MCB FUNDS
Investments for Life
AM1
by PACRA

Under Sealed Cover

Form 3

2026-27/FAD/KS/19083
August 04, 2026

The General Manager
Pakistan Stock Exchange Limited,
Stock Exchange Building,
Stock Exchange Road,
Karachi.

Subject: **Financial results for the year ended June 30, 2026**

Dear Sir,

We have to inform you that the Board of Directors of **MCB Investment Management Limited**, the management company of **Alhamra Opportunity Fund**, approved the financial results of **Alhamra Opportunity Fund** for the **year ended June 30, 2026**, in their meeting held **at Head Office in Karachi on Tuesday, August 04, 2026, at 11:00 a.m.**

Please find attached the following for your reference:

- Statement of Assets and Liabilities.
- Statement of Profit and Loss.
- Statement of Other Comprehensive Statement.
- Statement of Movement in Unit Holders' Fund.
- Statement of Cash Flows.

Earnings per unit (EPU) is not disclosed as the management is of the opinion that calculation of weighted average number of units is impracticable.

We will be sending you the requisite number of copies of printed accounts for distribution amongst the members of exchange.

Muhammad Rehan Khan
Company Secretary

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ALHAMRA OPPORTUNITY FUND – DIVIDEND STRATEGY PLAN
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	June 30, 2026	June 30, 2025
	(Rupees in '000)	
ASSETS		
Balances with banks	166,839	96,655
Investments	2,243,578	545,983
Receivable against conversion of units	-	8,399
Advances, deposits and other receivables	6,988	4,385
Total assets	2,417,405	655,422
LIABILITIES		
Payable against conversion of units	-	86,418
Payable to MCB Investment Management Limited - Management Company	6,896	1,952
Payable to Central Depository Company of Pakistan Limited - Trustee	322	23
Payable to the Securities and Exchange Commission of Pakistan	189	46
Accrued expenses and other liabilities	8,385	2,690
Total liabilities	15,792	91,129
NET ASSETS	2,401,613	564,293
Unit holders' fund (as per statement attached)	2,401,613	564,293
Contingencies and commitments		
	(Number of units)	
NUMBER OF UNITS IN ISSUE	10,746,887	3,501,009
	(Rupees)	
NET ASSET VALUE PER UNIT	223.4706	161.1801

MCB FUNDS
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ALHAMRA OPPORTUNITY FUND – DIVIDEND STRATEGY PLAN
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	June 30, 2026	June 30, 2025
	(Rupees in '000)	
INCOME		
Profit on savings accounts with banks	16,365	2,997
Dividend income	96,357	35,296
Net realised gain on sale of investments	153,995	25,095
Net unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	157,356	65,829
Total income	424,073	129,217
EXPENSES		
Remuneration of MCB Investment Management Limited - Management Company	54,577	10,793
Sindh Sales Tax on remuneration of the Management Company	8,187	1,619
Remuneration of Central Depository Company of Pakistan Limited - Trustee	2,753	724
Sindh Sales Tax on remuneration of the Trustee	413	109
Fee to the Securities and Exchange Commission of Pakistan	1,728	344
Auditors' remuneration	1,657	944
Brokerage, settlement and bank charges	7,680	1,903
Legal and professional charges	208	204
Shariah advisory fee	529	368
Charity expense	4,192	1,240
Total expenses	81,924	18,248
Net income for the year before taxation	342,149	110,969
Taxation	-	-
Net income for the year after taxation	342,149	110,969
Allocation of net income for the year		
Net income for the year after taxation	342,149	110,969
Income already paid on units redeemed	(70,205)	(25,132)
	271,944	85,837
Accounting income available for distribution		
- Relating to capital gains	246,555	65,540
- Excluding capital gains	25,389	20,297
	271,944	85,837

ALHAMRA OPPORTUNITY FUND – DIVIDEND STRATEGY PLAN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	June 30, 2026	June 30, 2025
	(Rupees in '000)	
Net income for the year after taxation	342,149	110,969
Other comprehensive income for the year	-	-
Total comprehensive income for the year	342,149	110,969

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ALHAMRA OPPORTUNITY FUND – DIVIDEND STRATEGY PLAN
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	June 30, 2026			June 30, 2025		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	(Rupees in '000)			(Rupees in '000)		
Net assets at beginning of the year	462,285	102,008	564,293	178,369	22,825	201,194
Issuance of 28,462,147 units (2025: 6,670,088 units)						
- Capital value (at net assets value per unit at the beginning of the year)	4,587,531	-	4,587,531	786,883	-	786,883
- Element of income	1,341,312	-	1,341,312	185,392	-	185,392
Total proceeds on issuance of units	5,928,843	-	5,928,843	972,275	-	972,275
Redemption of 21,216,269 units (2025: 4,874,521 units)						
- Capital value (at net assets value per unit at the beginning of the year)	(3,419,640)	-	(3,419,640)	(575,057)	-	(575,057)
- Element of income	(891,649)	(70,205)	(961,854)	(112,358)	(25,132)	(137,490)
Total payments on redemption of units	(4,311,289)	(70,205)	(4,381,494)	(687,415)	(25,132)	(712,547)
Total comprehensive income for the year	-	342,149	342,149	-	110,969	110,969
Distribution for the year ended June 30, 2026 @ Rs. 3.5 per unit on June 22, 2026	-	(33,023)	(33,023)	-	-	-
Distribution for the year ended June 30, 2025 @ Rs. 4 per unit on July 1, 2025	-	(14,003)	(14,003)	-	-	-
Refund of capital for the year ended June 30, 2026	(5,152)	-	(5,152)	-	-	-
Distribution for the year ended June 30, 2025 @ Rs. 2 per unit on June 25, 2025	-	-	-	-	(6,654)	(6,654)
Refund of capital for the year ended June 30, 2025	-	-	-	(944)	-	(944)
Net income for the year less distribution	(5,152)	295,123	289,971	(944)	104,315	103,371
Net assets at the end of the year	2,074,687	326,926	2,401,613	462,285	102,008	564,293
Undistributed income brought forward:						
- Realised income / (loss)		36,179			(4,117)	
- Unrealised income		65,829			26,942	
		102,008			22,825	
Accounting income available for distribution						
- Relating to capital gains		246,555			65,540	
- Excluding capital gains		25,389			20,297	
		271,944			85,837	
Distributions made during the year		(47,026)			(6,654)	
Undistributed income carried forward		326,926			102,008	
Undistributed income carried forward						
- Realised income		169,570			36,179	
- Unrealised income		157,356			65,829	
		326,926			102,008	
		(Rupees)			(Rupees)	
Net asset value per unit at the beginning of the year		161.1801			117.9720	
Net asset value per unit at the end of the year		223.4706			161.1801	

ALHAMRA OPPORTUNITY FUND – DIVIDEND STRATEGY PLAN
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	June 30, 2026	June 30, 2025
	(Rupees in '000)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income for the year before taxation	342,149	110,969
Adjustments for:		
Profit on savings accounts with banks	(16,365)	(2,997)
Dividend income	(96,357)	(35,296)
Net unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	(157,356)	(65,829)
	72,071	6,847
Increase in assets		
Investments - net	(1,540,239)	(304,293)
Receivable against conversion of units	8,399	(8,399)
Advances, deposits and other receivables	(645)	(2,561)
	(1,532,485)	(315,253)
Increase / (decrease) in liabilities		
Payable to MCB Investment Management Limited - Management Company	4,944	902
Payable to Central Depository Company of Pakistan Limited - Trustee	299	(11)
Payable to the Securities and Exchange Commission of Pakistan	143	32
Payable against conversion of units	(86,418)	86,418
Accrued expenses and other liabilities	5,695	1,734
	(75,337)	89,075
Dividend received	96,357	35,296
Profit received on savings accounts with banks	14,407	2,873
Net cash used in operating activities	(1,424,987)	(181,162)
CASH FLOWS FROM FINANCING ACTIVITIES		
Receipts against issuance of units - net of refund of capital	5,923,691	971,331
Payments against redemption of units	(4,381,494)	(712,547)
Dividend paid	(47,026)	(6,654)
Net cash generated from financing activities	1,495,171	252,130
Net increase in cash and cash equivalents during the year	70,184	70,968
Cash and cash equivalents at beginning of the year	96,655	25,687
Cash and cash equivalents at the end of the year	166,839	96,655