MCB FUNDS
Investments for Life
AM1
by PACRA

Under Sealed Cover

Form 3

2026-27/FAD/KS/19082
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 **MCB Pakistan Opportunity Fund**, approved the financial results of **MCB Pakistan 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

MCB INVESTMENT MANAGEMENT LIMITED
Head Office: 2nd Floor, Adamjee House, I.I. Chundrigar Road, Karachi
UAN: (+92-21) 111 468 378 (111 INVEST)
URL: www.mcbfunds.com, **Email:** info@mcbfunds.com

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MCB PAKISTAN OPPORTUNITY FUND - DIVIDEND YIELD PLAN
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	2026	2025
	----------(Rupees in '000)-----------	
ASSETS		
Bank balances	278,068	112,052
Investments	2,386,217	731,585
Receivable against sale of investments	10,340	-
Mark-up receivable	13,499	3,457
Advances, deposits and other receivables	5,339	1,805
Total assets	2,693,463	848,899
LIABILITIES		
Payable to MCB Investments Management Limited Management Company	7,914	2,890
Payable to the Central Depository Company- Trustee	359	33
Payable to the Securities and Exchange Commission of Pakistan	218	66
Accrued expenses and other liabilities	3,347	1,486
Total liabilities	11,838	4,475
NET ASSETS	2,681,625	844,424
Unit holders' fund (as per statement attached)	2,681,625	844,424
Contingencies and Commitments		
	(Number of units)	
NUMBER OF UNITS IN ISSUE	7,466,479	3,242,990
	-------------- (Rupees) --------------	
NET ASSET VALUE PER UNIT	359.1553	260.3844

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MCB PAKISTAN OPPORTUNITY FUND - DIVIDEND YIELD PLAN
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	----------(Rupees in '000)----------	
INCOME		
Capital gain on sale of investments - net	403,432	78,063
Mark-up on bank deposits	39,962	12,000
Dividend income	135,321	76,377
Unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	108,217	141,449
Total Income	686,932	307,889
EXPENSES		
Remuneration of the Management Company	76,795	24,694
Sindh sales tax on remuneration of the Management Company	11,519	3,704
Remuneration of the Trustee	3,554	1,431
Sindh sales tax on remuneration of the Trustee	533	215
Securities and Exchange Commission of Pakistan - Annual fee	2,432	683
Auditors' remuneration	790	677
Securities transaction cost	13,274	3,525
Settlement and bank charges	153	94
Legal and professional charges	207	211
Total expenses	109,257	35,234
Net income for the year before taxation	577,675	272,655
Taxation	-	-
Net income for the year	577,675	272,655
Allocation of net income for the year		
Net income for the year after taxation	577,675	272,655
Income already paid on units redeemed	(176,710)	(72,661)
	400,965	199,994
Accounting income available for distribution		
- relating to capital gains	350,292	159,254
- excluding capital gains	50,673	40,741
	400,965	199,994

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MCB PAKISTAN OPPORTUNITY FUND - DIVIDEND YIELD PLAN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	----------(Rupees in '000)-----------	
Net income for the year	577,675	272,655
Other comprehensive income for the year	-	-
Total comprehensive income for the year	577,675	272,655

MCB PAKISTAN OPPORTUNITY FUND - DIVIDEND YIELD PLAN
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	2026			**2025**		
	Capital value	**Undistributed income**	**Total**	**Capital value**	**Undistributed income**	**Total**
	-----(Rupees in '000)-----			-----(Rupees in '000)-----		
Net assets at the beginning of the year	598,498	245,926	844,424	231,077	55,914	286,991
Issuance of 19,346,498 (2025: 8,687,471) units:						
Capital value	5,037,524	-	5,037,524	1,504,535	-	1,504,535
Element of income	1,762,486	-	1,762,486	385,064	-	385,064
Amount received on issuance of units	6,800,010	-	6,800,010	1,889,599	-	1,889,599
Redemption of 15,123,010 (2025: 7,101,617) units:						
Capital value	(3,937,796)	-	(3,937,796)	(1,229,890)	-	(1,229,890)
Element of loss	(1,242,736)	(176,710)	(1,419,446)	(287,147)	(72,661)	(359,807)
Amount paid on redemption of units	(5,180,532)	(176,710)	(5,357,242)	(1,517,036)	(72,661)	(1,589,697)
Total comprehensive income for the year	-	577,675	577,675	-	272,655	272,655
Distribution during the year						
Distribution for the year ended June 30, 2026 @ Rs.20 per unit (declared on June 23, 2026)		(65,138)	(65,138)		(9,982)	(9,982)
Distribution for the year ended June 30, 2026 @ Rs.9 per unit (declared on 01 July, 2025)		(29,187)	(29,187)			
Refund of capital for the year ended June 30, 2026	(88,915)		(88,915)	(5,142)		(5,142)
Net income for the year less distribution	(88,915)	483,350	394,433	(5,142)	262,673	257,531
Net assets at the end of the year	2,129,061	552,566	2,681,625	598,498	245,926	844,424
Undistributed income brought forward						
-Realized income at the beginning of the year		104,478			2,143	
-Unrealized income at the beginning of the year		141,449			53,771	
		245,927			55,914	
Accounting income available for distribution:						
- Relating to capital gains		350,292			159,254	
- Excluding capital gains		50,673			40,741	
		400,965			199,994	
Distribution during the year		(94,325)			(9,982)	
Undistributed income carried forward		552,567			245,926	
Undistributed income carried forward						
- Realised		444,350			104,478	
- Unrealised		108,217			141,449	
		552,567			245,927	
		(Rupees)			**(Rupees)**	
Net assets value per unit at beginning of the year		260.3844			173.1845	
Net assets value per unit at end of the year		359.1553			260.3844	

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MCB PAKISTAN OPPORTUNITY FUND - DIVIDEND YIELD PLAN
CASHFLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	------(Rupees in '000)------	
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income for the year before taxation	577,675	272,655
Adjustments for non-cash and other items:		
Mark-up on bank deposits	(39,962)	(12,000)
Dividend income	(135,321)	(76,377)
Capital Gain on sale of investments - net	(403,432)	(78,063)
Unrealised appreciation on re-measurement of investments classified as at fair value through profit or loss - net	(108,217)	(141,449)
	(109,257)	(35,234)
(Increase) / decrease in asset		
Investments	(1,142,985)	(275,847)
Receivable against sale of investments	(10,340)	6,594
Advances, deposits and other receivable	(3,534)	(688)
	(1,156,859)	(269,941)
Increase / (decrease) in liabilities		
Payable to the Management Company	5,024	1,505
Payable to the Trustee	326	(28)
Payable to the Securities and Exchange Commission of Pakistan	152	40
Accrued expenses and other liabilities	1,861	488
	7,363	2,005
Dividend received	135,321	76,377
Markup received on banks deposits	29,920	9,257
Net cash used in operating activities	(1,093,512)	(217,536)
CASH FLOWS FROM FINANCING ACTIVITIES		
Amount received on issuance of units	6,800,010	1,889,599
Amount paid on redemption of units	(5,357,242)	(1,589,697)
Dividend paid during the year	(183,240)	(15,124)
Net cash generated from financing activities	1,259,528	284,778
Net increase in cash and cash equivalents during the year	166,016	67,242
Cash and cash equivalents at the beginning of the year	112,052	44,810
Cash and cash equivalents at the end of the year	278,068	112,052