
Profit after taxation for the period from July 01, 2025 to December 31, 2025	-	-	-	-	-	1,593,775	1,593,775

BankIslami Pakistan Ltd. Karachi

Annexure A-3

	Share capital	Discount on issue of shares	Statutory reserve*	Surplus on revaluation of Investments	Surplus on revaluation of Property & Equipment / Non Banking Assets	Unappropriated profit	Total
	Rupees in '000						
Other comprehensive income for the period from July 01, 2025 to December 31, 2025:							
Movement in surplus on revaluation of investments in debt instruments - net of tax	-	-	-	(962,982)	-	-	(962,982)
Gain on sale of debt investments carried at FVOCI reclassified to the statement of profit and loss account - net of tax	-	-	-	(752,033)	-	-	(752,033)
Movement in surplus on revaluation of investments in equity instruments - net of tax	-	-	-	558,212	-	-	558,212
Remeasurement loss on defined benefit obligations - net of tax	-	-	-	-	-	(32,064)	(32,064)
Movement in surplus on revaluation of property and equipment - net of tax	-	-	-	-	1,410,267	-	1,410,267
Movement in surplus on revaluation of non-banking assets - net of tax	-	-	-	-	(1,307)	-	(1,307)
	-	-	-	(1,156,803)	1,408,960	(32,064)	220,093
Transfer from surplus on revaluation of property and equipment to unappropriated profit - net of tax	-	-	-	-	(130,067)	130,067	-
Transfer from surplus on revaluation of non-banking assets to unappropriated profit - net of tax	-	-	-	-	90	(90)	-
Transfer from surplus on revaluation of property and equipment on sale to unappropriated profit - net of tax	-	-	-	-	(27,713)	27,713	-
Transfer from surplus on revaluation of non-banking assets on sale to unappropriated profit - net of tax	-	-	-	-	(184,884)	184,884	-
Gain on sale of equity instruments-FVOCI	-	-	-	(75,790)		75,790	-
Transfer to statutory reserve	-	-	318,755	-	-	(318,755)	-
Transactions with owners, recorded directly in equity							
First Interim cash dividend to shareholders for the year 2025 @ Rs. 1.5 per share	-	-	-	-	-	(1,663,055)	(1,663,055)
Closing Balance as at December 31, 2025 (Audited)	11,087,033	(79,042)	8,367,375	1,743,259	2,572,301	24,922,982	48,613,908
Profit after taxation for the half year ended June 30, 2026	-	-	-	-	-	2,020,260	2,020,260

BankIslami Pakistan Ltd. Karachi

Annexure A-3

	Share capital	Discount on issue of shares	Statutory reserve*	Surplus on revaluation of Investments	Surplus on revaluation of Property & Equipment / Non Banking Assets	Unappropriated profit	Total
	----------	----------	----------	Rupees in '000	----------	----------	----------
Other comprehensive income for the half year ended June 30, 2026 :							
Movement in surplus on revaluation of investments in debt instruments - net of tax	-	-	-	(965,173)	-	-	(965,173)
Loss on sale of debt investments carried at FVOCI reclassified to the statement of profit and loss account - net of tax	-	-	-	68,731	-	-	68,731
Movement in surplus on revaluation of investments in equity instruments - net of tax	-	-	-	97,302	-	-	97,302
Movement in surplus on revaluation of property and equipment - net of tax	-	-	-	-	-	-	-
	-	-	-	(799,140)	-	-	(799,140)
Transfer from surplus on revaluation of property and equipment to unappropriated profit - net of tax	-	-	-	-	(19,160)	19,160	-
Transfer from surplus on revaluation of non-banking assets to unappropriated profit - net of tax	-	-	-	-	(4)	4	-
Transfer from surplus on revaluation of property and equipment on sale to unappropriated profit - net of tax	-	-	-	-	(400)	400	-
Gain on sale of equity instruments-FVOCI	-	-	-	(2,825)	-	2,825	-
Transfer to statutory reserve	-	-	404,052	-	-	(404,052)	-
Transactions with owners, recorded directly in equity							
Final cash dividend to shareholders for the year 2025 @ Rs. 1.25 per share	-	-	-	-	-	(1,385,879)	(1,385,879)
Closing Balance as at June 30, 2026 (Un-audited)	11,087,033	(79,042)	8,771,427	941,294	2,552,737	25,175,700	48,449,149

*This represents reserve created under section 21(1) of the Banking Companies Ordinance, 1962.

The annexed notes 1 to 41 form an integral part of these condensed interim unconsolidated financial statements.

PRESIDENT / CHIEF EXECUTIVE OFFICER

CHIEF FINANCIAL OFFICER

CHAIRMAN

DIRECTOR

DIRECTOR

BankIslami Pakistan Ltd. Karachi