ABL Funds
Discover the potential

Ref. No. ABL AMC/PSX/BOD Meeting-88/
April 28, 2026

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

Subject: Announcement of Financial Results of ABL Funds for the Nine Months / Period Ended March 31, 2026

Dear Sir,

We are pleased to inform you that the Board of Directors of ABL Asset Management Company Limited (ABL AMCL), the Management Company of ABL Funds, in their meeting held on Tuesday, April 28, 2026 at 11:00 a.m. at ABL's Board Room, situated at Allied Bank Head Office, 3-Tipu Block New Garden Town, Lahore, has approved financial results of the following funds for the nine months / period ended March 31, 2026.

S. No.	Name of Fund	Annexure
1	**ABL Income Fund**	A
2	**ABL Stock Fund**	B
3	**ABL Cash Fund**	C
4	**ABL Islamic Income Fund**	D
5	**ABL Government Securities Fund**	E
6	**ABL Islamic Stock Fund**	F
7	**ABL Islamic Financial Planning Fund**	G
8	**ABL Financial Planning Fund**	H
9	**ABL Islamic Asset Allocation Fund**	I
10	**Allied Finergy Fund**	J
11	**ABL Special Savings Fund**	K
12	**ABL Islamic Cash Fund**	L
13	**ABL Islamic Dedicated Stock Fund**	M
14	**ABL Financial Sector Fund**	N
15	**ABL Islamic Sovereign Fund**	O
16	**ABL Money Market Fund**	P
17	**ABL Islamic Money Market Fund**	Q
18	**ABL Islamic Fixed Term Plan**	R
19	**ABL Optimal Asset Allocation Fund**	S

The Financial results (Financial Position, Financial Performance, Change in Equity, and Cash flow) of the above mentioned fund are annexed.

Yours truly

For ABL Asset Management Company Limtied

Saqib Matin
Chief Financial Officer

Mubashar Rasool
Company Secretary & Head of Legal

ABL INCOME FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		----------- (Rupees in '000) -----------	
Assets			
Bank balances	4	2,532,576	1,809,955
Investments	5 & 14	1,544,881	2,478,298
Receivable against issuance and conversion of units		100	511,786
Interest / profit receivable		30,094	48,422
Deposits and other receivables	6	30,046	48,669
Total assets		4,137,697	4,897,130
Liabilities			
Payable to ABL Asset Management Company Limited - Management Company	7	26,159	28,259
Payable to the Central Depository Company of Pakistan Limited - Trustee	8	293	368
Payable to the Securities and Exchange Commission of Pakistan	9	255	319
Payable against redemption and conversion of units		506	710,951
Accrued expenses and other liabilities	10	1,861	83,811
Total liabilities		29,074	823,708
NET ASSETS		4,108,623	4,073,422
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		4,108,623	4,073,422
CONTINGENCIES AND COMMITMENTS	11		
		---------- (Number of units) ----------	
NUMBER OF UNITS IN ISSUE		375,523,468	399,426,515
		---------------- (Rupees)----------------	
NET ASSET VALUE PER UNIT		10.9411	10.1982

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL INCOME FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	Nine Months Ended (Un-audited) March 31,		Quarter Ended (Un-audited) March 31,	
		2026	**2025**	**2026**	**2025**
		--------------------(Rupees in '000)--------------------			
Income					
Income on savings accounts with banks		93,460	101,832	40,561	30,716
Income from term deposit receipt		4,105	-	-	-
Income on placements		10,477	559	1,997	393
Income on government securities		123,801	174,506	41,529	65,241
Income from term finance certificates and sukuk certificates		73,297	116,294	16,281	32,849
Other income		-	3,290	-	699
		305,140	396,481	100,368	129,898
(Loss) / gain on sale of investments - net		(4,202)	29,753	(3,870)	(8,435)
Net unrealised (diminution) / appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.8	(6,366)	152	(7,007)	5,002
		(10,568)	29,905	(10,877)	(3,433)
Total Income		294,572	426,386	89,491	126,465
Expenses					
Remuneration of ABL Asset Management Company Limited - Management Company	7.1	30,885	29,530	9,782	12,875
Punjab Sales Tax on remuneration of the Management Company	7.2	4,942	4,725	1,566	2,060
Remuneration of Central Depository Company of Pakistan Limited - Trustee	8.1	2,020	1,883	667	773
Sindh sales tax on remuneration of the Trustee	8.2	303	283	100	116
Monthly fees to the Securities and Exchange Commission of Pakistan (SECP)	9.1	2,020	1,883	667	773
Securities transaction cost		950	2,019	255	249
Bank & settlement charges		256	53	186	-
Provision against advance tax refundable	6.3	2,087	1,126	732	1,126
Auditors' remuneration		892	615	293	203
Printing charges		-	75	-	25
Legal and professional fee		447	317	320	200
Listing fee		-	31		31
Rating fee		334	328	211	-
Total operating expenses		45,136	42,868	14,779	18,431
Net income for the period before taxation		249,436	383,518	74,712	108,034
Taxation	12	-	-	-	-
Net income for the period after taxation		249,436	383,518	74,712	108,034
Allocation of net income for the period:					
Net income for the period after taxation		249,436	383,518		
Income already paid on units redeemed		(50,809)	(62,161)		
		198,627	321,357		
Accounting income available for distribution:					
-Relating to capital gains		-	29,905		
-Excluding capital gains		198,627	291,452		
		198,627	321,357		

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL INCOME FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Nine Months Ended (Un-audited) March 31,		Quarter Ended (Un-audited) March 31,	
	2026	**2025**	**2026**	**2025**
	--------------------------(Rupees in '000)--------------------------			
Net income for the period after taxation	249,436	383,518	74,712	108,034
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	249,436	383,518	74,712	108,034

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL INCOME FUND

CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND

FOR THE NINE MONTHS ENDED MARCH 31, 2026

	March 31, 2026 (Un-audited)			March 31, 2025 (Un-audited)		
	Capital Value	Un-distributed income	Total	Capital Value	Un-distributed income	Total
	------(Rupees in '000)------					
Net assets at the beginning of the period (audited)	4,004,966	68,456	4,073,422	2,544,463	60,011	2,604,474
Issue of 374,943,955 (2025: 310,803,686) units						
Capital value (at net asset value per unit at the beginning of the period)	3,823,745	-	3,823,745	3,165,375	-	3,165,375
Element of income	137,030	-	137,030	277,981	-	277,981
Total proceeds on issuance of units	3,960,775	-	3,960,775	3,443,356	-	3,443,356
Redemption of 398,847,002 (2025: 206,758,498) units						
Capital value (at net asset value per unit at the beginning of the period)	4,067,512	-	4,067,512	2,105,728	-	2,105,728
Element of loss	56,689	50,809	107,498	131,212	62,161	193,373
Total payments on redemption of units	4,124,201	50,809	4,175,010	2,236,940	62,161	2,299,101
Total comprehensive income for the period	-	249,436	249,436	-	383,518	383,518
Total distribution during the period	-	-	-	-	-	-
Net assets at the end of the period (un-audited)	3,841,540	267,083	4,108,623	3,750,879	381,368	4,132,247
Undistributed income brought forward						
- Realised income		52,680			61,762	
- Unrealised income / (loss)		15,776			(1,751)	
		68,456			60,011	
Accounting income available for distribution						
-Relating to capital gains		-			29,905	
-Excluding capital gains		198,627			291,452	
		198,627			321,357	
Undistributed income carried forward		267,083			381,368	
Undistributed income carried forward						
- Realised income		273,449			381,216	
- Unrealised (loss) / income		(6,366)			152	
		267,083			381,368	
			Rupees			**Rupees**
Net assets value per unit at beginning of the period			10.1982			10.1845
Net assets value per unit at end of the period			10.9411			11.4856

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL INCOME FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	March 31 2026 (Un-audited)	March 31 2025 (Un-audited)
		------------(Rupees	in '000)------------
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation		249,436	383,518
Adjustments:			
Income on government securities		(123,801)	(174,506)
Income from term finance certificates and sukuk certificates		(73,297)	(116,294)
Income on savings accounts with banks		(93,460)	(101,832)
Income on placements		(10,477)	(559)
Net unrealised diminution / (appreciation) on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.6	6,366	(152)
		(294,669)	(393,343)
Decrease in assets			
Deposits and other receivables		18,623	1,521
		18,623	1,521
(Decrease) / increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(2,100)	(5,679)
Payable to the Central Depository Company of Pakistan Limited - Trustee		(75)	142
Payable to the Securities and Exchange Commission of Pakistan		(64)	121
Dividend payable		-	(209)
Accrued expenses and other liabilities		(81,950)	(30,165)
		(84,189)	(35,790)
Income received from government securities		131,347	146,773
Income received from term finance certificates and sukuk certificates		81,848	89,912
Profit received on savings accounts		95,691	112,361
Income received from Letters of Placement		10,477	559
Net amount received from sale / (paid) on purchase of investments		698,344	(2,036,772)
		1,017,707	(1,687,167)
Net cash flow generated from / (used in) operating activities		906,908	(1,731,261)
CASH FLOWS FROM FINANCING ACTIVITIES			
Amount received on issuance of units		4,472,461	3,443,353
Amount paid on redemption of units		(4,885,455)	(2,299,270)
Net cash flow (used in) / generated from financing activities		(412,994)	1,144,083
Net increase / (decrease) in cash and cash equivalents during the period		493,914	(587,178)
Cash and cash equivalents at the beginning of the period		2,308,583	1,549,566
Cash and cash equivalents at the end of the period	4.3	2,802,497	962,388

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL STOCK FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		---------- (Rupees in '000) ----------	
Assets			
Bank balances	4	612,615	842,751
Investments	5 & 14	8,340,255	6,553,828
Receivable against sale of investment		96,813	187,378
Receivable against issue and conversion of units		3,790	190,017
Advance and deposits	6	2,600	2,600
Dividend and profit receivable		101,552	131
Total assets		9,157,625	7,776,705
Liabilities			
Payable to ABL Asset Management Company Limited - Management Company	7	47,192	43,016
Payable to Central Depository Company of Pakistan Limited - Trustee	8	1,016	738
Payable to the Securities and Exchange Commission of Pakistan (SECP)	9	758	532
Payable against redemption and conversion of units		88,262	208,223
Accrued Expenses and Other Libilities	10	15,005	16,572
Total liabilities		152,233	269,081
NET ASSETS		9,005,392	7,507,624
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		9,005,392	7,507,624
CONTINGENCIES AND COMMITMENTS	11		
		---------- (Number of units) ----------	
NUMBER OF UNITS IN ISSUE		272,447,936	265,164,134
		---------------- (Rupees) ----------------	
NET ASSET VALUE PER UNIT		33.0536	28.3131

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL STOCK FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	Nine Months Ended (Un-audited) March 31, 2026	Nine Months Ended (Un-audited) March 31, 2025	Quarter Ended (Un-audited) March 31, 2026	Quarter Ended (Un-audited) March 31, 2025
		------------------------	(Rupees in '000)	------------------------	
Income					
Dividend income		415,432	264,281	157,725	110,464
Profit on savings accounts		29,812	15,625	13,141	3,114
		445,244	279,906	170,866	113,578
Gain on sale of investments - net		1,448,105	939,394	665,513	357,911
Unrealised (diminution) / appreciation on re-measurement of investments classified as financial assets 'at fair value through profit or loss' - net	5.2	(494,112)	1,229,506	(2,474,725)	(233,396)
		953,993	2,168,900	(1,809,212)	124,515
Total Income / (loss)		1,399,237	2,448,806	(1,638,346)	238,093
Expenses					
Remuneration of ABL Asset Management Company - Limited Management Company	7.1	216,391	131,719	77,134	59,081
Punjab Sales Tax on remuneration of the Management Company	7.2	34,623	21,075	12,342	9,453
Accounting and operational charges		-	377	-	-
Selling and Marketing expenses		-	5,275	-	-
Remuneration of Central Depository Company of Pakistan Limited - Trustee	8.1	7,964	4,675	2,818	1,934
Sindh sales tax on remuneration of the Trustee	8.2	1,195	702	423	291
Monthly fees to the Securities and Exchange Commission of Pakistan (SECP)	9.1	6,852	3,728	2,442	1,603
Securities transaction cost		35,877	17,946	21,262	4,163
Legal and professional fee		415	317	289	200
Auditors' remuneration		892	641	293	211
Printing charges		-	165	-	54
Listing fee		-	31	-	31
Settlement and bank charges		1,722	1,038	505	399
Total operating expenses		305,931	187,689	117,508	77,420
Net income / (loss) for the period before taxation		1,093,306	2,261,117	(1,755,854)	160,673
Taxation	12	-	-	-	-
Net income / (loss) for the period after taxation		1,093,306	2,261,117	(1,755,854)	160,673
Net income for the period after taxation		1,093,306	2,261,117		
Income already paid on units redeemed		(760,524)	(261,341)		
		332,782	1,999,776		
Accounting income available for distribution:					
-Relating to capital gains	16.2	332,782	1,999,776		
-Excluding capital gains		-	-		
		332,782	1,999,776		

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL STOCK FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Nine Months Ended (Un-audited) March 31,		Quarter Ended (Un-audited) March 31,	
	2026	**2025**	**2026**	**2025**
	--------------------------(Rupees in '000)--------------------------			
Net income / (loss) for the period after taxation	1,093,306	2,261,117	(1,755,854)	160,673
Other comprehensive income for the period	-	-	-	-
Total comprehensive income / (loss) for the period	1,093,306	2,261,117	(1,755,854)	160,673

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL STOCK FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	(Un-audited) March 31, 2026			(Un-audited) March 31, 2025		
	Capital Value	Un-distributed income	Total	Capital Value	Un-distributed income	Total
	------------------------------------(Rupees in '000)------------------------------------					
Net assets at the beginning of the period (audited)	4,126,884	3,380,740	7,507,624	1,945,924	1,669,227	3,615,151
Issue of 394,296,228 (2025: 267,889,068) units						
Capital value (at net asset value per unit at the beginning of the period)	11,163,756	-	11,163,756	4,864,892	-	4,864,892
Element of income	3,264,911	-	3,264,911	1,456,777	-	1,456,777
Total proceeds on issuance of units	14,428,667	-	14,428,667	6,321,669	-	6,321,669
Redemption of 387,012,426 (2025: 225,346,048) units						
Capital value (at net asset value per unit at the beginning of the period)	10,957,529	-	10,957,529	4,092,307	-	4,092,307
Element of loss	2,306,152	760,524	3,066,676	1,047,239	261,341	1,308,580
Total payments on redemption of units	13,263,681	760,524	14,024,205	5,139,546	261,341	5,400,887
Total comprehensive income for the period period	-	1,093,306	1,093,306	-	2,261,117	2,261,117
Net assets at the end of the period (un-audited)	5,291,870	3,713,522	9,005,392	3,128,047	3,669,003	6,797,050
Undistributed income brought forward						
- Realised income		2,410,209			777,497	
- Unrealised income		970,531			891,730	
		3,380,740			1,669,227	
Accounting income available for distribution						
-Relating to capital gains		332,782			1,999,776	
-Excluding capital gains		-			-	
		332,782			1,999,776	
Distribution during the period		-			-	
Undistributed income carried forward		3,713,522			3,669,003	
Undistributed income carried forward						
- Realised income		4,207,634			2,439,497	
- Unrealised (loss) / income		(494,112)			1,229,506	
		3,713,522			3,669,003	
			Rupees			**Rupees**
Net assets value per unit at beginning of the period			28.3131			18.1601
Net assets value per unit at end of the period			33.0536			28.1318

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL STOCK FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
		------------(Rupees	in '000)------------
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation		1,093,306	2,261,117
Adjustments:			
Profit on savings accounts with banks		(29,812)	(15,625)
Dividend income		(415,432)	(264,281)
Unrealised diminution / (appreciation) on re-measurement of investments classified as 'financial assets at fair value through profit or loss - net	5.2	494,112	(1,229,506)
		48,868	(1,509,412)
Increase / (decrease) in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		4,176	(16,774)
Payable to the Central Depository Company of Pakistan Limited - Trustee		278	335
Payable to the Securities and Exchange Commission of Pakistan (SECP)		226	268
Accrued expenses and other liabilities		(1,567)	(21,134)
		3,113	(37,305)
Dividend received		324,289	214,397
Profit received on savings account		19,535	17,844
Net amount paid on purchase of investments		(2,189,975)	(1,716,307)
		(1,846,151)	(1,484,066)
Net cash flow used in operating activities		(700,864)	(769,666)
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend Paid		-	(234)
Receipts from issuance and conversion of units - net of refund of capital		14,614,894	6,327,158
Payments against redemption and conversion of units		(14,144,166)	(5,401,694)
Net cash flow generated from financing activities		470,728	925,230
Net (decrease) / increase in cash and cash equivalents during the period		(230,136)	155,564
Cash and cash equivalents at the beginning of the period		842,751	21,134
Cash and cash equivalents at the end of the period	4	612,615	176,698

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL CASH FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		------------- (Rupees in '000) -------------	
Assets			
Bank balances	4	48,885,522	8,595,907
Investments	5	18,898,155	52,134,520
Receivable against issuance and conversion of units		208,584	10,756,227
Interest / profit receivable		677,568	11,826
Deposits and other receivable	6	39,566	31,403
Total assets		68,709,395	71,529,883
Liabilities			
Payable to ABL Asset Management Company Limited - Management Company	7	110,488	122,752
Payable to the Central Depository Company of Pakistan Limited - Trustee	8	3,741	3,582
Payable to the Securities and Exchange Commission of Pakistan		4,435	4,247
Payable against redemption and conversion of units		187,826	329,116
Payable against purchase of investments		-	28,928,863
Accrued expenses and other liabilities	10	62,503	1,086,153
Total liabilities		368,993	30,474,713
NET ASSETS		68,340,402	41,055,170
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		68,340,402	41,055,170
CONTINGENCIES AND COMMITMENTS	11		
		------------ (Number of units) ------------	
NUMBER OF UNITS IN ISSUE		6,197,270,404	4,003,368,562
		------------------ (Rupees) ------------------	
NET ASSET VALUE PER UNIT		11.0275	10.2552

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL CASH FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	Nine months ended March 31, 2026	Nine months ended March 31, 2025	Quarter ended March 31, 2026	Quarter ended March 31, 2025
		----------(Rupees in '000)----------			
Income					
Profit on savings accounts		1,125,591	419,332	234,592	57,760
Profit on term deposit receipts		89,605	-	2,039	-
Profit on letters of placements		517,891	202,817	60,114	37,195
Profit on corporate sukuks		42,672	103,446	35,106	8,711
Profit on government securities - Market Treasury Bills		1,990,982	6,309,193	89,920	1,608,988
Profit on government securities - Pakistan Investment Bonds		1,641,134	1,818,231	1,383,919	692,187
		5,407,875	8,853,019	1,805,690	2,404,841
Gain on sale of investments - net		8,345	504,012	1,612	436
Net unrealised diminution on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net		(31,002)	(39,900)	(32,402)	(119,167)
		(22,657)	464,112	(30,790)	(118,731)
Total income		5,385,218	9,317,131	1,774,900	2,286,110
Expenses					
Remuneration of ABL Asset Management Company Limited - Management Company	7.1	380,129	692,976	119,315	222,114
Punjab Sales Tax on remuneration of Management Company	7.2	60,821	110,876	19,091	35,538
Remuneration of Central Depository Company of Pakistan Limited-Trustee		27,452	31,692	9,374	10,974
Sindh Sales Tax on remuneration of Trustee		4,118	4,753	1,406	1,646
Annual fee to the Securities and Exchange Commission of Pakistan		37,434	43,217	12,783	14,965
Provision against advance tax refundable		27,684	-	23,534	
Securities transaction costs		2,573	7,158	873	1,382
Settlement and bank charges		297	469	48	184
Provision for advance tax			3,150		3,150
Auditors' remuneration		892	696	293	229
Legal and professional charges		183	139	141	100
Printing charges		-	165	-	54
Listing fee		-	31	-	31
Rating fee		249	302	82	-
Total operating expenses		541,832	895,624	186,940	290,367
Net income for the period before taxation		4,843,386	8,421,507	1,587,960	1,995,743
Taxation	12	-	-	-	-
Net income for the period after taxation		4,843,386	8,421,507	1,587,960	1,995,743
Allocation of net income for the period:					
Net income for the period after taxation		4,843,386	8,421,507		
Income already paid on units redeemed		(2,024,971)	(2,270,296)		
		2,818,415	6,151,211		
Accounting income available for distribution:					
-Relating to capital gains		-	464,112		
-Excluding capital gains		2,818,415	5,687,099		
		2,818,415	6,151,211		

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL CASH FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Nine months ended March 31,		Quarter ended March 31,	
	2026	**2025**	**2026**	**2025**
	----------------------(Rupees in '000)----------------------			
Net income for the period after taxation	4,843,386	8,421,507	1,587,960	1,995,743
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	4,843,386	8,421,507	1,587,960	1,995,743

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL CASH FUND
CONDENSED INTERIM MOVEMENT IN UNIT HOLDERS' FUND
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Nine months ended March 31, 2026			Nine months ended March 31, 2025		
	Capital Value	Un distributed Income	Total	Capital Value	Un distributed Income	Total
	---(Rupees in '000)---					
Net assets at the beginning of the period (audited)	40,992,335	62,835	41,055,170	49,180,046	37,418	49,217,464
Issue of 13,962,367,438 (2025: 11,964,015,503) units						
- Capital value (at net asset value per unit at the beginning of the period)	143,186,871	-	143,186,871	122,498,358	-	122,498,358
- Element of income	4,575,307	-	4,575,307	7,213,033	-	7,213,033
Total proceeds on issuance of units	147,762,178	-	147,762,178	129,711,391	-	129,711,391
Redemption of 11,768,465,596 (2025: 11,137,232,897) units						
- Capital value (at net asset value per unit at the beginning of the period)	120,687,968	-	120,687,968	114,033,014	-	114,033,014
- Element of loss	2,607,393	2,024,971	4,632,364	6,586,423	2,270,296	8,856,719
Total payments on redemption of units	123,295,361	2,024,971	125,320,332	120,619,437	2,270,296	122,889,733
Total comprehensive income for the period	-	4,843,386	4,843,386	-	8,421,507	8,421,507
Net assets as at the end of the period (un-audited)	65,459,152	2,881,250	68,340,402	58,272,000	6,188,629	64,460,629
Undistributed income brought forward						
- Realised (loss) / income		(479,156)			43,653	
- Unrealised income / (loss)		541,991			(6,235)	
		62,835			37,418	
Accounting income available for distribution						
- Relating to capital gains		-			464,112	
- Excluding capital gains		2,818,415			5,687,099	
		2,818,415			6,151,211	
Undistributed income carried forward		2,881,250			6,188,629	
Undistributed income carried forward						
- Realised income		2,912,252			6,228,529	
- Unrealised (loss) / income		(31,002)			(39,900)	
		2,881,250			6,188,629	
			(Rupees)			(Rupees)
Net assets value per unit at beginning of the period			10.2552			10.2389
Net assets value per unit at end of the period			11.0275			11.4420

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL CASH FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	Nine months ended March 31, 2026	Nine months ended March 31, 2025
		------(Rupees in '000)------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation		4,843,386	8,421,507
Adjustments:			
Profit on savings accounts		(1,125,591)	(419,332)
Profit on term deposit receipts		(89,605)	-
Profit on letters of placements		(517,891)	(202,817)
Profit on corporate sukuks		(42,672)	(103,446)
Profit on government securities - Market Treasury Bills		(1,990,982)	(6,309,193)
Profit on government securities - Pakistan Investment Bonds		(1,641,134)	(1,818,231)
Unrealised diminution on re-measurement of investments classified as "financial assets at fair value through profit or loss"		31,002	39,900
		(5,376,873)	(8,813,119)
Increase in assets			
Deposits and other receivable		(8,163)	95
(Decrease) / increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(12,264)	(98,674)
Payable to the Central Depository Company of Pakistan Limited - Trustee		159	1,459
Payable to the Securities and Exchange Commission of Pakistan		188	1,678
Accrued expenses and other liabilities		(1,023,650)	(3,510)
		(1,035,567)	(99,047)
Interest / profit received on investments and savings accounts		4,742,133	(6,595,257)
Net amount received / (paid) on purchase and sale of investments		459,674	9,648,318
		5,201,807	3,053,061
Net cash flows generated from operating activities		3,624,590	2,562,497
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from issuance and conversion of units		158,309,821	129,752,658
Net payments against redemption and conversion of units		(125,461,622)	(122,900,799)
Net cash flows generated from financing activities		32,848,199	6,851,859
Net increase in cash and cash equivalents during the period		36,472,789	9,414,356
Cash and cash equivalents at the beginning of the period		18,912,733	26,382,252
Cash and cash equivalents at the end of the period	4	55,385,522	35,796,608

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ISLAMIC INCOME FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		(Rupees in '000)	
Assets			
Bank balances	4	705,161	762,516
Investments	5 & 14	915,223	1,037,268
Receivable against issuance and conversion of units		1,994	171,916
Profit receivable		19,205	28,537
Deposits and other receivables	6	52,363	60,177
Total assets		1,693,946	2,060,414
Liabilities			
Payable to ABL Assets Management Company Limited - Management Company	7	10,484	10,973
Payable to Central Depository Company of Pakistan Limited - Trustee	8	123	180
Payable to the Securities and Exchange Commission of Pakistan (SECP)	9	107	156
Payable against redemption and conversion of units		5,601	140,947
Accrued expenses and other liabilities	10	1,526	33,994
Total liabilities		17,841	186,250
NET ASSETS		1,676,105	1,874,164
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		1,676,105	1,874,164
CONTINGENCIES AND COMMITMENTS	11		
		(Number of units)	
NUMBER OF UNITS IN ISSUE		152,849,106	182,015,355
		(Rupees)	
NET ASSET VALUE PER UNIT		10.9658	10.2967

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC INCOME FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	(Un-audited) Nine Months Ended March 31, 2026	2025	(Un-audited) Quarter Ended March 31, 2026	2025
		----------(Rupees in '000)----------			
Income					
Profit on savings accounts		72,277	71,224	23,770	22,962
Profit on corporate sukuk certificates and GoP Ijarah sukuks		69,825	95,242	20,585	38,136
Profit on Bai Muajjal		-	3,859	-	234
		142,102	170,325	44,355	61,332
Realised gain on sale of investments - net		3,305	20,796	1,867	3,144
Net unrealised diminution on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.3	(7,575)	(2,122)	(4,765)	(18,125)
		(4,270)	18,674	(2,898)	(14,981)
Total Income		137,832	188,999	41,457	46,351
Expenses					
Remuneration of ABL Asset Management Company Limited - Management Company	7.1	7,689	7,141	2,439	3,035
Punjab Sales Tax on remuneration of the Management Company	7.2	1,230	1,142	390	485
Remuneration of Central Depository Company of Pakistan Limited - Trustee	8.1	1,049	992	333	414
Sindh sales tax on remuneration of the Trustee	8.2	157	149	50	62
Monthly fees to the Securities and Exchange Commission of Pakistan (SECP)	9.1	1,048	992	332	414
Securities transaction costs		1,533	723	467	367
Bank and settlement charges		59	91	0	19
Auditors' remuneration		-	645	-	214
Shariah advisory fee		376	369	127	123
Printing charges		-	166	-	55
Legal and professional charges		80	139	38	100
Provision against advance tax refundable	6.2	7,944	1,769	2,808	1,769
Listing Fee		-	31	-	31
Rating fee		128	302	69	-
Total operating expenses		21,293	14,651	7,053	7,088
Net income for the period before taxation		116,539	174,348	34,404	39,263
Taxation	12	-	-	-	-
Net income for the period after taxation		116,539	174,348	34,404	39,263
Allocation of net income for the period:					
Net income for the period after taxation		116,539	174,348		
Income already paid on units redeemed		(28,613)	(35,126)		
		87,926	139,222		
Accounting income available for distribution:					
-Relating to capital gains		-	18,674		
-Excluding capital gains		87,926	120,548		
		87,926	139,222		

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL ISLAMIC INCOME FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	(Un-audited) Nine Months Ended March 31,		(Un-audited) Quarter Ended March 31,	
	2026	2025	2026	2025
	--------------------------(Rupees in '000)--------------------------			
Net income for the period after taxation	116,539	174,348	34,404	39,263
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	116,539	174,348	34,404	39,263

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC INCOME FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	(Un-audited) Nine Months Ended March 31, 2026			(Un-audited) Nine Months Ended March 31, 2025		
	Capital Value	Undistri-buted income	Total	Capital Value	Undistri-buted income	Total
	--------(Rupees in '000)--------					
Net assets at the beginning of the period (audited)	1,765,907	108,257	1,874,164	870,462	107,645	978,107
Issue of 229,206,611 (2025: 346,237,376) units						
Capital value (at net asset value per unit at the beginning of the period)	2,360,080	-	2,360,080	3,561,499	-	3,561,499
Element of income	82,021	-	82,021	283,662	-	283,662
Total proceeds on issuance of units	2,442,101	-	2,442,101	3,845,161	-	3,845,161
Redemption of 258,372,860 (2025: 254,977,068) units						
Capital value (at net asset value per unit at the beginning of the period)	2,660,397	-	2,660,397	2,622,768	-	2,622,768
Element of loss	67,690	28,613	96,303	193,959	35,126	229,085
Total payments on redemption of units	2,728,087	28,613	2,756,700	2,816,727	35,126	2,851,853
Total comprehensive income for the period	-	116,539	116,539	-	174,348	174,348
Net assets at the end of the period (un-audited)	1,479,921	196,183	1,676,105	1,898,896	246,867	2,145,763
Undistributed income brought forward						
- Realised income		95,785			107,228	
- Unrealised income		12,472			417	
		108,257			107,645	
Accounting income available for distribution						
-Relating to capital gains		-			18,674	
-Excluding capital gains		87,926			120,548	
		87,926			139,222	
Undistributed income carried forward		196,183			246,867	
Undistributed income carried forward						
- Realised income		203,758			248,989	
- Unrealised loss		(7,575)			(2,122)	
		196,183			246,867	
			Rupees			**Rupees**
Net assets value per unit at beginning of the period			10.2967			10.2863
Net assets value per unit at end of the period			10.9658			11.5148

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL ISLAMIC INCOME FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

		(Un-audited) Nine Months Ended March 31,	
		2026	**2025**
	Note	-----------(Rupees in '000)-----------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation		116,539	174,348
Adjustments:			
Income from Certificates of Modaraba		-	(3,859)
Income from corporate sukuk certificates and GoP Ijarah sukuks		(69,825)	(95,242)
Income on savings accounts with banks		(72,277)	(71,224)
Net unrealised diminution on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.3	7,575	2,122
		(134,527)	(168,203)
Decrease in assets			
Deposits and other receivables		7,814	104
		7,814	104
(Decrease) / increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(489)	236
Payable to the Central Depository Company of Pakistan Limited - Trustee		(57)	102
Payable to the Securities and Exchange Commission of Pakistan		(49)	88
Accrued expenses and other liabilities		(32,468)	(16,018)
		(33,063)	(15,592)
Income received on Certificates of Modaraba		-	3,859
Income received from corporate sukuk certificates and GoP Ijarah sukuks		75,393	64,534
Profit received on savings accounts		76,042	73,802
Net amount received from sale / (paid on) purchase of investments		190,841	(1,205,355)
		342,276	(1,063,160)
Net cash flow generated from / (used in) operating activities		299,039	(1,072,503)
CASH FLOWS FROM FINANCING ACTIVITIES			
Distribution		-	(109)
Amount received on issuance of units		2,612,023	3,842,051
Amount (paid on) redemption of units		(2,892,045)	(2,851,853)
Net cash flow (used in) / generated from financing activities		(280,022)	990,089
Net increase / (decrease) in cash and cash equivalents during the period		19,017	(82,414)
Cash and cash equivalents at the beginning of the period		762,516	629,081
Cash and cash equivalents at the end of the period	4.3	781,533	546,667

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL GOVERNMENT SECURITIES FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		------------ (Rupees in '000) ------------	
ASSETS			
Bank balances	4	1,555,773	265,023
Investments	5	3,606,242	5,950,487
Receivable against sale of investment		-	814,004
Receivable against issuance of units		350	-
Interest receivable		24,926	36,754
Deposits and other receivable	6	18,639	46,972
Total assets		5,205,930	7,113,240
LIABILITIES			
Payable to ABL Asset Management Company Limited - Management Company	7	52,934	56,891
Payable to Central Depository Company of Pakistan Limited - Trustee	8	290	379
Payable to the Securities and Exchange Commission of Pakistan	9	344	448
Payable against redemption and conversion of units		106	1,597,165
Payable against purchase of investment		-	269,013
Dividend payable		87	88
Accrued expenses and other liabilities	10	8,505	111,939
Total liabilities		62,266	2,035,923
NET ASSETS		5,143,664	5,077,317
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		5,143,664	5,077,317
CONTINGENCIES AND COMMITMENTS	11		
		----------- (Number of units) -----------	
NUMBER OF UNITS IN ISSUE		472,054,067	499,408,964
		----------------- (Rupees)-----------------	
NET ASSETS VALUE PER UNIT		10.8963	10.1667

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL GOVERNMENT SECURITIES FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

		For the Nine Months ended March 31,		For the Quarter year ended March 31,	
		2026	2025	2026	2025
	Note	----------(Rupees in '000)----------			
INCOME					
Income on savings accounts with banks		73,702	113,334	24,368	30,372
Income on term finance certificates and corporate sukuk certificates		1,370	190,348	437	182,547
Income on government securities		411,139	626,695	129,901	114,010
Income on letters of placement		20,099	948	2,489	355
Income on term deposit receipts		3,763	-	-	-
(Loss) / gain on sale of investments - net		(3,526)	140,593	(2,743)	9,676
Unrealised (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.6	(15,511)	(4,126)	(20,718)	(20,866)
		(19,037)	136,467	(23,461)	(11,190)
Total income		491,036	1,067,792	133,734	316,094
EXPENSES					
Remuneration of ABL Asset Management Company Limited - Management Company	7.1	46,305	80,211	13,012	32,714
Punjab Sales Tax on remuneration of the Management Company	7.2	7,409	12,834	2,082	5,234
Accounting and operational charges	7.3	-	695	-	1
Remuneration of Central Depository Company of Pakistan Limited - Trustee	8.1	2,523	3,529	795	1,439
Sindh Sales Tax on remuneration of the Trustee	8.2	378	529	119	216
Annual fee to the Securities and Exchange Commission of Pakistan (SECP)	9	3,440	4,813	1,084	1,963
Securities transaction costs		1,778	5,140	706	1,038
Legal and professional charges		183	139	141	100
Auditors' remuneration		892	594	293	195
Annual rating fee		344	313	-	-
Annual listing fee		-	31		31
Printing charges		-	165	-	54
Bank and settlement charges		42	134	-	27
Provision against advance tax refundable	6	4,496	1,259	2,838	1,259
Total operating expenses		67,790	110,386	21,070	44,271
Net income for the period before taxation		423,246	957,406	112,664	271,823
Taxation	14	-	-	-	-
Net income for the period after taxation		423,246	957,406	112,664	271,823
Allocation of net income for the period:					
Net income for the period after taxation		423,246	957,406		
Income already paid on units redeemed		(133,100)	(328,667)		
		290,146	628,739		
Accounting income available for distribution:					
- Relating to capital gains		-	136,467		
- Excluding capital gains		290,146	492,272		
		290,146	628,739		

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL GOVERNMENT SECURITIES FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	For the Nine Months ended March 31,		For the Quarter year ended March 31,	
	2026	**2025**	**2026**	**2025**
	--------------------------(Rupees in '000)-------------------------			
Net income for the period after taxation	423,246	957,406	112,664	271,823
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	423,246	957,406	112,664	271,823

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL GOVERNMENT SECURITIES FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Nine months ended March 31, 2026			Nine months ended March 31, 2025		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	--------------------------------------(Rupees	in '000)--------------------------------------				
Net assets at the beginning of the period (audited)	5,046,160	31,157	5,077,317	2,662,490	42,288	2,704,778
Issue of 491,628,782 (2025: 2,050,431,443) units						
Capital value (at net asset value per unit at the beginning of the period)	4,998,219	-	4,998,219	20,828,530	-	20,828,530
Element of income	116,672	-	116,672	1,729,936	-	1,729,936
Total proceeds on issuance of units	5,114,891	-	5,114,891	22,558,466	-	22,558,466
Redemption of 518,983,679 (2025: 1,687,559,783) units						
Capital value (at net asset value per unit at the beginning of the period)	5,276,326	-	5,276,326	17,142,435	-	17,142,435
Element of loss	62,364	133,100	195,464	1,488,227	328,667	1,816,894
Total payments on redemption of units	5,338,690	133,100	5,471,790	18,630,662	328,667	18,959,329
Total comprehensive income for the period	-	423,246	423,246	-	957,406	957,406
Net assets at the end of the period (un-audited)	4,822,361	321,303	5,143,664	6,590,294	671,027	7,261,321
Undistributed income brought forward						
- Realised income		26,920			42,203	
- Unrealised income		4,237			85	
		31,157			42,288	
Accounting income available for distribution						
- Relating to capital gains		-			136,467	
- Excluding capital gains		290,146			492,272	
		290,146			628,739	
Undistributed income carried forward		321,303			671,027	
Undistributed income carried forward						
- Realised income		336,814			675,153	
- Unrealised Loss		(15,511)			(4,126)	
		321,303			671,027	
			Rupees			**Rupees**
Net assets value per unit at beginning of the period			10.1667			10.1581
Net assets value per unit at end of the period			10.8963			11.2536

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL GOVERNMENT SECURITIES FUND
CONDENSED INTERIM CASH FLOWS STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	Nine Months ended March 31, 2026	Nine Months ended March 31, 2025
		-----------(Rupees	in '000)----------
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation		423,246	957,406
Adjustments for:			
Income on savings accounts with banks		(73,702)	(113,334)
Income on term finance certificates and corporate sukuk certificates		(1,370)	(190,348)
Income on government securities		(411,139)	(626,695)
Income on letters of placement		(20,099)	(948)
Income on term deposit receipts		(3,763)	-
Unrealised diminution on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.6	15,511	4,126
		(494,562)	(927,199)
Decrease in assets			
Deposits and other receivable		28,333	125
(Decrease) / increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(3,957)	6,032
Payable to Central Depository Company of Pakistan Limited - Trustee		(89)	307
Payable to the Securities and Exchange Commission of Pakistan		(104)	361
Dividend payable		(1)	(397)
Accrued expenses and other liabilities		(103,434)	(18,764)
		(107,585)	(12,461)
		(150,568)	17,871
Income received from savings accounts with banks		64,758	113,835
Income received from term finance certificates and corporate sukuk certificates		1,853	192,504
Income received from government securities		431,429	486,982
Income received from letters of placement		20,099	948
Income received from term deposit receipts		3,763	-
Net amount received / (paid) on purchase and sale of investments		3,373,579	(2,981,235)
		3,895,481	(2,186,966)
Net cash generated from / (used in) operating activities		3,744,913	(2,169,095)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts against issuance and conversion of units		5,114,541	22,558,466
Payments against redemption and conversion of units		(7,068,850)	(18,923,746)
Net cash (used in) / generated from financing activities		(1,954,309)	3,634,720
Net increase in cash and cash equivalents during the period		1,790,604	1,465,625
Cash and cash equivalents at the beginning of the period		265,023	262,634
Cash and cash equivalents at the end of the period	12	2,055,627	1,728,259

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL ISLAMIC STOCK FUND
CONDENSEND INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		--------- Rupees in '000 ---------	
ASSETS			
Bank balances	4	285,122	388,487
Investments	5	3,462,017	3,145,180
Receivable against issuance and conversion of units		128,136	23,688
Deposits and other receivable	6	2,600	2,600
Total assets		3,881,455	3,559,955
LIABILITIES			
Payable to ABL Asset Management Company Limited - Management Company	7	42,167	40,442
Payable to Digital Custodian Company Limited - Trustee	8	240	186
Payable to the Securities and Exchange Commission of Pakistan (SECP)	9	317	229
Payable against redemption and conversion of units		32,321	330,689
Payable against purchase of investments		6,999	35,628
Accrued expenses and other liabilities	10	12,969	20,373
Total liabilities		95,013	427,547
NET ASSETS		3,786,442	3,132,408
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		3,786,442	3,132,408
CONTINGENCIES AND COMMITMENTS	11	-	-
		-------- Number of units --------	
NUMBER OF UNITS IN ISSUE		129,475,249	117,030,994
		------------- Rupees -------------	
NET ASSET VALUE PER UNIT		29.2445	26.7656

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC STOCK FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	For the Nine months ended March 31,		For the Quarter ended March 31,	
		2026	2025	2026	2025
		Rupees in '000			
Income					
Profit on savings accounts		5,478	4,968	1,229	1,073
Dividend income		124,532	79,840	40,748	22,518
Gain on sale of investments - net		440,686	322,067	147,119	143,549
Net unrealised (diminution) / appreciation on re-measurement of investments classified as financial assets 'at fair value through profit or loss'	5.2	(214,434)	598,483	(790,346)	(69,817)
		226,252	920,550	(643,227)	73,732
Total income / (loss)		356,262	1,005,358	(601,250)	97,323
Expenses					
Remuneration of ABL Asset Management Company Limited - Management Company	7.1	88,490	53,172	30,549	23,380
Punjab Sales Tax on remuneration of the Management Company	7.2	14,158	8,508	4,887	3,741
Remuneration of Digital Custodian Company Limited - Trustee	8.1	1,850	1,195	632	457
Sindh Sales Tax on remuneration of the Trustee	8.2	278	179	95	69
Fee to the Securities and Exchange Commission of Pakistan (SECP)	9.1	2,802	1,561	967	635
Securities transaction cost		18,794	6,380	6,794	1,839
Auditors' remuneration		1,179	730	349	240
Annual listing fee		-	31	-	31
Shariah advisory fee		438	370	115	122
Printing charges		-	165	-	54
Legal and professional charges		415	317	289	200
Charity expense		9,038	3,976	9,038	-
Settlement and bank charges		1,711	1,146	480	270
Total expenses		139,153	77,730	54,195	31,038
Net income / (loss) for the period before taxation		217,109	927,628	(655,445)	66,285
Taxation	12	-	-	-	-
Net income / (loss) for the period after taxation		217,109	927,628	(655,445)	66,285
Allocation of net income for the period					
Net income for the period after taxation		217,109	927,628		
Income already paid on units redeemed		(291,488)	(101,279)		
		(74,379)	826,349		
Accounting income available for distribution					
-Relating to capital gains		-	598,483		
-Excluding capital gains		-	227,866		
		-	826,349		

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL ISLAMIC STOCK FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	For the Nine months ended March 31,		For the Quarter ended March 31,	
	2026	2025	2026	2025
	---------------- Rupees in '000 -----------------			
Net income / (loss) for the period after taxation	217,109	927,628	(655,445)	66,285
Other comprehensive income for the period	-	-	-	-
Total comprehensive income / (loss) for the period	217,109	927,628	(655,445)	66,285

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC STOCK FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	March 31, 2026			March 31, 2025		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	(Rupees in '000)					
Net assets at the beginning of the period (audited)	1,603,153	1,529,255	3,132,408	798,712	850,886	1,649,598
Issue of 417,985,716 (2025: 168,466,314) units						
- Capital value (at net asset value per unit at the beginning of the period)	11,187,638	-	11,187,638	3,034,617	-	3,034,617
- Element of income	2,107,534	-	2,107,534	849,026	-	849,026
Total proceeds on issuance of units	13,295,172	-	13,295,172	3,883,643	-	3,883,643
Redemption of 405,541,461 (2025: 150,571,313) units						
- Capital value (at net asset value per unit at the beginning of the period)	10,854,561	-	10,854,561	2,712,271	-	2,712,271
- Element of loss	1,712,198	291,488	2,003,686	641,268	101,279	742,547
Total payments on redemption of units	12,566,759	291,488	12,858,247	3,353,539	101,279	3,454,818
Total comprehensive income for the period	-	217,109	217,109	-	927,628	927,628
	-	217,109	217,109	-	927,628	927,628
Net assets at the end of the period (un-audited)	2,331,566	1,454,876	3,786,442	1,328,816	1,677,235	3,006,051
Undistributed income brought forward						
- Realised income		1,099,143			471,687	
- Unrealised income		430,112			379,199	
		1,529,255			850,886	
Accounting income available for distribution						
- Relating to capital gains		-			598,483	
- Excluding capital gains		-			227,866	
		-			826,349	
Allocation of net income for the period		(74,379)			-	
Undistributed income carried forward		1,454,876			1,677,235	
Undistributed income carried forward comprising of:						
- Realised income		1,669,310			1,078,752	
- Unrealised income		(214,434)			598,483	
		1,454,876			1,677,235	
		(Rupees)			**(Rupees)**	
Net assets value per unit at the beginning of the period		26.7656			18.0132	
Net assets value per unit at the end of the period		29.2445			27.4594	

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL ISLAMIC STOCK FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	Nine Months ended March 31, 2026	2025
		---------- Rupees in '000 ----------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation		217,109	927,628
Adjustments for:			
Profit on savings accounts		(5,478)	(4,968)
Dividend income		(124,532)	(79,840)
Net unrealised diminution on re-measurement of investments classified as financial assets 'at fair value through profit or loss'	5.2	214,434	(598,483)
		84,424	(683,291)
Increase / (Decrease) in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		1,725	1,792
Payable to Digital Custodian Company Limited - Trustee		54	67
Payable to the Securities and Exchange Commission of Pakistan (SECP)		88	102
Accrued expenses and other liabilities		(7,404)	(4,085)
		(5,537)	(2,124)
		295,996	242,213
Dividend received		120,952	59,684
Profit received on savings accounts		5,478	4,357
Net amount paid on purchase and sale of investments		(559,900)	(641,911)
Net cash (used in) operating activities		(137,474)	(335,657)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipt from issuance and conversion of units - net of refund of capital		13,190,724	3,883,644
Net payments against redemption and conversion of units		(13,156,615)	(3,466,914)
Net cash generated from financing activities		34,109	416,730
Net (decrease) / increase in cash and cash equivalents		(103,365)	81,073
Cash and cash equivalents at the beginning of the period		388,487	155,670
Cash and cash equivalents at the end of the period	13	285,122	236,743

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL ISLAMIC FINANCIAL PLANNING FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	March 31, 2026 (Un-audited)			
		Active Allocation Plan	Conservative Allocation Plan	Capital Preservation Plan I	Total
		(Rupees in '000)			
ASSETS					
Bank balances	4	3,418	1,515	604	5,537
Investments	5	85,249	143,531	131,398	360,177
Profit receivable		10	5	1	16
Total assets		88,677	145,051	132,003	365,730
LIABILITIES					
Payable to ABL Asset Management Company Limited-Management Company	6	21	6	1	28
Payable to Digital Custodian Company Limited - Trustee	7	8	13	11	32
Payable to the Securities and Exchange Commission of Pakistan	8	8	12	11	31
Payable against redemption of units		-	-	1,858	1,858
Accrued expenses and other liabilities	9	371	2,915	155	3,441
Total liabilities		408	2,946	2,036	5,390
NET ASSETS		88,269	142,105	129,967	360,341
UNIT HOLDERS' FUND (as per statement attached)		88,269	142,105	129,967	360,341
CONTINGENCIES AND COMMITMENTS	10				
		Number of units			
NUMBER OF UNITS IN ISSUE		957,247	1,147,162	1,188,757	
		Rupees			
NET ASSET VALUE PER UNIT		92.2107	123.8754	109.3307	

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC FINANCIAL PLANNING FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

		June 30, 2025 (Audited)			
		Active Allocation Plan	Conservative Allocation Plan	Capital Preservation Plan I	Total
	Note	---------- (Rupees in '000) ----------			
ASSETS					
Bank balances	4	6,756	30,889	2,754	40,399
Investments	5	86,811	157,853	136,919	381,583
Profit receivable		21	43	26	90
Receivable against sale of investment		-	91,100	105,000	196,100
Total assets		93,588	279,885	244,699	618,172
LIABILITIES					
Payable to ABL Asset Management Company Limited-Management Company	6	49	72	45	166
Payable to Digital Custodian Company Limited - Trustee	7	8	58	21	87
Payable to the Securities and Exchange Commission of Pakistan	8	7	54	18	79
Payable against redemption of units		-	89,364	97,520	186,884
Accrued expenses and other liabilities	9	3,037	24,553	11,521	39,111
Total liabilities		3,101	114,101	109,125	226,327
NET ASSETS		90,487	165,784	135,574	391,845
UNIT HOLDERS' FUND (as per statement attached)		90,487	165,784	135,574	391,845
CONTINGENCIES AND COMMITMENTS	10				
		----------Number of units----------			
NUMBER OF UNITS IN ISSUE		1,070,071	1,431,617	1,348,246	
		----------Rupees----------			
NET ASSET VALUE PER UNIT		84.5617	115.8019	100.5557	

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | Chief Executive Officer | Director

ABL ISLAMIC FINANCIAL PLANNING FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	For the Nine Months ended March 31, 2026			
		Active Allocation Plan	Conservative Allocation Plan	Capital Preservation Plan I	Total
		(Rupees in '000)			
INCOME					
Profit on savings accounts		352	1,046	262	1,660
Dividend income		2	-	18	20
		354	1,046	280	1,680
Gain on sale of investments - net		1,730	1,622	1,286	4,638
Unrealised appreciation on re-measurement of investments classified as fair value through profit or loss - net	5.1	8,306	10,056	10,174	28,536
		10,036	11,678	11,460	33,174
Total income		10,390	12,724	11,740	34,854
EXPENSES					
Remuneration of ABL Asset Management Company Limited - Management Company	6.1	44	116	36	196
Punjab sales tax on remuneration of the Management Company	6.2	7	19	6	32
Remuneration of Digital Custodian Company Limited - Trustee	7.1	72	116	88	276
Sindh sales tax on remuneration of Trustee	7.2	11	17	13	41
Monthly fee to the Securities and Exchange Commission of Pakistan	8.1	77	124	94	295
Auditors' remuneration		187	340	233	760
Legal and professional fee		79	125	86	290
Shariah advisory fee		117	157	138	412
Bank charges		22	31	10	63
Total operating expenses		616	1,045	704	2,365
Net income for the period before taxation		9,774	11,679	11,036	32,489
Taxation	11	-	-	-	-
Net income for the period after taxation		9,774	11,679	11,036	32,489
Other comprehensive income		-	-	-	-
Total comprehensive income for the period		9,774	11,679	11,036	32,489
Earnings per unit					
Allocation of net income for the period:					
Net income for the period after taxation		9,774	11,679	11,036	32,489
Income already paid on units redeemed		(2,822)	(2,670)	(605)	(6,096)
		6,952	9,009	10,431	26,393
Accounting income available for distribution:					
- Relating to capital gains		10,036	11,678	11,460	33,174
- Excluding capital gains		(3,084)	(2,669)	(1,029)	(6,781)
		6,952	9,009	10,431	26,393

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer Chief Executive Officer Director

ABL ISLAMIC FINANCIAL PLANNING FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2025

	Note	For the Nine Months Ended March 31, 2025	From the Period 01 July 2024 to 21 March 2025	For the Nine Months Ended March 31, 2025	From the Period 01 July 2024 to 21 March 2025	From the Period 01 July 2024 to 21 March 2025	For the Nine Months Ended March 31, 2025	From the Period 01 July 2024 to 21 March 2025	Total
		Active Allocation Plan	Aggressive Allocation Plan	Conservative Allocation Plan	Strategic Allocation Plan	Strategic Allocation Plan III	Capital Preservation Plan I	Capital Preservation Plan II	
		(Rupees in '000)							
INCOME									
Profit on savings accounts		196	14	2,229	112	254	415	175	3,395
Dividend income		723	6	85,576	182	55	10,296	1,740	98,578
Contingent load income		-	-	-	-	-	243	569	812
		919	20	87,805	294	309	10,954	2,484	102,785
Gain on sale of investments - net		224	111	20,441	8,328	3,532	1,013	4,996	38,645
Unrealised appreciation on re-measurement of investments classified as fair value through profit or loss - net	5.1	25,385	-	38,495	-	-	32,676	-	96,556
		25,609	111	58,936	8,328	3,532	33,689	4,996	135,201
Total income		26,528	131	146,741	8,622	3,841	44,643	7,480	237,986
EXPENSES									
Remuneration of ABL Asset Management Company Limited - Management Company		36	3	320	15	14	**66**	**25**	479
Punjab Sales Tax on remuneration of the Management Company		6	1	51	2	3	11	4	78
Remuneration of Digital Custodian Company Limited - Trustee		50	-	796	14	6	128	19	1,013
Sindh Sales Tax on remuneration of Trustee		8	-	119	2	1	19	3	152
Annual fee to the Securities and Exchange Commission of Pakistan		58	1	936	17	7	163	23	1,205
Auditors' remuneration		18	-	371	-	-	60	5	454
Printing charges		2	-	110	-	-	15	2	129
Annual listing fee		2	-	23	-	-	5	1	31
Legal and professional fee		17	-	168	-	-	33	4	222
Shariah advisory fee		15	-	388	5	2	94	6	510
Bank charges		-	10	-	12	4	60	-	86
Total operating expenses		212	15	3,282	67	37	654	92	4,359
Net income for the period before taxation		26,316	116	143,459	8,555	3,804	43,989	7,388	233,627
Taxation	9	-	-	-	-	-	-	-	-
Net income for the period after taxation		26,316	116	143,459	8,555	3,804	43,989	7,388	233,627
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income for the period		26,316	116	143,459	8,555	3,804	43,989	7,388	233,627
Earnings per unit	13								
Allocation of net income for the period:									
Net income for the period after taxation		26,316	116	143,459	8,555	3,804	43,989	7,388	233,627
Income already paid on units redeemed		(586)	(33)	(48,528)	-	(26)	(288)	(67)	(49,528)
		25,730	83	94,931	8,555	3,778	43,701	7,321	184,099
Accounting income available for distribution:									
- Relating to capital gains		25,609	111	58,936	8,328	3,532	33,689	4,996	135,201
- Excluding capital gains		121	(28)	35,995	227	246	10,012	2,325	48,898
		25,730	83	94,931	8,555	3,778	43,701	7,321	184,099

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer

Chief Executive Officer

Director

ABL ISLAMIC FINANCIAL PLANNING FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED March 31, 2026

	Note	For the quarter ended March 31, 2026			
		Active Allocation Plan	Conservative Allocation Plan	Capital Preservation Plan I	Total
		(Rupees in '000)			
INCOME					
Profit on savings accounts		62	75	16	153
Dividend income		-	-	7	7
		62	75	23	160
Gain on sale of investments - net		1,730	1,622	-	3,352
Unrealised (diminution) / appreciation on re-measurement of investments classified as fair value through profit or loss - net		(14,537)	2,087	(3,182)	(15,632)
		(12,807)	3,709	(3,182)	(12,280)
Total (loss) / income		(12,745)	3,784	(3,159)	(12,120)
EXPENSES					
Remuneration of ABL Asset Management Company Limited - Management Company	6.1	9	8	2	19
Punjab Sales Tax on remuneration of the Management Company	6.2	1	2	1	4
Remuneration of Digital Custodian Company Limited - Trustee	7.1	23	35	29	87
Sindh Sales Tax on remuneration of Trustee	7.2	4	5	4	13
Monthly fee to the Securities and Exchange Commission of Pakistan	8.1	25	38	31	94
Auditors' remuneration		59	86	68	213
Legal and professional fee		60	90	71	221
Shariah advisory fee		47	69	57	173
Bank charges		3	9	4	16
Total operating expenses		231	342	267	840
Net (loss) / income for the period before taxation		(12,976)	3,442	(3,426)	(12,960)
Taxation	11	-	-	-	-
Net (loss) / income for the period before taxation		(12,976)	3,442	(3,426)	(12,960)
Other comprehensive income		-	-	-	-
Total comprehensive income for the period		(12,976)	3,442	(3,426)	(12,960)

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer   Chief Executive Officer   Director

ABL ISLAMIC FINANCIAL PLANNING FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	For the Quarter Ended March 31, 2025	From the Period 01 January 2025 to 21 March 2025	For the Quarter Ended March 31, 2025	From the Period 01 January 2025 to 21 March 2025	From the Period 01 January 2025 to 21 March 2025	For the Quarter Ended March 31, 2025	From the Period 01 January 2025 to 21 March 2025	Total
		Active Allocation Plan	Aggressive Allocation Plan	Conservative Allocation Plan	Strategic Allocation Plan	Strategic Allocation Plan III	Capital Preservation Plan I	Capital Preservation Plan II	
		---------- (Rupees in '000) ----------							
INCOME									
Profit on savings accounts		114	4	618	58	48	187	57	1,086
Dividend income		-	2	-	9	25	6	52	94
Contingent load income		-	-	-	-	-	243	569	812
		114	6	618	67	73	436	678	1,992
Gain on sale of investments - net		-	102	2,199	8,344	3,556	-	4,705	18,906
Unrealised appreciation on re-measurement of investments classified as fair value through profit or loss - net	5.1	2,692	-	19,641	-	-	6,422	-	28,755
		2,692	102	21,840	8,344	3,556	6,422	4,705	47,661
Total income		2,806	108	22,458	8,411	3,629	6,858	5,383	49,653
EXPENSES									
Remuneration of ABL Asset Management Company Limited - Management Company		16	1	103	3	2	39	1	165
Punjab Sales Tax on remuneration of the Management Company		3	-	16	-	1	7	-	27
- Trustee		20	-	207	5	2	39	6	279
Sindh Sales Tax on remuneration of Trustee		3	-	31	1	-	6	1	42
Annual fee to the Securities and Exchange Commission of Pakistan		21	1	218	6	2	56	7	311
Auditors' remuneration		6	-	122	-	-	20	(2)	146
Printing charges		1	-	36	-	-	5	-	42
Annual listing fee		2	-	23	-	-	5	1	31
Legal and professional fee		14	-	36	-	-	23	(4)	69
Shariah advisory fee		8	-	210	2	1	68	2	291
Bank charges		-	7	-	1	-	6	-	14
Total operating expenses		94	9	1,002	18	8	274	12	1,417
Net income for the period before taxation		2,712	99	21,456	8,393	3,621	6,584	5,371	48,236
Taxation	9	-	-	-	-	-	-	-	-
Net income for the period after taxation		2,712	99	21,456	8,393	3,621	6,584	5,371	48,236
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income for the period		2,712	99	21,456	8,393	3,621	6,584	5,371	48,236

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC FINANCIAL PLANNING FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	For the nine months ended March 31, 2026									Total
	Active Allocation Plan			Conservative Allocation Plan			Capital Preservation Plan I			
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total	
	(Rupees in '000)									
Net assets at the beginning of the period (audited)	158,080	(67,592)	90,488	134,795	30,989	165,784	139,811	(4,237)	135,574	391,846
Issue of units:										
- Capital value (at net assets value per unit at the beginning of the period)										
Active Allocation Plan - 128,634 units	10,878	-	10,878	-	-	-	-	-	-	10,878
Conservative Allocation Plan - 744,962 units	-	-	-	86,374	-	86,374	-	-	-	86,374
Capital Preservation Allocation Plan - Nil units	-	-	-	-	-	-	-	-	-	-
- Element of income	1,045	-	1,045	345	-	345	-	-	-	1,389
Total proceeds on issuance of units	**11,922**	**-**	**11,922**	**86,719**	**-**	**86,719**	**-**	**-**	**-**	**98,641**
Redemption of units:										
- Capital value (at net assets value per unit at the beginning of the period)										
Active Allocation Plan - 241,458 units	20,418	-	20,418	-	-	-	-	-	-	20,418
Conservative Allocation Plan - 1,030,334 units	-	-	-	119,315	-	119,315	-	-	-	119,315
Capital Preservation Plan I - 159,489 units	-	-	-	-	-	-	16,038	-	16,038	16,038
- Element of income	675	2,822	3,497	92	2,670	2,762	-	605	605	6,864
Total payments on redemption of units	**21,093**	**2,822**	**23,915**	**119,407**	**2,670**	**122,077**	**16,038**	**605**	**16,643**	**162,634**
Total comprehensive income for the period	-	9,774	9,774	-	11,679	11,679	-	11,036	11,036	32,489
	-	-	-	-	-	-	-	-	-	-
Net assets at end of the period (un-audited)	148,909	(60,640)	88,269	102,107	39,998	142,105	123,773	6,194	129,967	360,341
Undistributed (loss) / income brought forward										
- Realised (loss) / income		(91,681)			31,008			(16,166)		
- Unrealised income / (loss)		24,089			(19)			11,929		
		(67,592)			30,989			(4,237)		
Accounting income available for distribution for the period										
- relating to capital gains		10,036			11,678			11,460		
- excluding capital (loss) / gains		(3,084)			(2,669)			(1,029)		
		6,952			9,009			10,431		
Distribution during the period		-			-			-		
Undistributed (loss) / income carried forward		(60,640)			39,998			6,194		
Undistributed (loss) / income carried forward										
- Realised (loss) / income		(68,946)			(567,665)			(3,980)		
- Unrealised Income		8,306			10,056			10,174		
		(60,640)			39,998			6,194		
			(Rupees)			**(Rupees)**			**(Rupees)**	
Net asset value per unit at the beginning of the period			84.5617			115.8019			100.5557	
Net asset value per unit at the end of the period			92.2107			123.8754			109.3307	

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.

FOR ABL Assets Management Company
(Assets Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ISLAMIC FINANCIAL PLANNING FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2025

	For the Nine Months Ended March 31, 2025			From the Period 01 July 2024 to 21 March 2025			For the Nine Months Ended March 31, 2025		
	Active Allocation Plan			Aggressive Allocation Plan			Conservative Allocation Plan		
	Capital value	Undistri-buted income	Total	Capital value	Undistri-buted income	Total	Capital value	Undistri-buted income	Total
	(Rupees in '000)								
Net assets at the beginning of the period (audited)	143,214	(68,062)	75,152	(14,495)	14,930	435	1,839,105	(631,008)	1,870,113
Issue of units:									
- Capital value (at net assets value per unit at the beginning of the period)									
Active Allocation Plan - 134,213 units	11,271	-	11,271	-	-	-	-	-	-
Agressive Allocation Plan - 43,443 units	-	-	-	4,144	-	4,144	-	-	-
Conservative Allocation Plan - 1,814,166 units	-	-	-	-	-	-	210,106	-	210,106
Strategic Allocation Plan - Nil units	-	-	-	-	-	-	-	-	-
Strategic Allocation Plan III - 13,877 units	-	-	-	-	-	-	-	-	-
Capital Preservation Plan I - 8,907 units	-	-	-	-	-	-	-	-	-
Capital Preservation Plan II - Nil units	-	-	-	-	-	-	-	-	-
- Element of income	1,304	-	1,304	566	-	566	6,389	-	6,389
Total proceeds on issuance of units	12,575	-	12,575	4,710	-	4,710	216,495	-	216,495
Redemption of units:									
- Capital value (at net assets value per unit at the beginning of the period)									
Active Allocation Plan - 230,322 units	19,342	-	19,342	-	-	-	-	-	-
Aggressive Allocation Plan - 47,992 units	-	-	-	4,577	-	4,577	-	-	-
Conservative Allocation Plan - 10,843,446 units	-	-	-	-	-	-	1,255,824	-	1,255,824
Strategic Allocation Plan - 244,403 units	-	-	-	-	-	-	-	-	-
Strategic Allocation Plan III - 121,473 units	-	-	-	-	-	-	-	-	-
Capital Preservation Plan I - 154,468 units	-	-	-	-	-	-	-	-	-
Capital Preservation Plan II - 322,829 units	-	-	-	-	-	-	-	-	-
- Element of loss / (income)	355	586	941	651	33	684	12,556	48,528	61,084
Total payments on redemption of units	19,697	586	20,283	5,228	33	5,261	1,268,380	48,528	1,316,908
Total comprehensive income for the period	-	26,316	26,316	-	116	116	-	143,459	143,459
Net assets at end of the period (un-audited)	136,092	(42,332)	93,761	(15,013)	15,013	0	787,220	(536,077)	913,159
Undistributed (loss) / income brought forward									
- Realised (loss) / income		(76,518)			14,994			(631,008)	
- Unrealised loss		8,456			(64)			-	
		(68,062)			14,930			(631,008)	
Accounting income available for distribution for the period									
- relating to capital gains		25,609			111			58,936	
- excluding capital gains / (loss)		121			(28)			35,995	
		25,730			83			94,931	
Net income for the year after taxation		26,316			116			143,459	
Undistributed (loss) / income carried forward		(42,332)			15,013			(536,077)	
Undistributed (loss) / income carried forward									
- Realised (loss) / income		(67,717)			15,013			(567,665)	
- Unrealised Income		25,385			-			38,495	
		(42,332)			15,013			(536,077)	
			(Rupees)			(Rupees)			(Rupees)
Net asset value per unit at the beginning of the period			83.9795			95.3732			115.8141
Net asset value per unit at the end of the period			117.3785			-			128.2840

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | Chief Executive Officer | Director

ABL ISLAMIC FINANCIAL PLANNING FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2025

	From the Period 01 July 2024 to 21 March 2025			From the Period 01 July 2024 to 21 March 2025			For the Nine Months Ended March 31, 2025		
	Strategic Allocation Plan			Strategic Allocation Plan III			Capital Preservation Plan I		
	Capital value	Undistri-buted income	Total	Capital value	Undistri-buted income	Total	Capital value	Undistri-buted income	Total
	(Rupees in '000)								
Net assets at the beginning of the period (audited)	(9,037)	30,244	21,207	33,258	(23,849)	9,409	216,626	4,381	221,007
Issue of units:									
- Capital value (at net assets value per unit at the beginning of the period)									
Active Allocation Plan - 134,213 units	-	-	-	-	-	-	-	-	-
Agressive Allocation Plan - 43,443 units	-	-	-	-	-	-	-	-	-
Conservative Allocation Plan - 1,814,166 units	-	-	-	-	-	-	-	-	-
Strategic Allocation Plan - Nil units	-	-	-	-	-	-	-	-	-
Strategic Allocation Plan III - 13,877 units	-	-	-	1,214	-	1,214	-	-	-
Capital Preservation Plan I - 8,907 units	-	-	-	-	-	-	891	-	891
Capital Preservation Plan II - Nil units	-	-	-	-	-	-	-	-	-
- Element of income	-	-	-	186	-	186	162	-	162
Total proceeds on issuance of units	-	-	-	1,400	-	1,400	1,053	-	1,053
Redemption of units:									
- Capital value (at net assets value per unit at the beginning of the period)									
Active Allocation Plan - 230,322 units	-	-	-	-	-	-	-	-	-
Aggressive Allocation Plan - 47,992 units	-	-	-	-	-	-	-	-	-
Conservative Allocation Plan - 10,843,446 units	-	-	-	-	-	-	-	-	-
Strategic Allocation Plan - 244,403 units	21,207	-	21,207	-	-	-	-	-	-
Strategic Allocation Plan III - 121,473 units	-	-	-	10,623	-	10,623	-	-	-
Capital Preservation Plan I - 154,468 units	-	-	-	-	-	-	15,457	-	15,457
Capital Preservation Plan II - 322,829 units	-	-	-	-	-	-	-	-	-
- Element of loss / (income)	8,555	-	8,555	3,963	26	3,989	337	288	625
Total payments on redemption of units	29,762	-	29,762	14,587	26	14,613	15,794	288	16,082
Total comprehensive income for the period	-	8,555	8,555	-	3,804	3,804	-	43,989	43,989
Net assets at end of the period (un-audited)	(38,799)	38,799	0	20,071	(20,071)	0	201,885	48,082	249,967
Undistributed (loss) / income brought forward									
- Realised (loss) / income		27,227			(25,246)			3,366	
- Unrealised loss		3,017			1,397			1,015	
		30,244			(23,849)			4,381	
Accounting income available for distribution for the period									
- relating to capital gains		8,328			3,532			33,689	
- excluding capital gains		227			246			10,012	
		8,555			3,778			43,701	
		8,555			3,804			43,989	
Undistributed income / (loss) carried forward		38,799			(20,071)			48,082	
Undistributed income / (loss) carried forward									
- Realised (loss) / income		38,799			(20,071)			15,406	
- Unrealised income		-			-			32,676	
		38,799			(20,071)			48,082	
			(Rupees)			(Rupees)			(Rupees)
Net asset value per unit at the beginning of the period			86.7706			87.4529			100.0641
Net asset value per unit at the end of the period			-			-			121.1608

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | Chief Executive Officer | Director

ABL ISLAMIC FINANCIAL PLANNING FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2025

	From the Period 01 July 2024 to 21 March 2025			Total
	Capital Preservation Plan II			
	Capital value	Undistri-buted income	Total	
Net assets at the beginning of the period (audited)	31,712	671	32,383	2,229,706
Issue of units:				
- Capital value (at net assets value per unit at the beginning of the period)				
Active Allocation Plan - 134,213 units	-	-	-	11,271
Agressive Allocation Plan - 43,443 units	-	-	-	4,144
Conservative Allocation Plan - 1,814,166 units	-	-	-	210,106
Strategic Allocation Plan - Nil units	-	-	-	-
Strategic Allocation Plan III - 13,877 units	-	-	-	1,214
Capital Preservation Plan I - 8,907 units	-	-	-	891
Capital Preservation Plan II - Nil units	-	-	-	-
- Element of income	-	-	-	8,608
Total proceeds on issuance of units	-	-	-	236,234
Redemption of units:				
- Capital value (at net assets value per unit at the beginning of the period)				
Active Allocation Plan - 230,322 units	-	-	-	19,342
Aggressive Allocation Plan - 47,992 units	-	-	-	4,577
Conservative Allocation Plan - 10,843,446 units	-	-	-	1,255,824
Strategic Allocation Plan - 244,403 units	-	-	-	21,207
Strategic Allocation Plan III - 121,473 units	-	-	-	10,623
Capital Preservation Plan I - 154,468 units	-	-	-	15,457
Capital Preservation Plan II - 322,829 units	32,384	-	32,384	32,384
- Element of loss / (income)	7,320	67	7,387	83,266
Total payments on redemption of units	39,704	67	39,771	1,442,680
Total comprehensive income for the period	-	7,388	7,388	233,627
Net assets at end of the period (un-audited)	(7,992)	7,992	0	1,256,887
Undistributed (loss) / income brought forward				
- Realised (loss) / income		(436)		
- Unrealised loss		1,107		
		671		
Accounting income available for distribution for the period				
- relating to capital gains		4,996		
- excluding capital gains		2,325		
		7,321		
		7,388		
Undistributed income / (loss) carried forward		7,992		
Undistributed income / (loss) carried forward				
		7,992		
		-		
		7,992		
			(Rupees)	
Net asset value per unit at the beginning of the period			100.3119	
Net asset value per unit at the end of the period			-	

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | Chief Executive Officer | Director

ABL ISLAMIC FINANCIAL PLANNING FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	For the nine months ended March 31,2026			
		Active Allocation Plan	Conservative Allocation Plan	Capital Preservation Plan - I	Total
		----- (Rupees in '000) -----			
CASH FLOWS FROM OPERATING ACTIVITIES					
Net income for the period before taxation		9,774	11,679	11,036	32,489
Adjustments:					
Profit on savings accounts		(352)	(1,046)	(262)	(1,660)
Dividend income		(2)	-	(18)	(20)
Unrealised (appreciation) on re-measurement of investments classified as fair value through profit or loss - net		(8,306)	(10,056)	(10,174)	- (28,536)
		(8,660)	(11,102)	(10,454)	(30,216)
Increase / (decrease) in liabilities					
Payable to ABL Asset Management Company Limited - Management Company		(28)	(66)	(44)	(138)
Payable to Digital Custodian Company Limited - Trustee		-	(45)	(10)	(55)
Payable to Securities and Exchange Commission of Pakistan		1	(42)	(7)	(48)
Accrued expenses and other liabilities		(2,666)	(21,638)	(11,366)	(35,670)
		(2,693)	(21,791)	(11,427)	(35,911)
Dividend income received		2	-	18	20
Profit received on savings account		363	1,084	287	1,734
Net amount received on sale of investments		9,869	115,478	120,695	246,042
Net cash generated from operating activities		8,655	95,348	110,155	214,158
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts against issuance of units		11,922	86,719	-	98,641
Net payments against redemption of units		(23,915)	(211,441)	(112,305)	(347,660)
Net cash (used in) financing activities		(11,993)	(124,722)	(112,305)	(249,019)
Net (decrease) in cash and cash equivalents during the period		(3,338)	(29,374)	(2,150)	(34,861)
Cash and cash equivalents at the beginning of the period		6,756	30,889	2,754	40,399
Cash and cash equivalents at the end of the period	4	3,418	1,515	604	5,538

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer

Chief Executive Officer

Director

ABL ISLAMIC FINANCIAL PLANNING FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	For the Nine Months Ended March 31, 2025	From the Period 01 July 2024 to 21 March 2025	For the Nine Months Ended March 31, 2025	From the Period 01 July 2024 to 21 March 2025	From the Period 01 July 2024 to 21 March 2025	For the Nine Months Ended March 31, 2025	From the Period 01 July 2024 to 21 March 2025	Total
		Active Allocation Plan	Aggressive Allocation Plan	Conservative Allocation Plan	Strategic Allocation Plan	Strategic Allocation Plan III	Capital Preservation Plan - I	Capital Preservation Plan - II	
		(Rupees in '000)							
CASH FLOWS FROM OPERATING ACTIVITIES									
Net income for the period before taxation		26,316	116	143,459	8,555	3,804	43,989	7,388	233,627
Adjustments:									
Profit on savings accounts		(196)	(14)	(2,229)	(112)	(254)	(415)	(175)	(3,395)
Dividend income		(723)	(6)	(85,576)	(182)	(55)	(10,296)	(1,740)	(98,578)
Unrealised (appreciation) on re-measurement of investments classified as fair value through profit or loss - net		(25,385)	-	(38,495)	-	-	(32,676)	-	(96,556)
		(26,304)	(20)	(126,300)	(294)	(309)	(43,387)	(1,915)	(198,529)
Increase / (decrease) in liabilities									
Payable to ABL Asset Management Company Limited - Management Company		21	-	(104)	(1)	(1)	(344)	(410)	(839)
Payable to Digital Custodian Company Limited - Trustee		3	-	(48)	-	(1)	(8)	(1)	(55)
Payable to Securities and Exchange Commission of Pakistan		1	(17)	(88)	-	-	2	-	(102)
Accrued expenses and other liabilities		(4,467)	(16)	(35,271)	(1,512)	(696)	(8,556)	(816)	(51,334)
		(4,442)	(33)	(35,511)	(1,513)	(698)	(8,906)	(1,227)	(52,330)
Dividend income received		723	6	85,576	182	55	10,296	1,740	98,578
Profit received on savings account		218	16	2,541	126	261	391	193	3,746
Net amount received on sale of investments		23,228	349	1,017,001	21,567	8,732	24,862	29,803	1,125,542
Net cash generated from operating activities		19,739	434	1,086,766	28,623	11,845	27,245	35,982	1,210,634
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts against issuance of units		12,575	4,710	216,495	-	1,400	1,053	-	236,234
Net payments against redemption of units		(26,359)	(5,336)	(1,459,960)	(29,762)	(14,613)	(14,452)	(39,771)	(1,590,253)
Net cash (used in) financing activities		(13,784)	(626)	(1,243,465)	(29,762)	(13,213)	(13,399)	(39,771)	(1,354,019)
Net increase / (decrease) in cash and cash equivalents during the period		5,955	(191)	(156,699)	(1,139)	(1,367)	13,846	(3,789)	(143,385)
Cash and cash equivalents at the beginning of the period		2,078	202	187,427	1,885	1,678	964	4,793	199,027
Cash and cash equivalents at the end of the period	4	8,033	11	30,728	745	310	14,809	1,004	55,643

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL FINANCIAL PLANNING FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES (UN-AUDITED)
AS AT MARCH 31, 2026

	Note	March 31, 2026 (Un-audited)		
		Conservative Allocation Plan	Strategic Allocation Plan	Total
		---------------(Rupees in '000)---------------		
ASSETS				
Bank balances	4	21,652	1,050	22,702
Investments	5	207,601	74,526	282,127
Profit receivable		527	126	653
Total assets		229,780	75,702	305,482
LIABILITIES				
Payable to ABL Asset Management Company Limited - Management Company	6	23	6	29
Payable to Digital Custodian Company Limited - Trustee	7	21	7	28
Payable to the Securities and Exchange Commission of Pakistan	8	19	6	25
Accrued expenses and other liabilities	9	178	59	237
Total liabilities		241	78	319
NET ASSETS		229,539	75,624	305,163
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		229,539	75,624	305,163
CONTINGENCIES AND COMMITMENTS	10			
		-------------Number of units----------		
NUMBER OF UNITS IN ISSUE		1,928,939	846,226	
		-------------------Rupees----------------		
NET ASSET VALUE PER UNIT		118.9976	89.3660	

The annexed notes 1 to 15 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL FINANCIAL PLANNING FUND
CONDENSED STATEMENT OF ASSETS AND LIABILITIES (AUDITED)
AS AT MARCH 31, 2026

	Note	June 30, 2025 (Audited)		
		Conservative Allocation Plan	Strategic Allocation Plan	Total
		---------------(Rupees in '000)---------------		
ASSETS				
Bank balances	4	16,388	3,993	20,381
Investments	5	188,589	66,345	254,934
Profit receivable		3,760	-	3,760
Total assets		208,737	70,338	279,075
LIABILITIES				
Payable to ABL Asset Management Company Limited - Management Company	6	101	14	115
Payable to Digital Custodian Company Limited - Trustee	7	30	6	36
Payable to the Securities and Exchange Commission of Pakistan	8	27	5	32
Accrued expenses and other liabilities	9	11,968	3,893	15,861
Total liabilities		12,126	3,918	16,044
NET ASSETS		196,611	66,420	263,031
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		196,611	66,420	263,031
CONTINGENCIES AND COMMITMENTS	10			
		-------------Number of units----------		
NUMBER OF UNITS IN ISSUE		1,788,899	846,226	
		-------------------Rupees----------------		
NET ASSET VALUE PER UNIT		109.9058	78.4896	

The annexed notes 1 to 15 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL FINANCIAL PLANNING FUND
CONDENSED INTERIM INCOME STATEMENT(UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	For the nine months ended March 31, 2026 (Un-audited)		
		Conservative Allocation Plan	Strategic Allocation Plan	Total
		----------------------(Rupees in '000)		----------------------
INCOME				
Profit on savings accounts		2,593	411	3,004
		2,593	411	3,004
Capital gain on sale of investments - net		5,352	927	6,279
Net unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.2	13,661	8,253	21,914
		19,013	9,180	28,193
Total Income		21,606	9,591	31,197
EXPENSES				
Remuneration of ABL Asset Management Company Limited - Management Company	6.1	286	44	330
Punjab sales tax on remuneration of the Management Company	6.2	46	7	53
Remuneration of Digital Custodian Company Limited - Trustee	7.1	175	55	230
Sindh sales tax on remuneration of the Trustee	7.2	26	8	34
Monthly fee to the Securities and Exchange Commission of Pakistan	8.1	185	58	243
Auditors' remuneration		346	127	473
Legal and professional charges		223	81	304
Settlement and bank charges		26	7	33
Total operating expenses		1,313	387	1,700
Net Income for the Period before taxation		20,293	9,204	29,497
Taxation	11	-	-	-
Net Income for the Period after taxation		20,293	9,204	29,497
Other comprehensive income for the Period		-	-	-
Total comprehensive income for the Period		20,293	9,204	29,497
Allocation of net income for the Period:				
Net income for the Period after taxation		20,293	9,204	29,497
Income already paid on units redeemed		(3,037)	-	(3,037)
		17,256	9,204	26,460
Accounting income available for distribution				
- Relating to capital gains		17,256	9,180	26,436
- Excluding capital gain		-	24	24
		17,256	9,204	26,460

The annexed notes from 1 to 15 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL FINANCIAL PLANNING FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	From the Period July 01, 2024 to March 21, 2025	For the nine months ended March 31, 2025		
		(Un-audited)			
		Active Allocation Plan	Conserv-ative Allocatio	Strategic Allocation Plan	Total
		------------------------(Rupees in '000)			------------------------
INCOME					
Profit on savings accounts		127	7,897	988	9,012
Dividend income		837	543	1,938	3,318
		964	8,440	2,926	12,330
Gain on sale of investments - net		2,026	28,852	21,100	51,978
Net unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.2	-	14,517	19,143	33,660
		2,026	43,369	40,243	85,638
Total Income		2,990	51,809	43,169	97,968
EXPENSES					
Remuneration of ABL Asset Management Company Limited - Management Company	6.1	7	608	62	677
Punjab sales tax on remuneration of the Management Company	6.2	1	98	10	109
Remuneration of Digital Custodian Company Limited - Trustee	7.1	5	280	67	352
Sindh sales ales tax on remuneration of Trustee	7.2	1	42	10	53
Remuneration of Securities and Exchange Commission of Pakistan	8.1	5	298	71	374
Auditors' remuneration		2	359	55	416
Printing charges		-	142	22	164
Annual listing fee		-	29	2	31
Legal and professional charges		-	196	108	304
Settlement and bank charges		5	-	-	5
Total operating expenses		26	2,052	407	2,485
Net Income for the Period before taxation		2,964	49,757	42,762	95,483
Taxation	11	-	-	-	-
Net Income for the Period after taxation		2,964	49,757	42,762	95,483
Other comprehensive income for the Period		-	-	-	-
Total comprehensive income for the Period		2,964	49,757	42,762	95,483
Allocation of net income for the Period:					
Net income for the Period after taxation		2,964	49,757	42,762	95,483
Income already paid on units redeemed		(104)	(1,741)	(1,497)	(3,342)
		2,860	48,016	41,265	92,141
Accounting income available for distribution					
- Relating to capital gains		2,026	43,369	40,243	85,638
- Excluding capital gain		834	4,646	1,022	6,503
		2,860	48,016	41,265	92,141

The annexed notes from 1 to 15 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL FINANCIAL PLANNING FUND
CONDENSED INTERIM INCOME STATEMENT(UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

		For the quarter ended March 31, 2026 (Un-audited)		
	Note	Conservative Allocation Plan	Strategic Allocation Plan	Total
		----------------------(Rupees in '000)		----------------------
INCOME				
Profit on savings accounts		513	125	638
		513	125	638
Capital gain on sale of investments - net		0	594	594
Net unrealised appreciation / (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.2	508	(11,908)	(11,400)
		508	(11,314)	(10,806)
Total Income/ (Loss)		1,021	(11,189)	(10,168)
EXPENSES				
Remuneration of ABL Asset Management Company Limited - Management Company	6.1	59	14	73
Punjab sales tax on remuneration of the Management Company	6.2	10	2	12
Remuneration of Digital Custodian Company Limited - Trustee	7.1	52	19	71
Sindh sales tax on remuneration of the Trustee	7.2	8	3	11
Monthly fee to the Securities and Exchange Commission of Pakistan	8.1	55	20	75
Auditors' remuneration		114	42	156
Legal and professional charges		160	60	220
Settlement and bank charges		5	2	7
Total operating expenses		463	162	625
Net income/ (loss) for the Period before taxation		558	(11,351)	(10,793)
Taxation	11	-	-	-
Net income/ (loss) for the Period after taxation		558	(11,351)	(10,793)
Other comprehensive income for the Period		-	-	-
Total comprehensive income/ (loss) for the Period		558	(11,351)	(10,793)

The annexed notes from 1 to 15 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL FINANCIAL PLANNING FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

		From the quarter Jan 31, 2025 to March 21 2025	For the quarter ended March 31, 2025		
		(Un-audited)			
		Active Allocation Plan	Conserva-tive Allocation	Strategic Allocation Plan	Total
	Note	-----------------------(Rupees in '000) -----------------------			
INCOME					
Profit on savings accounts		9	2,981	131	3,121
Dividend income		1	1	1	3
		10	2,982	132	3,124
Gain on sale of investments - net		1,971	23,273	578	25,822
Net (diminution)/ unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.2	(1,735)	(6,577)	1,099	(7,213)
		236	16,696	1,677	18,609
Total Income		246	19,678	1,809	21,733
EXPENSES					
Remuneration of ABL Asset Management Company Limited - Management Company	6.1	-	263	11	274
Punjab sales tax on remuneration of the Management Company	6.2	-	43	2	45
Remuneration of Digital Custodian Company Limited - Trustee	7.1	2	167	15	184
Sales tax on remuneration of Trustee	7.2	1	25	2	28
Remuneration of Securities and Exchange Commission of Pakistan	8.1	2	178	16	196
Auditors' remuneration		-	118	18	136
Printing charges		-	47	7	54
Annual listing fee			29	2	31
Legal and professional charges		-	144	56	200
Settlement and bank charges		-	-	1	1
Total operating expenses		5	1,014	130	1,149
Net Income for the Period before taxation		241	18,664	1,679	20,584
Taxation	11	-	-	-	-
Net Income for the Period after taxation		241	18,664	1,679	20,584
Other comprehensive income for the Period		-	-	-	-
Total comprehensive income for the Period		241	18,664	1,679	20,584

The annexed notes from 1 to 15 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL FINANCIAL PLANNING FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	For the nine months ended March 31, 2026 (Un-audited)						
	Conservative Allocation Plan			Strategic Allocation Plan			
	Capital value	Undistri-buted income	Total	Capital value	Accum-ulated losses	Total	Total
Net assets at the beginning of the	174,140	22,472	196,612	138,143	(71,723)	66,420	263,032
Issue of units:							
- Capital value (at net assets value per unit at the beginning of the Period)							
Conservative Allocation Plan- 1,479,403 units	162,595	-	162,595	-	-	-	162,595
Strategic Allocation Plan- NIL units	-	-	-	-	-	-	-
- Element of income	6,213	-	6,213	-	-	-	6,213
Total proceeds on issuance of units	168,808	-	168,808	-	-	-	168,808
Redemption of units:							
- Capital value (at net assets value per unit at the beginning of the Period)							
Conservative Allocation Plan- 1,339,363 units	147,204	-	147,204	-	-	-	147,204
Strategic Allocation Plan- NIL units	-	-	-	-	-	-	-
- Element of (income) / loss	5,933	3,037	8,970	-	-	-	8,970
Total payments on redemption of units	153,137	3,037	156,174	-	-	-	156,174
Total comprehensive income for the Period	-	20,293	20,293	-	9,204	9,204	29,497
Net assets at end of the Period	189,811	39,728	229,539	138,143	(62,519)	75,624	305,163
Undistributed income/ (loss) brought forward							
- Realised income/ (loss)		32,398			(90,349)		
- Unrealised loss/ (income)		(9,926)			18,626		
		22,472			(71,723)		
Accounting income available for distribution for the Period							
- relating to capital gains		17,256			9,180		
- excluding capital gains		-			24		
		17,256			9,204		
Undistributed income/ (loss) carried forward		39,728			(62,519)		
Undistributed income/ (loss) carried forward							
- Realised income/ (loss)		26,067			(70,772)		
- Unrealised income		13,661			8,253		
		39,728			(62,519)		
Net asset value per unit at the beginning of the Period			109.9058			78.4896	
Net asset value per unit at the end of the Period			118.9976			89.3660	

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL FINANCIAL PLANNING FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	For the Period July 01, 2024 to March 21, 2025			For the nine months ended March 31, 2025						
	(Un-audited)									
	Active Allocation Plan			Conservative Allocation Plan			Strategic Allocation Plan			Total
	Capital value	Accum-ulated losses	Total	Capital value	Undistr-ibuted income	Total	Capital value	Accum-ulated losses	Total	
	(Rupees in '000)									
Net assets at the beginning of the Period	81,557	(76,326)	5,231	131,585	37,133	168,718	192,660	(42,802)	149,858	323,807
Issue of units:										
- Capital value (at net assets value per unit at the beginning of the Period)										
Active Allocation Plan - 52,667 Units	6,679	-	6,679	-	-	-	-	-	-	6,679
Conservative Allocation Plan- 6,031,844 Units	-	-	-	888,592	-	888,592	-	-	-	888,592
Strategic Allocation Plan- Nil	-	-	-	-	-	-	-	-	-	-
- Element of income	1,868	-	1,868	135,399	-	135,399	-	-	-	137,267
Total proceeds on issuance of units	8,547	-	8,547	1,023,991	-	1,023,991	-	-	-	1,032,538
Redemption of units:										
- Capital value (at net assets value per unit at the beginning of the Period)										
Active Allocation Plan- 23,173 Units	11,909	-	11,909	-	-	-	-	-	-	11,909
Conservative Allocation Plan- 280,612 Units	-	-	-	692,368	-	692,368	-	-	-	692,368
Strategic Allocation Plan- 1,337,241 Units	-	-	-	-	-	-	104,432	-	104,432	104,432
- Element of (income) / loss	4,729	104	4,833	114,003	1,741	115,744	18,071	1,497	19,568	140,145
Total payments on redemption of units	16,638	104	16,742	806,371	1,741	808,112	122,503	1,497	124,000	948,854
Total comprehensive income for the Period	-	2,964	2,964	-	49,757	49,757	-	42,762	42,762	95,483
Net assets at end of the Period	73,466	(73,466)	-	349,205	85,149	434,354	70,157	(1,537)	68,620	502,974
Undistributed (loss)/ income brought forward										
- Realised (loss)/ income		(76,130)			32,427			(56,448)		
- Unrealised (loss)/ income		(196)			4,706			13,646		
		(76,326)			37,133			(42,802)		
Accounting income available for distribution for the Period										
- relating to capital gains		2,026			43,369			40,243		
- excluding capital gains		834			4,646			1,022		
		2,860			48,015			41,265		
Distribution during the period		-			-			-		
Undistributed (loss) / income carried forward		(73,466)			85,148			(1,537)		
Undistributed (loss) / income carried forward										
- Realised (loss) / income		(73,466)			70,631			(20,680)		
- Unrealised income		-			14,517			19,143		
		(73,466)			85,148			(1,537)		
			(Rupees)			(Rupees)			(Rupees)	
Net asset value per unit at the beginning of the Period			80.1450			130.5514			117.9699	
Net asset value per unit at the end of the Period			-			130.5514			117.9699	

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL FINANCIAL PLANNING FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	March 31, 2026 (Un-audited)		
		Conservative Allocation Plan	Strategic Allocation Plan	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Net income for the year before taxation		20,293	9,204	29,497
Adjustments:				
Unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net		(13,661)	(8,253)	(21,914)
Profit on savings accounts		(2,593)	(411)	(3,004)
		(16,254)	(8,664)	(24,918)
(Decrease)/ increase in liabilities				
Payable to ABL Asset Management Company Limited - Management Company		(78)	(8)	(86)
Payable to Digital Custodian Company Limited - Trustee		(9)	1	(8)
Payable to the Securities and Exchange Commission of Pakistan		(8)	1	(7)
Accrued expenses and other liabilities		(11,790)	(3,834)	(15,624)
		(11,885)	(3,840)	(15,725)
Profit received on savings accounts		5,826	285	6,111
Net amount (paid on) purchase / received from sale of investments		(5,350)	72	(5,278)
Net cash flows (used in) operating activities		(7,370)	(2,943)	(10,313)
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts from issuance of units		168,808	-	168,808
Net payments against redemption of units		(156,174)	-	(156,174)
Net cash flows generated from financing activities		12,634	-	12,634
Net increase/ (decrease) in cash and cash equivalents		5,264	(2,943)	2,321
Cash and cash equivalents at the beginning of the period		16,388	3,993	20,381
Cash and cash equivalents at the end of the period	4	21,652	1,050	22,702

The annexed notes 1 to 15 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL FINANCIAL PLANNING FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	From the Period July 01, 2024 to March 21, 2025	For the nine months ended March 31, 2025		
		(Un-audited)			
		Active Allocation Plan	Conserva-tive Allocation	Strategic Allocation Plan	Total
		----(Rupees in '000)----			
CASH FLOWS FROM OPERATING ACTIVITIES					
Net income for the Period before taxation		2,964	49,757	42,762	95,483
Adjustments:					
Unrealised (appreciation) on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net		-	(14,517)	(19,143)	(33,660)
Profit on savings accounts		(127)	(7,897)	(988)	(9,012)
Dividend income		(837)	(543)	(1,938)	(3,318)
		(964)	(22,957)	(22,069)	(45,990)
Increase in assets					
Prepayments and other receivables		-	-	(130)	(130)
Increase/ (decrease) in liabilities					
Payable to ABL Asset Management Company Limited Management Company		-	(8)	(44)	(52)
Payable to Digital Custodian Company Limited - Trustee		1	22	(6)	17
Payable to the Securities and Exchange Commission of Pakistan		-	21	(7)	14
Accrued expenses and other liabilities		(114)	(5,921)	(8,886)	(14,921)
		(113)	(5,886)	(8,943)	(14,942)
Profit received on savings accounts		119	5,140	1,142	6,401
Dividend received		837	543	1,938	3,318
Net amount received on / (paid on) sale / purchase of investments		5,104	(220,464)	104,062	(111,298)
Net cash generated from/ (used in) operating activities		7,947	(193,867)	118,762	(67,158)
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts from issuance of units - net of refund of element		8,547	1,023,991	-	1,032,538
Net payments against redemption of units		(16,742)	(808,112)	(124,000)	(948,854)
Net cash (used in)/ generated from Financing activities		(8,195)	215,879	(124,000)	83,684
Net (decrease)/ increase in cash and cash equivalents		(248)	22,012	(5,238)	16,526
Cash and cash equivalents at the beginning of the Period		501	13,008	9,810	23,319
Cash and cash equivalents at the end of the Period	4	253	35,020	4,572	39,845

The annexed notes from 1 to 15 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL ISLAMIC ASSET ALLOCATION FUND
CONDENSEND INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		---------- Rupees in '000 ----------	
Assets			
Bank balances	4	269,697	128,305
Investments	5	336,309	482,569
Deposits and other receivable	6	15,861	15,861
Advance and profit receivable	7	67,260	70,382
Total assets		689,127	697,117
Liabilities			
Payable to ABL Asset Management Company Limited - Management Company	8	132	202
Payable to the Digital Custodian Company Limited - Trustee	9	61	69
Payable to the Securities and Exchange Commission of Pakistan	10	56	64
Accrued expenses and other liabilities	11	517	1,655
Total liabilities		766	1,990
NET ASSETS		688,361	695,127
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		688,361	695,127
CONTINGENCIES AND COMMITMENTS	12		
		Number of units	
NUMBER OF UNITS IN ISSUE		67,828,688	69,807,051
		------Rupees------	
NET ASSET VALUE PER UNIT		10.1485	9.9578

The annexed notes from 1 to 17 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL ISLAMIC ASSET ALLOCATION FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	Nine months ended March 31, 2026	Nine months ended March 31, 2025	Quarter ended March 31, 2026	Quarter ended March 31, 2025
		--------------Rupees in '000			----------------
Income					
Profit on saving accounts and GoP Ijara sukuk certificates		64,237	127,667	18,528	21,672
Capital gain`/ (loss) on sale of investments - net		38	1,850	(38)	-
Unrealised (diminution) / appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	5.3	(3,233)	17,574	(1,474)	220
		(3,195)	19,424	(1,512)	220
Total income		61,042	147,091	17,016	21,892
Expenses					
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	1,050	1,756	343	485
Punjab Sales Tax on remuneration of the Management Company	8.2	168	281	55	78
Remuneration of Digital Custodian Company Limited - Trustee	9.1	473	757	155	218
Sindh Sales Tax on remuneration of the Trustee	9.2	71	113	23	32
Annual fees to the Securities and Exchange Commission of Pakistan	10.1	498	834	162	230
Securities transaction costs		437	122	164	-
Auditors' remuneration		876	542	213	178
Legal and professional charges		183	277	141	160
Shariah advisory fee		466	406	168	121
Printing charges		-	135	-	44
Settlement and bank charges		13	395	4	104
Provision for advance tax	7.1	4,230	1,318	900	1,318
Provision against non-performing debt securities	5.2.1	38,909	63,902	12,780	63,902
Total operating expenses		47,374	70,869	15,108	66,901
Net income for the period before taxation		13,668	76,222	1,908	(45,009)
Taxation	13	-	-	-	-
Net income for the period after taxation		13,668	76,222	1,908	(45,009)
Other comprehensive income		-	-	-	-
Total comprehensive income		13,668	76,222	1,908	(45,009)
Earnings per unit					
Allocation of net income for the period					
Net income for the period after taxation		13,668	76,222		
Income already paid on units redeemed		(3,040)	(29,824)		
		10,628	46,398		
Accounting income available for distribution					
- Relating to capital gains		-	19,424		
- Excluding capital gains		10,628	26,974		
		10,628	46,398		

The annexed notes from 1 to 17 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ISLAMIC ASSET ALLOCATION FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	March 31, 2026			March 31, 2025		
	Capital Value	Un-distributed income	Total	Capital Value	Un-distributed income	Total
	-----(Rupees	in '000)-----				
Net assets at the beginning of the period (audited)	699,436	(4,308)	695,127	1,969,418	(4,215)	1,965,203
Issue of 61,436,342 (2025: 3,048,572) units						
Capital value (at net asset value per unit at the beginning of the period)	611,771	-	611,771	30,356	-	30,356
Element of income	9,662	-	9,662	2,002	-	2,002
Total proceeds on issuance of units	621,432	-	621,432	32,358	-	32,358
Redemption of 63,414,706 (2025: 110,078,556) units						
Capital value (at net asset value per unit at the beginning of the period)	631,471	-	631,471	1,096,107	-	1,096,107
Element of income	7,356	3,040	10,396	4,039	29,824	33,863
Total payments on redemption of units	638,827	3,040	641,867	1,100,146	29,824	1,129,970
Total comprehensive income for the period	-	13,668	13,668	-	76,222	76,222
Net assets at the end of the period (un-audited)	682,042	6,320	688,361	901,630	42,183	943,813
Undistributed income brought forward						
- Realised (loss)		(20,550)			(3,243)	
- Unrealised gain / (loss)		16,242			(972)	
		(4,308)			(4,215)	
Accounting income available for distribution						
-Relating to capital gains		-			19,424	
-Excluding capital gains		10,628			26,974	
		10,628			46,398	
Undistributed income carried forward		6,320			42,183	
Undistributed income carried forward						
-Realised gain		9,553			24,609	
-Unrealised (loss) / gain		(3,233)			17,574	
		6,320			42,183	
			Rupees			**Rupees**
Net assets value per unit at beginning of the period			9.9578			9.9575
Net assets value per unit at end of the period			10.1485			10.4487

The annexed notes from 1 to 17 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ISLAMIC ASSET ALLOCATION FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	2026	2025
		---------- Rupees in '000 ----------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation		13,668	76,222
Adjustments for:			
Profit earned on savings account		(12,545)	(14,515)
Income from GoP Ijara sukuk certificates		(51,692)	(113,152)
Gain on sale of Investment - net		(38)	-
Net unrealised diminution / (appreciation) on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	5.3	3,233	(17,574)
Provision against non-performing debt securities		38,909	63,902
Provision for advance tax		4,230	-
		(17,903)	(81,339)
Decrease in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(70)	(186)
Payable to the Digital Custodian Company Limited- Trustee		(8)	(58)
Payable to the Securities and Exchange Commission of Pakistan		(8)	(76)
Accrued expenses and other liabilities		(1,138)	62,724
		(1,224)	62,404
		(5,459)	57,287
Profit received		11,926	20,953
Income received from corporate sukuk certificates		51,203	109,114
Net amount received on sale and purchase of investments		104,155	472,433
Net cash flows generated from operating activities		161,826	659,787
CASH FLOWS FROM FINANCING ACTIVITIES			
Net receipts from issuance of units		621,432	32,358
Net payments against redemption of units		(641,867)	(1,129,970)
Net cash flows used in financing activities		(20,434)	(1,097,612)
Net increase / (decrease) in cash and cash equivalents		141,392	(437,825)
Cash and cash equivalents at the beginning of the Period		128,305	553,754
Cash and cash equivalents at the end of the period	4	269,697	115,929

The annexed notes from 1 to 17 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ALLIED FINERGY FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		(Rupees in '000)	
Assets			
Bank balances	4	49,801	17,715
Investments	5 & 14	182,337	87,525
Receivable against sales of investment		-	963
Receivable against issuance of units		-	500
Deposits and profit receivable	6	6,338	3,573
Advances, prepayments and other receivable	7	1,266	1,982
Total assets		239,742	112,258
Liabilities			
Payable to ABL Asset Management Company Limited - Management Company	8	491	402
Payable to the Central Depository Company of Pakistan Limited - Trustee	9	47	3
Payable to the Securities and Exchange Commission of Pakistan	10	20	8
Payable against redemption of units		113	800
Accrued expenses and other liabilities	11	854	1,403
Dividend payable		-	2,955
Total liabilities		1,525	5,571
NET ASSETS		238,217	106,687
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		238,217	106,687
CONTINGENCIES AND COMMITMENTS	12		
		(Number of units)	
NUMBER OF UNITS IN ISSUE		15,719,517	8,277,952
		(Rupees)	
NET ASSET VALUE PER UNIT		15.1542	12.8879

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ALLIED FINERGY FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	Nine Months Ended (Un-audited) March 31, 2026	Nine Months Ended (Un-audited) March 31, 2025	Quarter Ended (Un-audited) March 31, 2026	Quarter Ended (Un-audited) March 31, 2025
		--------------------(Rupees in '000)--------------------			
Income					
Dividend income		9,776	7,690	4,357	1,667
Profit on savings accounts		3,090	2,583	1,177	534
		12,866	10,273	5,534	2,201
Gain on sale of investments - net		19,808	25,455	3,584	6,196
Unrealised (diminution) / appreciation on re-measurement of investments classified as financial assets 'at fair value through profit or loss' - net	5.2	(16,434)	20,630	(39,557)	(10,179)
		3,374	46,085	(35,973)	(3,983)
Total Income / (loss)		16,240	56,358	(30,439)	(1,782)
Expenses					
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	3,227	1,920	1,324	574
Punjab Sales Tax on remuneration of the Management Company	8.2	516	307	211	92
Remuneration of Central Depository Company of Pakistan Limited - Trustee	9.1	323	373	133	57
Sindh sales tax on remuneration of the Trustee	9.2	48	56	19	9
Monthly fees to Securities and Exchange Commission of Pakistan	10.1	153	91	63	27
Securities transaction cost		1,312	423	615	59
Settlement and bank charges		246	353	97	130
Provision for advance tax	7.2	544	125	178	125
Legal and professional charges		415	361	289	197
Printing charges		-	135	-	44
Auditors' remuneration		734	406	241	134
Total operating expenses		7,518	4,550	3,170	1,448
Net income / (loss) for the period before taxation		8,722	51,808	(33,609)	(3,230)
Taxation	13	-	-	-	-
Net income / (loss) for the period after taxation		8,722	51,808	(33,609)	(3,230)
Allocation of net income for the period:					
Net income for the period after taxation		8,722	51,808		
Income already paid on units redeemed		(10,509)	(24,916)		
		(1,787)	26,892		
Accounting income available for distribution:					
-Relating to capital gains	17.2	-	26,892		
-Excluding capital gains		-	-		
		-	26,892		

The annexed notes 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL ALLIED FINERGY FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Nine Months Ended (Un-audited) March 31,		Quarter Ended (Un-audited) March 31,	
	2026	**2025**	**2026**	**2025**
	------------------------(Rupees in '000)------------------------			
Net income/ (loss) for the period after taxation	8,722	51,808	(33,609)	(3,230)
Other comprehensive income for the period	-	-	-	-
Total comprehensive income/ (loss) for the period	8,722	51,808	(33,609)	(3,230)

The annexed notes 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ALLIED FINERGY FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	(Un-audited) March 31, 2026			(Un-audited) March 31, 2025		
	Capital Value	Un-distributed income	Total	Capital Value	Un-distributed income	Total
	(Rupees in '000)					
Net assets at the beginning of the period (un-audited)	167,615	(60,928)	106,687	197,923	(81,033)	116,890
Issue of 37,072,009 (2025: 16,210,403) units						
Capital value (at net asset value per unit at the beginning of the period)	477,782	-	477,782	153,102	-	153,102
Element of income	109,245	-	109,245	29,726	-	29,726
Total proceeds on issuance of units	587,027	-	587,027	182,828	-	182,828
Redemption of 29,630,444 (2025: 20,706,320) units						
Capital value (at net asset value per unit at the beginning of the period)	381,875	-	381,875	195,565	-	195,565
Element of loss	71,835	10,509	82,344	22,195	24,916	47,111
Total payments on redemption of units	453,710	10,509	464,219	217,760	24,916	242,676
Total comprehensive income for the period	-	8,722	8,722	-	51,808	51,808
Total distribution during the period	-	-	-	-	-	-
Net assets at the end of the period (un-audited)	300,932	(62,715)	238,217	162,991	(54,141)	108,850
Undistributed (loss) brought forward						
- Realised (loss)		(77,603)			(121,470)	
- Unrealised income		16,675			40,437	
		(60,928)			(81,033)	
Accounting income available for distribution						
-Relating to capital gains		-			26,892	
-Excluding capital gains		-			-	
		-			26,892	
Allocation of net income for the period		(1,787)			-	
Undistributed (loss) carried forward		(62,715)			(54,141)	
Undistributed (loss) carried forward						
- Realised (loss)		(46,281)			(74,771)	
- Unrealised (loss) / income		(16,434)			20,630	
		(62,715)			(54,141)	
			Rupees			**Rupees**
Net assets value per unit at beginning of the period			12.8879			9.4447
Net assets value per unit at end of the period			15.1542			13.8128

The annexed notes 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL ALLIED FINERGY FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
		-----------(Rupees	in '000)-----------
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation		8,722	51,808
Adjustments:			
Profit on savings accounts with banks		(3,090)	(2,583)
Dividend income		(9,776)	(7,690)
Unrealised diminution / (appreciation) on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.2	16,434	(20,630)
		3,568	(30,903)
Decrease in assets			
Advance and deposits		716	48
		716	48
Increase / (decrease) in liabilities			
Payable to ABL Asset Management Company Limited - Management Management Company		89	(1,220)
Payable to the Central Depository Company of Pakistan Limited - Trustee		44	(43)
Payable to the Securities and Exchange Commission of Pakistan		12	(4)
Accrued expenses and other liabilities		(549)	(7,263)
		(404)	(8,530)
Dividend received		6,977	7,332
Profit received on savings account		3,124	2,282
Net amount (paid on) purchase of / received from sale of investments		(110,283)	61,749
		(100,182)	71,363
Net cash flow (used in) / generated from operating activities		(87,580)	83,786
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend Paid		(2,955)	(19,078)
Receipts from issuance and conversion of units - net of refund of capital		587,527	182,859
Payments against redemption and conversion of units		(464,906)	(242,676)
Net cash flow generated from / (used in) financing activities		119,666	(78,895)
Net increase in cash and cash equivalents during the period		32,086	4,891
Cash and cash equivalents at the beginning of the period		17,715	12,314
Cash and cash equivalents at the end of the period	4	49,801	17,205

The annexed notes 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL SPECIAL SAVINGS FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

		March 31, 2026 (Un-audited)						
	Note	Special Savings Plan I	Special Savings Plan II	Special Savings Plan III	Special Savings Plan IV	Special Savings Plan V	Special Savings Plan VI	Total
		----- Rupees in '000 -----						
ASSETS								
Balances with banks	4	12,693,681	9,181,682	752,136	2,016,081	1,085,048	638,111	26,366,739
Investments	5	22,392,874	-	250,236	813,208	1,325,055	607	24,781,980
Receivable against issuance of units		-	298	-	-	-	-	298
Interest receivable		717,215	88,378	7,669	26,336	20,822	25,295	885,715
Receivable against sale of investment		-	-	-	243,274	29	243,274	486,577
Deposits and other receivable	6	28,847	47	228	5,051	2,431	6,511	43,115
Preliminary expenses and floatation costs								-
Total assets		35,832,617	9,270,405	1,010,269	3,103,951	2,433,385	913,798	52,564,424
LIABILITIES								
Payable to ABL Asset Management Company Limited - Management Company	7	20,107	1,147	927	828	2,211	1,136	26,356
Payable to Central Depository Company of Pakistan Limited - Trustee	8	1,914	496	55	216	178	294	3,153
Payable to Securities and Exchange Commission of Pakistan	9	2,269	586	65	256	155	348	3,679
Payable against purchase of Investment		2,290,048	-	-	-	-	-	2,290,048
Payable against redemption of units		-	1,246	200	375	98,228	189	100,238
Dividend payable		192	-	-	-	-	-	192
Accrued expenses and other liabilities	10	67,403	337	1,232	49,517	1,431	79,133	199,052
Total liabilities		2,381,933	3,812	2,479	51,192	102,203	81,100	2,622,718
NET ASSETS		33,450,684	9,266,593	1,007,790	3,052,759	2,331,182	832,698	49,941,706
UNIT HOLDERS' FUND (as per statement attached)		33,450,684	9,266,593	1,007,790	3,052,759	2,331,182	832,698	49,941,706
CONTINGENCIES AND COMMITMENTS	11							
		----- Number of units -----						
NUMBER OF UNITS IN ISSUE		3,071,895,404	815,437,756	92,042,678	298,721,057	214,966,913	76,917,685	
		----- Rupees -----						
NET ASSET VALUE PER UNIT		10.8893	11.3639	10.9492	10.2194	10.8444	10.8258	
FACE VALUE PER UNIT		10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL SPECIAL SAVINGS FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

		June 30, 2025						
		Special Savings Plan I	Special Savings Plan II	Special Savings Plan III	Special Savings Plan IV	Special Savings Plan V	Special Savings Plan VI	Total
	Note	----- Rupees in '000-----						
ASSETS								
Bank balances	4	13,709,734	123,316	168,972	1,135,489	846,845	572,936	16,557,292
Investments	5	32,455,426	9,512,499	3,895,123	3,000,820	3,934,617	675,838	53,474,324
Interest receivable		126,726	343	3,980	56,569	20,543	21,788	229,949
Receivable against issuance of units		-	-	39,092	6,259,348	792,724	271,897	7,363,061
Advances and other receivable		33	47	74	9	112	37	312
Total assets		46,291,919	9,636,205	4,107,241	10,452,235	5,594,841	1,542,496	77,624,938
LIABILITIES								
Payable to ABL Asset Management Company Limited - Management Company	7	31,657	1,301	2,967	9,719	4,292	1,491	51,427
Payable to Central Depository Company of Pakistan Limited - Trustee		1,817	499	169	963	335	83	3,866
Payable to Securities and Exchange Commission of Pakistan		2,154	591	201	1,142	291	98	4,477
Payable against redemption of units		5,398,363	-	162	6	61,726	41,292	5,501,549
Payable against purchase of investments		4,791,653	-	3,054,162	3,053,837	3,784,433	695,769	15,379,854
Dividend payable		678	-	-	-	-		678
Accrued expenses and other liabilities	10	839,910	7,679	77,602	200,961	110,677	18,248	1,255,076
Total liabilities		11,066,232	10,069	3,135,262	3,266,628	3,961,753	756,982	22,196,927
NET ASSETS		35,225,687	9,626,136	971,979	7,185,607	1,633,088	785,514	55,428,011
UNIT HOLDERS' FUND (as per statement attached)		35,225,687	9,626,136	971,979	7,185,607	1,633,088	785,514	55,428,011
CONTINGENCIES AND COMMITMENTS	11							
		-----Number of units-----						
NUMBER OF UNITS IN ISSUE		3,484,686,266	896,040,860	95,191,883	708,241,557	161,346,816	78,116,342	
		-----Rupees-----						
NET ASSET VALUE PER UNIT		10.1087	10.7430	10.2107	10.1457	10.1216	10.0557	

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL SPECIAL SAVINGS FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	For the Nine months ended March 31, 2026						
		Special Savings Plan I	Special Savings Plan II	Special Savings Plan III	Special Savings Plan IV	Special Savings Plan V	Special Savings Plan VI	Total
		---------- Rupees in '000 ----------						
INCOME								
Profit on savings accounts		607,104	534,423	16,810	344,647	30,476	186,427	1,719,886
Income from government securities		2,051,849	183,185	81,846	280,445	158,308	225,463	2,981,095
Income from Gop Ijara sukuk		-	-	-	-	13,376	-	13,376
		2,658,953	717,608	98,656	625,092	204,896	411,890	4,717,094
Gain / (loss) on sale of investments - net		11,924	4,316	(1,909)	11,725	116	8,856	35,029
Unrealised (diminution) / appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	5.3	(4,882)	-	(767)	(736)	(4,852)	(20)	(11,257)
		7,041	4,316	(2,676)	10,989	(4,736)	8,837	23,772
Total income		2,665,995	721,924	95,980	636,080	200,160	420,727	4,740,866
EXPENSES								
Remuneration of ABL Asset Management Company Limited - Management Company	7.1	192,780	8,816	8,559	15,879	17,974	9,381	253,389
Punjab Sales Tax on remuneration of the Management Company	7.2	30,845	1,411	1,369	2,541	2,876	1,501	40,542
Remuneration of Central Depository Company of Pakistan Limited - Trustee		13,327	3,730	496	3,187	1,419	2,103	24,262
Sindh Sales Tax on remuneration of Trustee		1,999	559	74	478	213	315	3,639
Annual fee to the Securities and Exchange Commission of Pakistan		18,173	5,086	676	4,346	1,419	2,868	32,568
Auditors' remuneration		388	308	17	123	38	160	1,034
Legal and professional charges		20	20	20	13	13	13	101
Provision for advance tax		10,730	-	299	-	1,504	-	12,533
Rating fee		269	73	7	55	12	6	423
Securities transaction costs		5,516	2	272	705	705	703	7,902
Bank charges		31	15	72	112	45	34	309
Total operating expenses		274,077	20,021	11,862	27,439	26,218	17,084	376,701
Net income for the period before taxation		2,391,918	701,903	84,118	608,641	173,942	403,642	4,364,164
Taxation	12	-	-	-	-	-	-	-
Net income for the period after taxation		2,391,918	701,903	84,118	608,641	173,942	403,642	4,364,164
Other comprehensive income		-	-	-	-	-	-	-
Total comprehensive income for the period		2,391,918	701,903	84,118	608,641	173,942	403,642	4,364,164
Allocation of Net Income for the period:								
Net income for the period after taxation		2,391,918	701,903	84,118	608,641	173,942	403,642	4,364,164
Income already paid on units redeemed		(1,219,528)	(154,295)	(17,164)	(446,576)	(30,905)	(356,659)	(2,225,128)
		1,172,390	547,607	66,954	162,065	143,037	46,983	2,139,037
Accounting income available for distribution:								
- Relating to capital gains		7,041	4,316	-	10,989	-	8,837	31,183
- Excluding capital gains		1,165,348	543,291	66,954	151,077	143,037	38,146	2,107,853
Accounting income available for distribution:		1,172,390	547,607	66,954	162,065	143,037	46,983	2,139,037

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL SPECIAL SAVINGS FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	For the Nine months ended March 31, 2025						
		Special Savings Plan I	Special Savings Plan II	Special Savings Plan III	Special Savings Plan IV	Special Savings Plan V	Special Savings Plan VI	Total
		Rupees in '000						
INCOME								
Profit on savings accounts		143,140	934,658	64,823	56,672	68,294	25,791	1,293,377
Income from government securities		2,658,041	310,514	666,986	1,561,527	631,832	426,918	6,255,818
Income from Gop Ijara sukuk		1,824	-	-	-	25,901	-	27,725
Income from letter of placement		-	-	-	1,961	-	1,961	3,922
		2,803,005	1,245,172	731,809	1,620,160	726,027	454,669	7,580,842
Gain / (loss) on sale of investments - net		337,340	149	138,688	164,030	132,439	99,596	872,243
Unrealised (diminution) / appreciation on re-measurement of investments classified as 'financial assets at fair value through 'profit or loss'	5.4	(16,068)	(87)	4,411	(36,176)	(6,507)	(1,052)	(55,480)
		321,272	62	143,098	127,854	125,932	98,545	816,763
Total income		3,124,277	1,245,235	874,907	1,748,014	851,959	553,214	8,397,605
EXPENSES								
Remuneration of ABL Asset Management Company Limited - Management Company	7.1	157,720	31,188	47,204	102,271	45,751	25,913	410,047
Punjab Sales Tax on remuneration of the Management Company	7.2	25,235	4,990	7,553	16,363	7,320	4,146	- 65,608
Remuneration of Central Depository Company of Pakistan Limited - Trustee		9,821	4,426	2,546	5,616	3,564	1,469	27,441
Sindh Sales Tax on remuneration of Trustee		1,473	664	382	842	534	220	4,115
Annual fee to the Securities and Exchange Commission of Pakistan		13,393	6,036	3,471	7,658	3,564	2,003	36,124
Auditors' remuneration		256	76	56	98	55	27	568
Legal and professional charges		30	23	23	23	23	23	146
Printing charges		74	4	16	28	17	8	148
Rating fee		122	72	44	63	49	35	385
Securities transaction costs		16,054	56	4,692	8,154	4,887	3,616	37,460
Bank charges		36	26	83	21	5	7	178
Total operating expenses		224,224	47,567	66,074	141,143	65,773	37,470	582,251
Net income for the period before taxation		2,900,053	1,197,668	808,833	1,606,871	786,186	515,744	7,815,354
Taxation	10	-	-	-	-	-	-	-
Net income for the period after taxation		2,900,053	1,197,668	808,833	1,606,871	786,186	515,744	7,815,354
Other comprehensive income		-	-	-	-	-	-	-
Total comprehensive income for the period		2,900,053	1,197,668	808,833	1,606,871	786,186	515,744	7,815,354
Earnings per unit								
Allocation of Net Income for the period:								
Net income for the period after taxation		2,900,053	1,197,668	808,833	1,606,871	786,186	515,744	7,815,354
Income already paid on units redeemed		(203,004)	(21)	(194,120)	(562,405)	(397,024)	(283,659)	(1,640,232)
		2,697,049	1,197,647	614,713	1,044,466	389,162	232,085	6,175,122
Accounting income available for distribution:								
- Relating to capital gains		321,272	62	143,098	127,854	125,932	98,545	816,763
- Excluding capital gains		2,375,777	1,197,584	471,615	916,612	263,230	133,540	5,358,359
Accounting income available for distribution:		2,697,049	1,197,647	614,713	1,044,466	389,162	232,085	6,175,122

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL SPECIAL SAVINGS FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	For the Quarter ended March 31, 2026						
	Special Savings Plan I	Special Savings Plan II	Special Savings Plan III	Special Savings Plan IV	Special Savings Plan V	Special Savings Plan VI	Total
	Rupees in '000						
INCOME							
Profit on savings accounts	223,783	228,103	2,046	90,024	5,561	61,856	611,371
Income from government securities	570,396	-	25,801	95,697	53,174	134,378	879,446
Income from Gop Ijara sukuk	-	-	-	-	-	-	-
	794,179	228,103	27,846	185,720	58,734	196,234	1,490,817
Gain on sale of investments - net	7,269	-	596	8,837	485	1,785	18,972
Unrealised diminution on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	(11,539)	-	(2,093)	(9,283)	(7,342)	(5,780)	(36,037)
	(4,270)	-	(1,497)	(446)	(6,857)	(3,995)	(17,065)
Total income	789,909	228,103	26,349	185,274	51,878	192,239	1,473,751
EXPENSES							
Remuneration of ABL Asset Management Company Limited - Management Company	56,688	2,891	2,483	3,669	5,653	3,747	75,132
Punjab Sales Tax on remuneration of the Management Company	9,070	463	397	587	905	600	12,021
Accounting and operational charges	-	-	-	-	-	-	-
Remuneration of Central Depository Company of Pakistan Limited - Trustee	4,052	1,223	144	1,009	446	1,030	7,905
Sindh Sales Tax on remuneration of Trustee	608	183	22	151	67	155	1,186
Annual fee to the Securities and Exchange Commission of Pakistan	5,525	1,668	196	1,376	446	1,405	10,617
Auditors' remuneration	133	203	6	41	12	53	449
Legal and professional charges	13	13	13	6	6	6	58
Provision for advance tax	10,730	-	299	-	1,504	-	12,533
Rating fee	-	-	-	-	-	-	-
Securities transaction costs	391	-	35	107	61	177	770
Bank charges	-	-	-	-	-	2	2
Total operating expenses	87,210	6,645	3,595	6,946	9,101	7,175	120,672
Net income for the period before taxation	702,699	221,458	22,754	178,328	42,777	185,064	1,353,079
Taxation	-	-	-	-	-	-	-
Net income for the period after taxation	702,699	221,458	22,754	178,328	42,777	185,064	1,353,079
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the period	702,699	221,458	22,754	178,328	42,777	185,064	1,353,079

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL SPECIAL SAVINGS FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2025

	For the Quarter ended March 31, 2025						
	Special Savings Plan I	Special Savings Plan II	Special Savings Plan III	Special Savings Plan IV	Special Savings Plan V	Special Savings Plan VI	Total
	---------- Rupees in '000 ----------						
INCOME							
Profit on savings accounts	35,604	11,744	8,671	8,950	11,419	4,618	81,006
Income from government securities	807,362	256,373	150,673	554,312	186,853	69,901	2,025,474
Income from Gop Ijara sukuk	-	-	-	-	6,472	-	6,472
	842,966	268,117	159,344	563,262	204,743	74,519	2,112,952
Gain on sale of investments - net	50,642	165	3,466	31,864	1,211	5,825	93,175
Unrealised (diminution) / appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	(53,399)	3,804	(1,906)	(36,825)	(6,575)	(2,356)	(97,257)
	(2,757)	3,969	1,560	(4,960)	(5,363)	3,469	(4,083)
Total income	840,209	272,086	160,904	558,302	199,380	77,988	2,108,869
EXPENSES							
Remuneration of ABL Asset Management Company Limited - Management Company	62,201	7,064	12,090	41,162	15,590	5,795	143,902
Punjab Sales Tax on remuneration of the Management Company	9,952	1,130	1,934	6,586	2,494	927	23,024
Remuneration of Central Depository Company of Pakistan Limited - Trustee	3,601	1,267	700	2,383	1,231	336	9,518
Sindh Sales Tax on remuneration of Trustee	540	190	105	357	185	50	1,428
Annual fee to the Securities and Exchange Commission of Pakistan	4,911	1,728	954	3,250	1,231	458	12,531
Auditors' remuneration	84	25	18	32	19	9	187
Legal and professional charges	23	17	17	17	17	17	107
Amortisation of preliminary expenses and floatation costs	-	-	-	-	-	-	-
Printing charges	24	(7)	5	9	6	3	40
Listing fee	10	6	4	5	4	3	31
Securities transaction costs	3,671	54	886	1,848	993	453	7,905
Bank charges	0	4	3	12	-	-	19
Total operating expenses	85,018	11,477	16,717	55,661	21,769	8,051	198,693
Net income for the period before taxation	755,191	260,609	144,187	502,641	177,611	69,937	1,910,177
Taxation	-	-	-	-	-	-	-
Net income for the period after taxation	755,191	260,609	144,187	502,641	177,611	69,937	1,910,177
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the period	755,191	260,609	144,187	502,641	177,611	69,937	1,910,177

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL SPECIAL SAVINGS FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	March 31, 2026																		
	Special Savings Plan I			Special Savings Plan II			Special Savings Plan III			Special Savings Plan IV			Special Savings Plan V			Special Savings Plan VI			Total
	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	
	(Rupees in '000)																		
Net assets at the beginning of the period (audited)	35,524,478	(298,791)	35,225,687	9,739,627	(113,491)	9,626,136	1,012,289	(40,310)	971,979	7,168,642	16,965	7,185,607	1,616,314	16,774	1,633,088	789,257	(3,743)	785,514	55,428,011
Issue of units:																			
- Capital value (at net assets value per unit at the beginning of the period)																			
Special Savings Plan I - 2,719,918,370 units	27,494,839	-	27,494,839	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,494,839
Special Savings Plan II - 1,715,252,092 units	-	-	-	18,426,953	-	18,426,953	-	-	-	-	-	-	-	-	-	-	-	-	18,426,953
Special Savings Plan III - 86,878,208 units	-	-	-	-	-	-	887,087	-	887,087	-	-	-	-	-	-	-	-	-	887,087
Special Savings Plan IV - 2,551,864,215 units	-	-	-	-	-	-	-	-	-	25,890,449	-	25,890,449	-	-	-	-	-	-	25,890,449
Special Savings Plan V - 267,496,081 units	-	-	-	-	-	-	-	-	-	-	-	-	2,707,488	-	2,707,488	-	-	-	2,707,488
Special Savings Plan VI - 1,136,889,535 units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,432,220	-	11,432,220	11,432,220
- Element of income	1,360,082	-	1,360,082	153,502	-	153,502	4,174	-	4,174	525,630	-	525,630	45,270	-	45,270	345,333	-	345,333	2,433,991
Total proceeds on issuance of units	28,854,921	-	28,854,921	18,580,455	-	18,580,455	891,262	-	891,262	26,416,079	-	26,416,079	2,752,758	-	2,752,758	11,777,553	-	11,777,553	89,273,028
Redemption of units:																			
- Capital value (at net assets value per unit at the beginning of the period)																			
Special Savings Plan I - 3,132,709,232 units	31,667,618	-	31,667,618	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,667,618
Special Savings Plan II - 1,795,855,196 units	-	-	-	19,292,872	-	19,292,872	-	-	-	-	-	-	-	-	-	-	-	-	19,292,872
Special Savings Plan III - 90,027,412 units	-	-	-	-	-	-	919,243	-	919,243	-	-	-	-	-	-	-	-	-	919,243
Special Savings Plan IV - 2,961,384,715 units	-	-	-	-	-	-	-	-	-	30,045,321	-	30,045,321	-	-	-	-	-	-	30,045,321
Special Savings Plan V - 213,875,985 units	-	-	-	-	-	-	-	-	-	-	-	-	2,164,767	-	2,164,767	-	-	-	2,164,767
Special Savings Plan VI - 1,138,088,192 units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,444,273	-	11,444,273	11,444,273
- Element of / loss / (income)	134,696	1,219,528	1,354,224	9,839	154,295	164,134	3,162	17,164	20,326	461,996	446,576	908,572	32,934	30,905	63,839	333,079	356,659	689,738	3,200,834
Total payments on redemption of units	31,802,314	1,219,528	33,021,842	19,302,711	154,295	19,457,007	922,405	17,164	939,569	30,507,317	446,576	30,953,893	2,197,702	30,905	2,228,606	11,777,352	356,659	12,134,012	98,734,928
Total comprehensive income for the period	-	2,391,918	2,391,918	-	701,903	701,903	-	84,118	84,118	-	608,641	608,641	-	173,942	173,942	-	403,642	403,642	4,364,164
Distribution during the period																			
Special Savings Plan II -* Re. 0.2507 per unit (Jul 1, 25 to Sept 11, 25)	-	-	-	(1)	(184,893)	(184,894)	-	-	-	-	-	-	-	-	-	-	-	-	(184,894)
Special Savings Plan IV - Re. 0.7623 per unit on March 4, 2026	-	-	-	-	-	-	-	-	-	(61,508)	(142,167)	(203,675)	-	-	-	-	-	-	(203,675)
Total distribution during the period	-	-	-	(1)	(184,893)	(184,894)	-	-	-	(61,508)	(142,167)	(203,675)	-	-	-	-	-	-	(388,569)
Net assets at end of the period (un-audited)	32,577,085	873,599	33,450,684	9,017,370	249,223	9,266,593	981,146	26,644	1,007,790	3,015,896	36,863	3,052,759	2,171,371	159,811	2,331,182	789,458	43,240	832,698	49,941,706
			-			-			-			-			-			-	

ABL SPECIAL SAVINGS FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	March 31, 2026																		
	Special Savings Plan I			Special Savings Plan II			Special Savings Plan III			Special Savings Plan IV			Special Savings Plan V			Special Savings Plan VI			Total
	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	
	---------- (Rupees in '000) ----------																		
		(Rupees in '000)			(Rupees in '000)			(Rupees in '000)			(Rupees in '000)			(Rupees in '000)			(Rupees in '000)		(Rupees in '000)
Undistributed income carried forward																			
- Realised (loss) / income		(324,968)			(109,175)			(41,937)			15,970			15,287			(4,033)		
- Unrealised income / (loss)		26,177			(4,316)			1,627			995			1,487			290		
		(298,791)			(113,491)			(40,310)			16,965			16,774			(3,743)		
Accounting income available for distribution for the period																			
- relating to capital gains		7,041			4,316			-			10,989			-			8,837		
- excluding capital gains		1,165,348			543,291			66,954			151,077			143,037			38,146		
		1,172,390			547,607			66,954			162,065			143,037			46,983		
Distribution during the period		-			(184,893)			-			(142,167)			-			-		
Undistributed income carried forward		873,599			249,223			26,644			36,863			159,811			43,240		
Undistributed income carried forward																			
- Realised income / (loss)		878,481			249,223			27,411			37,599			164,663			43,259		
- Unrealised (loss) / income		(4,882)			-			(767)			(736)			(4,852)			(20)		
		873,599			249,223			26,644			36,863			159,811			43,240		
			(Rupees)			(Rupees)			(Rupees)			(Rupees)			(Rupees)			(Rupees)	
Net asset value per unit at the beginning of the period			10.1087			10.7430			10.2107			10.1457			10.1216			10.0557	
Net asset value per unit at the end of the period			10.8893			11.3639			10.9492			10.2194			10.8444			10.8258	

* Special Savings Plan II distributes dividends on a daily basis on each business day, starting from July 1, 2025 to September 11, 2025. The cumulative distribution per unit for the period ended December 31, 2025, amounted to Rs. 0.2507 per unit.

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL SPECIAL SAVINGS FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	March 31, 2025																		
	Special Savings Plan I			Special Savings Plan II			Special Savings Plan III			Special Savings Plan IV			Special Savings Plan V			Special Savings Plan VI			Total
	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	
	(Rupees in '000)																		
Net assets at the beginning of the period (audited)	19,850,126	(298,809)	19,551,317	11,692,790	(119,468)	11,573,322	7,138,287	(41,551)	7,096,736	10,160,223	16,947	10,177,170	7,847,269	14,978	7,862,247	5,640,273	(4,481)	5,635,792	61,896,584
Issue of units:																			
- Capital value (at net assets value per unit at the beginning of the period)																			
Special Savings Plan I - 2,541,611,453 units	25,692,388	-	25,692,388	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,692,387
Special Savings Plan II - 735,019,295 units	-	-	-	7,896,312	-	7,896,312	-	-	-	-	-	-	-	-	-	-	-	-	7,896,312
Special Savings Plan III - 57,423,323 units	-	-	-	-	-	-	585,563	-	585,563	-	-	-	-	-	-	-	-	-	585,563
Special Savings Plan IV - 2,390,548,710 units	-	-	-	-	-	-	-	-	-	24,253,790	-	24,253,790	-	-	-	-	-	-	24,253,790
Special Savings Plan V - 472,758,521 units	-	-	-	-	-	-	-	-	-	-	-	-	4,775,523	-	4,775,523	-	-	-	4,775,523
Special Savings Plan VI - 526,060,423 units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,282,278	-	5,282,278	5,282,278
- Element of income	2,291,559	-	2,291,559	1,723	-	1,723	39,796	-	39,796	2,302,121	-	2,302,121	332,825	-	332,825	137,942	-	137,942	5,105,966
Total proceeds on issuance of units	27,983,947	-	27,983,947	7,898,035	-	7,898,035	625,358	-	625,358	26,555,911	-	26,555,911	5,108,348	-	5,108,348	5,420,219	-	5,420,219	73,591,818
Redemption of units:																			
- Capital value (at net assets value per unit at the beginning of the period)																			
Special Savings Plan I - 1,871,175,923 units	18,915,156	-	18,915,156	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,915,156
Special Savings Plan II - 934,406,778 units	-	-	-	10,038,332	-	10,038,332	-	-	-	-	-	-	-	-	-	-	-	-	10,038,332
Special Savings Plan III - 379,352,578 units	-	-	-	-	-	-	3,868,372	-	3,868,372	-	-	-	-	-	-	-	-	-	3,868,372
Special Savings Plan IV - 1,547,268,758 units	-	-	-	-	-	-	-	-	-	15,698,125	-	15,698,125	-	-	-	-	-	-	15,698,125
Special Savings Plan V - 735,180,124 units	-	-	-	-	-	-	-	-	-	-	-	-	7,426,349	-	7,426,349	-	-	-	7,426,349
Special Savings Plan VI - 831,594,081 units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,350,202	-	8,350,202	8,350,202
- Element of / loss / (income)	1,472,728	203,004	1,675,732	4,475	21	4,496	138,807	194,120	332,927	795,140	562,405	1,357,545	9,511	397,024	406,535	(33,087)	283,659	250,572	4,027,804
Total payments on redemption of units	20,387,884	203,004	20,590,888	10,042,807	21	10,042,828	4,007,179	194,120	4,201,299	16,493,265	562,405	17,055,669	7,435,860	397,024	7,832,883	8,317,115	283,659	8,600,774	68,324,340
Total comprehensive income for the period	-	2,900,053	2,900,053	-	1,197,668	1,197,668	-	808,833	808,833	-	1,606,871	1,606,871	-	786,186	786,186	-	515,744	515,744	7,815,354
Distribution during the period																			
Special Savings Plan II -* Re. 1.1551 per unit (Aug 6, 24 to Mar 31, 25)	-	-	-	(3,238)	(1,178,776)	(1,182,013)	-	-	-	-	-	-	-	-	-	-	-	-	(1,182,013)
Special Savings Plan VI - Re. 1.1296 per unit on December 31, 2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(80,990)	(247,316)	(328,306)	(328,306)
Total distribution during the period	-	-	-	(3,238)	(1,178,776)	(1,182,013)	-	-	-	-	-	-	-	-	-	(80,990)	(247,316)	(328,306)	(1,510,320)
Net assets at end of the period (un-audited)	27,446,189	2,398,240	29,844,429	9,544,780	(100,597)	9,444,183	3,756,467	573,162	4,329,629	20,222,870	1,061,413	21,284,283	5,519,757	404,140	5,923,897	2,662,388	(19,713)	2,642,675	73,469,096
			-			-			-			-			-			-	

ABL SPECIAL SAVINGS FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	March 31, 2025																		
	Special Savings Plan I			Special Savings Plan II			Special Savings Plan III			Special Savings Plan IV			Special Savings Plan V			Special Savings Plan VI			Total
	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	Capital value	Undist-ributed income	Total	
	(Rupees in '000)																		
		(Rupees in '000)			(Rupees in '000)			(Rupees in '000)			(Rupees in '000)			(Rupees in '000)			(Rupees in '000)		(Rupees in '000)
Undistributed income carried forward																			
- Realised (loss) / income		(297,872)			(119,468)			(39,113)			17,223			16,005			11,434		
- Unrealised loss		(937)			-			(2,439)			(276)			(1,028)			(15,915)		
		(298,809)			(119,468)			(41,551)			16,947			14,978			(4,481)		
Accounting income available for distribution for the period																			
- relating to capital gains		321,272			62			143,098			127,854			125,932			98,545		
- excluding capital gains		2,375,777			1,197,584			471,615			916,612			263,230			133,540		
		2,697,049			1,197,647			614,713			1,044,466			389,162			232,085		
Distribution during the period		-			(1,178,776)			-			-			-			(247,316)		
Undistributed income carried forward		2,398,240			(100,597)			573,162			1,061,412			404,140			(19,713)		
Undistributed income carried forward																			
- Realised income / (loss)		2,414,309			(100,510)			568,751			1,097,589			410,646			(18,661)		
- Unrealised (loss) / income		(16,068)			(87)			4,411			(36,176)			(6,507)			(1,052)		
		2,398,240			(100,597)			573,162			1,061,412			404,140			(19,713)		
			(Rupees)			(Rupees)			(Rupees)			(Rupees)			(Rupees)			(Rupees)	
Net asset value per unit at the beginning of the period			10.1087			10.7430			10.1973			10.1457			10.1014			10.0412	
Net asset value per unit at the end of the period			11.4586			10.7577			11.5760			11.5276			11.4823			10.3337	

* Special Savings Plan II distributes dividends on a daily basis on each business day, starting from August 6, 2024. The cumulative distribution per unit for the period ended March 31, 2025, amounted to Rs. 1.1551 per unit.

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL SPECIAL SAVINGS FUND
CONDENSED INTERIM CASH FLOWS STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	March 31, 2026						
	Special Savings Plan I	Special Savings Plan II	Special Savings Plan III	Special Savings Plan IV	Special Savings Plan V	Special Savings Plan VI	Total
	Rupees in '000						
CASH FLOWS FROM OPERATING ACTIVITIES							
Net income for the period before taxation	2,391,918	701,903	84,118	608,641	173,942	403,642	4,364,165
Adjustments:							
Profit on savings accounts	(607,104)	(534,423)	(16,810)	(344,647)	(30,476)	(186,427)	(1,719,886)
Income from government securities	(2,051,849)	(183,185)	(81,846)	(280,445)	(158,308)	(225,463)	(2,981,095)
Income from Gop Ijara sukuk	-	-	-	-	(13,376)	-	(13,376)
Unrealised diminution / (appreciation) on re-measurement of investments classified as financial assets at fair value through profit or loss	4,882	-	767	736	4,852	(20)	11,218
	(2,654,071)	(717,608)	(97,889)	(624,355)	(200,044)	(411,909)	(4,705,875)
(Increase) / decrease in assets							
Prepayments and other receivable	(28,814)	-	(154)	(5,043)	(2,319)	(6,474)	(42,803)
Increase / (decrease) in liabilities							
Payable to ABL Asset Management Company Limited - Management Company	(11,550)	(154)	(2,040)	(8,891)	(2,081)	(355)	(25,071)
Payable to Central Depository Company of Pakistan Limited - Trustee	97	(3)	(115)	(747)	(157)	211	(713)
Payable to Securities and Exchange Commission of Pakistan	115	(5)	(136)	(886)	(136)	250	(798)
Accrued expenses and other liabilities	(772,507)	(7,342)	(76,370)	(151,443)	(109,245)	60,884	(1,056,024)
	(783,653)	(7,504)	(78,660)	(161,967)	(111,619)	60,990	(1,082,413)
Profit received on savings accounts	482,202	446,388	17,691	329,764	30,863	161,284	1,468,191
Profit received on government securities	1,586,263	183,185	77,276	325,560	161,284	247,100	2,580,667
Profit received on GoP Ijara sukuk	-	-	-	-	9,733	-	9,733
Net amount (paid) / receive on purchase and sale of investments	7,556,065	9,512,499	589,959	(1,110,236)	(1,670,375)	(263,793)	14,614,120
	9,624,529	10,142,072	684,926	(454,912)	(1,465,758)	144,590	18,675,447
Net cash generated from / (used in) operating activities	8,549,909	10,118,863	592,341	(637,635)	(1,605,798)	190,840	17,208,520
CASH FLOWS FROM FINANCING ACTIVITIES							
Dividend paid	(678)	(184,894)	-	(203,675)	-	-	(389,247)
Receipts against issuance of units	28,854,921	18,580,157	930,353	32,675,427	3,545,483	12,049,450	96,635,791
Payments against redemption of units	(38,420,205)	(19,455,760)	(939,530)	(30,953,525)	(2,192,104)	(12,175,115)	(104,136,239)
Net cash (used in) / generated from financing activities	(9,565,962)	(1,060,497)	(9,177)	1,518,227	1,353,378	(125,665)	(7,889,695)
Net (decrease) / increase in cash and cash equivalents during the period	(1,016,053)	9,058,366	583,164	880,592	(252,420)	65,175	9,318,824
Cash and cash equivalents at the beginning of the period	13,709,734	123,316	168,972	1,135,489	1,337,468	572,936	17,047,915
Cash and cash equivalents at the end of the period	12,693,681	9,181,682	752,136	2,016,081	1,085,048	638,111	26,366,739

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL SPECIAL SAVINGS FUND
CONDENSED INTERIM CASH FLOWS STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	March 31, 2025						
	Special Savings Plan I	Special Savings Plan II	Special Savings Plan III	Special Savings Plan IV	Special Savings Plan V	Special Savings Plan VI	Total
	Rupees in '000						
CASH FLOWS FROM OPERATING ACTIVITIES							
Net income for the period before taxation	2,900,053	1,197,668	808,833	1,606,871	786,186	515,744	7,815,354
Adjustments:							
Profit on savings accounts	(143,140)	(934,658)	(64,823)	(56,672)	(68,294)	(25,791)	(1,293,377)
Income from government securities	(2,658,041)	(310,514)	(666,986)	(1,561,527)	(631,832)	(426,918)	(6,255,818)
Income from Gop Ijara sukuk	(1,824)	-	-	-	(25,901)	-	(27,725)
Income from term deposit receipt	-	-	-	-	-	-	-
Unrealised (appreciation) / diminution on re-measurement of investments classified as financial assets at fair value through profit or loss	16,068	87	(4,411)	36,176	6,507	(1,052)	53,376
	(2,786,937)	(1,245,085)	(736,220)	(1,582,022)	(719,520)	(453,760)	(7,523,544)
(Increase) / decrease in assets							
Prepayments and other receivable	40	78	70	12	11	10	220
Increase / (decrease) in liabilities							
Payable to ABL Asset Management Company Limited - Management Company	11,956	(1,804)	(3,291)	9,275	(5,727)	(2,540)	7,869
Payable to Central Depository Company of Pakistan Limited - Trustee	434	(79)	(105)	638	79	(126)	842
Payable to Securities and Exchange Commission of Pakistan	494	(106)	(131)	749	63	(155)	914
Dividend payable	-	-	-	-	-	-	-
Accrued expenses and other liabilities	(9,212)	(19,234)	(19,364)	(26,414)	(68,534)	(16,998)	(159,756)
	3,672	(21,223)	(22,890)	(15,751)	(74,119)	(19,819)	(150,131)
Profit received on savings accounts	163,352	1,115,248	76,941	63,549	94,199	30,716	1,544,005
Profit received on government securities	3,058,248	310,514	941,998	1,089,789	777,662	554,959	6,733,171
Profit received on GoP Ijara sukuk	2,104	-	-	-	17,647	-	19,751
Profit received on term deposit receipt	-	-	-	-	-	-	-
Net amount (paid) / receive on purchase and sale of investments	2,280,938	(8,424,440)	1,573,306	(11,109,872)	913,582	1,319,956	(13,446,531)
	5,504,642	(6,998,677)	2,592,246	(9,956,534)	1,803,090	1,905,631	(5,149,604)
Net cash generated from / (used in) operating activities	5,621,470	(7,067,241)	2,642,039	(9,947,425)	1,795,647	1,947,805	(5,007,704)
CASH FLOWS FROM FINANCING ACTIVITIES							
Dividend paid	-	(1,182,013)	-	-	-	(328,306)	(1,510,320)
Receipts against issuance of units	27,983,947	7,898,035	1,324,877	26,555,911	5,108,557	5,420,219	74,291,547
Payments against redemption of units	(20,587,015)	(10,042,828)	(4,199,195)	(17,048,245)	(8,531,646)	(8,595,889)	(69,004,816)
Net cash generated from / (used in) financing activities	7,396,932	(3,326,806)	(2,874,317)	9,507,667	(3,423,089)	(3,503,975)	3,776,412
Net increase / (decrease) in cash and cash equivalents during the period	13,018,402	(10,394,047)	(232,278)	(439,758)	(1,627,441)	(1,556,170)	(1,231,293)
Cash and cash equivalents at the beginning of the period	1,343,984	11,419,121	1,558,018	2,226,875	4,101,564	2,267,881	22,917,443
Cash and cash equivalents at the end of the period	14,362,386	1,025,074	1,325,740	1,787,117	2,474,123	711,711	21,686,150

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC CASH FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		------------- (Rupees in '000) -------------	
Assets			
Bank balances	4	3,161,288	12,125,446
Investments	5	4,845,313	2,151,725
Receivable against issuance and conversion of units		319,833	415,682
Interest / profit receivable		73,003	171,519
Deposits and other receivable	6	4,039	7,887
Total assets		8,403,476	14,872,259
Liabilities			
Payable to ABL Asset Management Company Limited - Management Company	7	4,621	7,743
Payable to the Central Depository Company of Pakistan Limited - Trustee	8	467	765
Payable to the Securities and Exchange Commission of Pakistan	9	551	905
Payable against redemption and conversion of units		1,902	826,698
Accrued expenses and other liabilities	10	4,137	27,970
Total liabilities		11,678	864,081
NET ASSETS		8,391,798	14,008,178
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		8,391,798	14,008,178
CONTINGENCIES AND COMMITMENTS	11		
		------------ (Number of units) ------------	
NUMBER OF UNITS IN ISSUE		832,715,767	1,398,428,538
		------------------ (Rupees) ------------------	
NET ASSET VALUE PER UNIT		10.0776	10.0171

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC CASH FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

		Nine months ended March 31,		Quarter ended March 31,	
		2026	2025	2026	2025
	Note	(Rupees in '000)			
Income					
Profit earned on savings accounts		510,181	732,562	103,480	211,337
Profit earned on term deposit receipts		-	169,460	-	-
Profit earned on bai-muajjal		216,816	708,641	101,609	188,305
Profit earned on corporate sukuk certificates & GoP Ijarah sukuks		127,802	346,749	53,850	62,076
		854,799	1,957,412	258,939	461,718
Loss on sale of investments - net		(15,068)	(2,167)	(14,432)	(826)
Net unrealised (diminution) / appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net		(9,516)	94	(9,516)	(2,510)
		(24,584)	(2,073)	(23,948)	(3,336)
Total income		830,215	1,955,339	234,991	458,382
Expenses					
Remuneration of ABL Asset Management Company Limited - Management Company	7.1	43,614	73,900	12,933	22,843
Punjab Sales Tax on remuneration of Management Company	7.2	6,978	11,824	2,069	3,655
Remuneration of Central Depository Company of Pakistan Limited- Trustee		4,361	7,262	1,293	2,284
Sindh Sales Tax on remuneration of Trustee		654	1,089	194	343
Annual fee to the Securities and Exchange Commission of Pakistan		5,947	9,903	1,763	3,115
Provision against advance tax refundable		3,882	893	1,275	893
Securities transaction costs		115	26	9	5
Settlement and bank charges		-	18	-	-
Auditors' remuneration		1,040	642	341	211
Amortisation of deferred formation cost		-	138		27
Legal and professional charges		183	139	141	101
Shariah advisor fee		452	365		123
Printing charges		-	163	-	52
Listing fee		-	31	-	31
Rating fee		227	206	1	-
Total operating expenses		67,453	106,599	20,019	33,683
Net income for the period before taxation		762,762	1,848,740	214,972	424,699
Taxation	12	-	-	-	-
Net income for the period after taxation		762,762	1,848,740	214,972	424,699
Allocation of net income for the period:					
Net income for the period after taxation		762,762	1,848,740		
Income already paid on units redeemed		(259,131)	(207,977)		
		503,631	1,640,763		
Accounting income available for distribution:					
-Relating to capital gains		-	-		
-Excluding capital gains		503,631	1,640,763		
		503,631	1,640,763		

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC CASH FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Nine months ended March 31,		Quarter ended March 31,	
	2026	**2025**	**2026**	**2025**
	----------------------(Rupees in '000)----------------------			
Net income for the period after taxation	762,762	1,848,740	214,972	424,699
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	762,762	1,848,740	214,972	424,699

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ISLAMIC CASH FUND
CONDENSED INTERIM MOVEMENT IN UNIT HOLDERS' FUND
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Nine months ended March 31, 2026			Nine months ended March 31, 2025		
	Capital Value	Un distributed Income	Total	Capital Value	Un distributed Income	Total
	----(Rupees in '000)----					
Net assets at the beginning of the period (audited)	13,978,404	29,774	14,008,178	33,327,156	-	33,327,156
Issue of 3,630,924,414 (2025: 2,164,925,654) units						
- Capital value (at net asset value per unit at the beginning of the period)	36,371,333	-	36,371,333	32,509,396	-	32,509,396
- Element of income	172,219	-	172,219	213,606	-	213,606
Total proceeds on issuance of units	36,543,552	-	36,543,552	32,723,002	-	32,723,002
Redemption of 4,196,637,185 (2025: 3,759,089,046) units						
- Capital value (at net asset value per unit at the beginning of the period)	42,038,134	-	42,038,134	52,551,286	-	52,551,286
- Element of loss	49,186	259,131	308,317	45,237	207,977	253,214
Total payments on redemption of units	42,087,320	259,131	42,346,451	52,596,523	207,977	52,804,500
Total comprehensive income for the period	-	762,762	762,762	-	1,848,740	1,848,740
Total distribution during the period						
- Re. 0.1825 per unit on September 5, 2025	(10,609)	(122,385)	(132,994)			
- Re. 0.0783 per unit on October 3, 2025	(42,490)	(73,357)	(115,847)			
- Re. 0.0951 per unit on November 7, 2025	(1,973)	(69,560)	(71,533)			
- Re. 0.0768 per unit on December 5, 2025	(1,072)	(58,314)	(59,386)			
- Re. 0.1484 per unit on January 30, 2026	(30,179)	(99,697)	(129,876)			
- Re. 0.0862 per unit on March 6, 2026	(1,667)	(64,941)	(66,608)			
(2025: 1.0409 per unit during Jul. 1, 24 to Mar. 31, 25)			-	(192,157)	(1,606,360)	(1,798,517)
Net income for the period less distribution	(87,988)	(488,255)	(576,243)	(192,157)	(1,606,360)	(1,798,517)
Net assets as at the end of the period (un-audited)	8,346,648	45,150	8,391,798	13,261,478	34,403	13,295,881
Undistributed income brought forward						
- Realised income		29,359			-	
- Unrealised income		415			-	
		29,774			-	
Accounting income available for distribution						
- Relating to capital gains		-			-	
- Excluding capital gains		503,631			1,640,763	
		503,631			1,640,763	
Distribution for the period		(488,255)			(1,606,360)	
Undistributed income carried forward		45,150			34,403	
Undistributed income carried forward						
- Realised income		54,666			34,309	
- Unrealised (loss) / income		(9,516)			94	
		45,150			34,403	
			(Rupees)			(Rupees)
Net assets value per unit at beginning of the period			10.0171			10.0000
Net assets value per unit at end of the period			10.0776			10.0080

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC CASH FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	2026	2025
		------(Rupees in '000)------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation		762,762	1,848,740
Adjustments:			
Profit earned on savings accounts		(510,181)	(732,562)
Profit earned on term deposit receipts		-	(169,460)
Profit earned on bai-muajjal		(216,816)	(708,641)
Profit earned on corporate sukuk certificates & GoP Ijarah sukuks		(127,802)	(346,749)
Amortisation of deferred formation cost		-	138
Unrealised diminution / (appreciation) on re-measurement of investments classified as "financial assets at fair value through profit or loss"		9,516	(94)
		(845,283)	(1,957,368)
Increase in assets			
Deposits and other receivable		3,848	39
(Decrease) / increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(3,122)	(13,203)
Payable to the Central Depository Company of Pakistan Limited - Trustee		(298)	(1,139)
Payable to the Securities and Exchange Commission of Pakistan		(354)	(1,469)
Accrued expenses and other liabilities		(23,833)	(32,326)
		(27,607)	(48,137)
Interest / profit received on investments and savings accounts		953,315	2,638,749
Net amount received / (paid) on purchase and sale of investments		(2,703,104)	15,573,257
		(1,749,789)	18,212,006
Net cash flows (used in) / generated from operating activities		(1,856,069)	18,055,280
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash payout against distribution		(576,243)	(1,798,517)
Receipts from issuance and conversion of units		36,639,401	32,735,520
Net payments against redemption and conversion of units		(43,171,247)	(53,941,929)
Net cash flows used in financing activities		(7,108,089)	(23,004,926)
Net decrease in cash and cash equivalents during the period		(8,964,158)	(4,949,646)
Cash and cash equivalents at the beginning of the period		12,125,446	12,776,560
Cash and cash equivalents at the end of the period	4	3,161,288	7,826,914

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ISLAMIC DEDICATED STOCK FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		(Rupees in '000)	
Assets			
Balances with banks	4	5,723	2,748
Investments	5 & 14	104,106	155,169
Dividend and profit receivable		115	30
Advances, deposits and other receivables	6	6,221	6,223
Total assets		116,165	164,170
Liabilities			
Payable to ABL Asset Management Company Limited - Management Company	7	232	-
Payable to Digital Custodian Company Limited - Trustee	8	24	24
Payable to the Securities and Exchange Commission of Pakistan	9	10	12
Payable against redemption and conversion of units		-	29,400
Accrued Expenses and Other Liabilities	10	2,412	3,029
Total liabilities		2,678	32,465
NET ASSETS		113,487	131,705
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		113,487	131,705
CONTINGENCIES AND COMMITMENTS	11		
		(Number of units)	
NUMBER OF UNITS IN ISSUE		7,074,681	9,125,361
		(Rupees)	
NET ASSET VALUE PER UNIT		16.0412	14.4329

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL ISLAMIC DEDICATED STOCK FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

		Nine Months Ended (Un-audited) March 31,		Quarter Ended (Un-audited) March 31,	
		2026	2025	2026	2025
	Note	(Rupees in '000)			
Income					
Profit on savings accounts with banks		3	281	0	21
Dividend income		3,846	7,110	1,150	1,880
		3,849	7,391	1,150	1,901
Gain on sale of investments - net		13,266	30,269	6,635	20,910
Unrealised appreciation / (diminution) on re-measurement of investments classified as financial assets 'at fair value through profit or loss' - net	5.2	2,588	39,729	(24,614)	(13,169)
		15,854	69,998	(17,979)	7,741
Total Income/ (loss)		19,703	77,389	(16,829)	9,642
Expenses					
Remuneration of ABL Asset Management Company Limited - Management Company	7.1	1,999	2,648	673	962
Punjab Sales Tax on remuneration of the Management Company	7.2	320	424	108	154
Remuneration of Digital Custodian Company Limited - Trustee	8.1	188	188	62	62
Sindh sales tax on remuneration of the Trustee	8.2	28	28	9	9
Fees to the Securities and Exchange Commission of Pakistan (SECP)	9.1	95	126	32	46
Brokerage expense		359	409	121	148
Charity expense	10.1	282	401	97	85
Legal & professional charges		291	314	289	80
Auditors' remuneration		1,085	596	304	192
Provision for advance tax		-	700	-	700
Annual listing fee			31	-	31
Shariah advisory fee		481	353	158	109
Printing charges		-	160	-	49
Settlement and bank charges		414	642	133	240
Total operating expenses		5,542	7,020	1,986	2,867
Net income/ (loss) for the period before taxation		14,161	70,369	(18,815)	6,775
Taxation	12	-	-	-	-
Net income/ (loss) for the period after taxation		14,161	70,369	(18,815)	6,775
Allocation of net income for the period:					
Net income for the period after taxation		14,161	70,369		
Income already paid on units redeemed		(2,783)	(6,409)		
		11,378	63,960		
Accounting income available for distribution:					
-Relating to capital gains	16.2	11,378	63,960		
-Excluding capital gains		-	-		
		11,378	63,960		

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC DEDICATED STOCK FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Nine Months Ended (Un-audited) March 31,		Quarter Ended (Un-audited) March 31,	
	2026	2025	2026	2025
	--------------------------(Rupees in '000)-------------------------			
Net income/ (loss) for the period after taxation	14,161	70,369	(18,815)	6,775
Other comprehensive income for the period	-	-	-	-
Total comprehensive income/ (loss) for the period	14,161	70,369	(18,815)	6,775

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL ISLAMIC DEDICATED STOCK FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	(Un-audited) March 31, 2026			(Un-audited) March 31, 2025		
	Capital Value	Un-distributed income	Total	Capital Value	Un-distributed income	Total
	-----------------------------------(Rupees	in '000)-----------------------------------				
Net assets at the beginning of the period (audited)	707,503	(575,798)	131,705	800,703	(626,213)	174,490
Issue of NIL (2025: 25,059) units						
Capital value (at net asset value per unit at the beginning of the period)	-	-	-	412	-	412
Element of income	-	-	-	(89)	-	(89)
Total proceeds on issuance of units	-	-	-	323	-	323
Redemption of 2,050,680 (2025: 6,906,655) units						
Capital value (at net asset value per unit at the beginning of the period)	29,597	-	29,597	67,434	-	67,434
Element of loss	(1)	2,783	2,782	12,036	6,409	18,445
Total payments on redemption of units	29,596	2,783	32,379	79,470	6,409	85,879
Total comprehensive income for the period	-	14,161	14,161	-	70,369	70,369
Total distribution during the period	-	-	-	-	-	-
Net assets at the end of the period (un-audited)	677,907	(564,420)	113,487	721,556	(562,253)	159,303
Undistributed (loss) brought forward						
- Realised (loss)		(613,448)			(662,333)	
- Unrealised income		37,650			36,120	
		(575,798)			(626,213)	
Accounting income/ (loss) available for distribution						
-Relating to capital gains		11,378			63,960	
-Excluding capital gains		-			-	
		11,378			63,960	
Undistributed (loss) carried forward		(564,420)			(562,253)	
Undistributed (loss) carried forward						
- Realised (loss)		(567,008)			(601,982)	
- Unrealised income		2,588			39,729	
		(564,420)			(562,253)	
			Rupees			**Rupees**
Net assets value per unit at beginning of the period			14.4329			9.7636
Net assets value per unit at end of the period			16.0412			14.4953

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC DEDICATED STOCK FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
		-------------(Rupees	in '000)-------------
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation		14,161	70,369
Adjustments:			
Profit on savings accounts with banks		(3)	(281)
Dividend income		(3,846)	(6,709)
Unrealised (appreciation) on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.2	(2,588)	(39,729)
		(6,437)	(46,719)
Decrease in assets			
Advance and deposits		2	699
		2	699
Increase / (decrease) in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		232	42
Payable to the Central Depository Company of Pakistan Limited - Trustee		-	1
Payable to the Securities and Exchange Commission of Pakistan		(2)	2
Payable against redemption and conversion of units		(29,400)	-
Accrued expenses and other liabilities		(617)	712
		(29,787)	757
Dividend received		3,761	4,862
Profit on savings accounts with banks		3	346
Net amount received on sale of investments		53,651	61,546
		57,415	66,754
Net cash flow generated from operating activities		35,354	91,860
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from issuance and conversion of units - net of refund of capital		-	323
Payments against redemption and conversion of units		(32,379)	(85,879)
Net cash flow used in financing activities		(32,379)	(85,556)
Net increase in cash and cash equivalents during the period		2,975	6,304
Cash and cash equivalents at the beginning of the period		2,748	3,482
Cash and cash equivalents at the end of the period	4	5,723	9,786

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL FINANCIAL SECTOR FUND
CONDENSEND INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	March 31, 2026 (Un-audited)	June 30, 2025 (Audited)
		-------------Rupees in '000-------------	
ASSETS			
Bank balances	4	46,282,269	50,312,653
Investments	5	6,168,271	7,855,853
Receivable against issuance and conversion of units		118,593	335,617
Interest / profit receivable		561,155	40,480
Deposits and advances	6	6,510	2,617
Deferred formation cost	7	152	300
Total assets		53,136,950	58,547,520
LIABILITIES			
Payable against redemption and conversion of units		214,223	3,434,067
Payable to ABL Asset Management Company Limited - Management Company	8	52,345	37,597
Payable to Central Depository Company of Pakistan Limited - Trustee	9	3,787	2,131
Payable to the Securities and Exchange Commission of Pakistan (SECP)	10	3,292	1,852
Dividend payable		-	487
Accrued expenses and other liabilities	11	13,677	294,084
Total liabilities		287,324	3,770,218
NET ASSETS		52,849,626	54,777,302
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		52,849,626	54,777,302
CONTINGENCIES AND COMMITMENTS	12		
		--------Number of units-------	
NUMBER OF UNITS IN ISSUE		4,902,033,774	5,471,993,355
		------Rupees------	
NET ASSET VALUE PER UNIT		10.7812	10.0105

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL FINANCIAL SECTOR FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	For the Nine months ended March 31, 2026	For the Nine months ended March 31, 2025	For the Quarter ended March 31, 2026	For the Quarter ended March 31, 2025
		----------(Rupees in '000)----------			
INCOME					
Income on term deposit receipts and placements		347,179	397,071	37,080	243,066
Income on savings accounts with banks		2,712,384	1,295,088	1,041,015	464,018
Income on government securities		636,969	488,688	274,003	163,694
Realised (loss) / gain on sale of investment		(5,327)	5,408	(7,856)	(15,429)
Unrealised (dimunition) / appreciation on re-measurement of investments classified as financial assets 'at fair value through profit or loss' - net	5.5	(27,622)	(2,363)	(29,805)	1,566
		(32,949)	3,045	(37,661)	(13,863)
Total income		3,663,583	2,183,892	1,314,437	856,915
EXPENSES					
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	335,824	165,173	122,406	84,348
Punjab Sales Tax on remuneration of the Management Company	8.2	53,732	26,428	19,585	13,496
Remuneration of Central Depository Company of Pakistan Limited - Trustee	9.1	24,382	10,429	9,196	5,060
Sindh Sales Tax on remuneration of the Trustee	9.2	3,657	1,564	1,379	759
Fees to the Securities and Exchange Commission of Pakistan (SECP)	10	24,381	10,429	9,196	5,060
Securities transaction cost		1,772	3,443	278	1,047
Auditors' remuneration		892	535	293	176
Annual listing fee		-	-	-	-
Annual rating fee		213	193	213	104
Amortisation of deferred formation cost	7	148	75	98	25
Printing charges		-	135	-	44
Legal and professional charges		497	402	246	267
Provision against advance tax refundable	6.2	4,264	189	3,761	189
Bank and settlement charges		77	107	59	14
Total operating expenses		449,839	219,102	166,710	110,589
Net income for the period before taxation		3,213,744	1,964,790	1,147,727	746,326
Taxation	13	-	-	-	
Net income for the period after taxation		3,213,744	1,964,790	1,147,727	746,326
Allocation of net income for the period					
Net income for the period		3,213,744	1,964,790		
Income already paid on units redeemed		(744,565)	(82,217)		
		2,469,179	1,882,573		
Accounting income available for distribution					
- Relating to capital gains		-	3,045		
- Excluding capital gains		2,469,179	1,879,528		
		2,469,179	1,882,573		

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL FINANCIAL SECTOR FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	For the Nine months ended March 31,		For the Quarter ended March 31,	
	2026	2025	2026	2025
	----------------------(Rupees in '000)----------------------			
Net income for the period after taxation	3,213,744	1,964,790	1,147,727	746,326
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	3,213,744	1,964,790	1,147,727	746,326

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL FINANCIAL SECTOR FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	For the Nine months ended March 31, 2026			For the Nine months ended March 31, 2025		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	----------Rupees in '000----------					
Net assets at beginning of the period (audited)	54,770,724	6,578	54,777,302	13,389,449	15,478	13,404,928
Issue of 5,357,358,437 (2025: 4,772,645,350) units						
-Capital value (at net asset value per unit at the beginning for the period	53,629,837	-	53,629,837	47,726,453	-	47,726,453
- Element of income	2,532,416	-	2,532,416	4,283,832	-	4,283,832
Total proceeds on issuance of units	56,162,253	-	56,162,253	52,010,285	-	52,010,285
Redemption of 5,927,318,017 (2025: 3,041,408,140) units						
-Capital value (at net asset value per unit at the beginning for the period)	59,335,417	-	59,335,417	30,414,081	-	30,414,081
- Element of loss	1,223,691	744,565	1,968,256	2,477,845	82,217	2,560,062
Total payments on redemption of units	60,559,108	744,565	61,303,673	32,891,926	82,217	32,974,143
Total comprehensive income for the period	-	3,213,744	3,213,744	-	1,964,790	1,964,790
Net assets at end of the period (un-audited)	50,373,869	2,475,757	52,849,626	32,507,808	1,898,051	34,405,861
Undistributed income brought forward						
- Realised income		4,511			15,444	
- Unrealised income		2,067			34	
		6,578			15,478	
Accounting income available for distribution						
- Relating to capital gain		-			3,045	
- Excluding capital gain		2,469,179			1,879,528	
		2,469,179			1,882,573	
Distributions for the period		-			-	
Undistributed income carried forward		2,475,757			1,898,051	
Undistributed income carried forward						
- Realised income		2,503,379			1,900,414	
- Unrealised loss		(27,622)			(2,363)	
		2,475,757			1,898,051	
			(Rupees)			**(Rupees)**
Net asset value per unit at beginning of the period			10.0105			-
Net asset value per unit at end of the period			10.7812			11.2059

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL FINANCIAL SECTOR FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	March 31, 2026	March 31, 2025
		----------(Rupees in '000)----------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation		3,213,744	1,964,790
Adjustments for:			
Income on term deposit receipts and placements		(347,179)	(397,071)
Income on savings accounts with banks		(2,712,384)	(1,295,088)
Income on government securities		(636,969)	(488,688)
Realised loss on sale of investment		5,327	-
Unrealised dimunition on re-measurement of investments classified as financial assets 'at fair value through profit or loss' - net	5.5	27,622	2,363
Amortisation of deferred formation cost	7	148	75
Provision against advance tax refundable	6.2	4,264	-
		(3,659,171)	(2,178,409)
(Increase) / decrease in assets			
Deposits and advances		(8,157)	5,526
Increase / (Decrease) in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		14,748	27,629
Payable to Central Depositary Company of Pakistan - Trustee		1,656	1,361
Payable to the Securities and Exchange Commission of Pakistan (SECP)		1,440	1,169
Accrued expenses and other liabilities		(280,407)	(7,266)
		(262,563)	22,893
		(716,147)	(185,200)
Income on saving accounts received		2,318,080	1,245,957
Income from term deposit receipts and placements		358,768	352,064
Income from letter government securities		499,009	590,405
Net amount reveived / (paid) on purchase and sale of investments		1,654,633	(2,983,189)
Net cash generated from / (used in) operating activities		4,114,343	(979,963)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from issuance of units - net of refund		56,379,277	52,006,732
Net payments against redemption of units		(64,523,517)	(33,047,096)
Dividend Paid		(487)	(250)
Net cash (used in) / generated from financing activities		(8,144,727)	18,959,386
Net (decrease) / increase in cash and cash equivalents		(4,030,384)	17,979,423
Cash and cash equivalents at the beginning for the period		50,312,653	9,214,992
Cash and cash equivalents at the end for the period		46,282,269	27,194,415

The annexed notes from 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL ISLAMIC SOVEREIGN FUND
CONDENSEND INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		-----Rupees in '000-----	
Assets			
Bank balances	4	112,946	620,716
Receivable against sale of units		-	522,709
Investments	5	490,306	1,372,947
Profit receivable	6	1,029	35,406
Deposit and other receivables	7	10,729	851
Preliminary expenses and floatation costs	8	619	757
Total assets		615,629	2,553,386
Liabilities			
Payable against redemption and conversion of units		23,539	24,982
Payable to ABL Asset Management Company Limited - Management Company	9	355	1,992
Payable to Central Depository Company of Pakistan Limited - Trustee	10	36	100
Payable to the Securities and Exchange Commission of Pakistan	11	43	118
Accrued expenses and other liabilities	12	758	14,255
Total liabilities		24,731	41,447
NET ASSETS		590,898	2,511,939
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		590,898	2,511,939
CONTINGENCIES AND COMMITMENTS	13		
		Number of units	
NUMBER OF UNITS IN ISSUE		55,417,271	250,855,593
		-----Rupees-----	
NET ASSET VALUE PER UNIT		10.6627	10.0135

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL ISLAMIC SOVEREIGN FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Note	For the Nine months ended March 31, 2026	For the period from July 23, 2024 to March 31, 2025	For the Quarter ended March 31, 2026	For the Quarter ended March 31, 2025
		---------------- Rupees in '000---------------			
Income					
Income on savings accounts with banks		18,910	126,953	3,861	30,078
Income on GoP Ijarah sukuk certificates		68,589	236,715	15,423	134,505
Gain / (loss) on sale of investments - net		1,219	17,282	(1,214)	(5,802)
Unrealised diminution on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.2	(4,060)	(4,426)	(2,751)	(53,007)
		(2,841)	12,856	(3,965)	(58,809)
Total income		84,658	376,524	15,319	105,774
Expenses					
Remuneration of ABL Asset Management Company Limited - Management Company	9.1	4,659	15,434	1,045	7,778
Punjab sales tax on remuneration of the Management Company	9.2	745	2,469	167	1,244
Remuneration of Central Depository Company of Pakistan Limited - Trustee	10.1	466	2,105	104	1,061
Sindh sales tax on remuneration of the Trustee	10.2	70	316	16	159
Annual fees to the Securities and Exchange Commission of Pakistan	11.1	635	2,105	142	1,061
Brokerage Expenses		295	-	17	-
Auditors' remuneration		1,135	446	349	146
Legal and professional charges		184	277	-	160
Listing fee		-	514	-	169
Amortisation of preliminary expenses and floatation costs	8	138	-	45	-
Annual rating fee		357	325	257	-
Printing charges		-	165	-	54
Bank and settlement charges		43	1,885	3	1,691
Total expenses		8,727	26,041	2,144	13,523
Net income for the period before taxation		75,931	350,483	13,175	92,251
Taxation	15	-	-	-	-
Net income for the period after taxation		75,931	350,483	13,175	92,251
Allocation of net income for the period					
Net income for the period after taxation		75,931	350,483		
Income already paid on units redeemed		(50,002)	(70,097)		
		25,929	280,386		
Accounting income available for distribution:					
- Relating to capital gains		-	12,856		
- Excluding capital gains		25,929	267,530		
		25,929	280,386		

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ISLAMIC SOVEREIGN FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	For the Nine months ended March 31, 2026	For the period from July 23, 2024 to March 31, 2025	For the Quarter ended March 31, 2026	For the Quarter ended March 31, 2025
	------- Rupees in '000 ---------			
Net income for the period after taxation	75,931	350,483	13,175	92,251
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	75,931	350,483	13,175	92,251

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL ISLAMIC SOVEREIGN FUND
CONDENSED INTERIM STATEMENT OF MOVEMENTS IN UNIT HOLDERS' FUND
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	For the Nine months ended March 31, 2026			For the period from July 23, 2024 to March 31, 2025		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	------------------------ Rupees in '000------------------------					
Net assets at beginning of the period (audited)	2,510,188	1,751	2,511,939	-	-	-
Issue of 530,876,971 units (2025: 1,090,650,686 units)						
- Capital value (at net asset value per unit at the beginning of the period)	5,315,937	-	5,315,937	10,906,507	-	10,906,507
- Element of income	(56,076)	-	(56,076)	686,862	-	686,862
Total proceeds on issuance of units	5,259,861	-	5,259,861	11,593,369	-	11,593,369
Redemption of 726,315,292 units (2025: 845,793,306 units)						
- Capital value (at net asset value per unit at the beginning of the period)	6,491,026	-	6,491,026	8,457,933	-	8,457,933
- Element of loss	715,805	50,002	765,807	700,035	70,097	770,132
Total payments on redemption of units	7,206,831	50,002	7,256,833	9,157,968	70,097	9,228,065
Total comprehensive income for the period	-	75,931	75,931	-	350,483	350,483
Net assets at end of the period (un-audited)	563,218	27,680	590,898	2,435,400	280,386	2,715,786
Undistributed income brought forward						
- Realised loss		(3,692)			-	
- Unrealised income		5,443			-	
		1,751			-	
Accounting income available for distribution						
- Relating to capital gain		-			12,856	
- Excluding capital gain		25,929			267,530	
		25,929			280,386	
Undistributed income carried forward		27,680			280,386	
Undistributed income carried forward						
- Realised gain		31,740			280,386	
- Unrealised loss		(4,060)			-	
		27,680			280,386	
			(Rupees)			**(Rupees)**
Net assets value per unit at the beginning of the period			10.0135			-
Net assets value per unit at the end of the period			10.6627			11.0913

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC SOVEREIGN FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	For the Nine months ended March 31, 2026	For the period from July 23, 2024 to March 31, 2025
CASH FLOWS FROM OPERATING ACTIVITIES		-----Rupees in '000-----	
Net income for the period before taxation		75,931	350,483
Adjustments for:			
Income on savings accounts with banks		(18,910)	(126,953)
Income on GoP Ijarah sukuk certificates		(68,589)	(236,715)
Unrealised diminution on re-measurement of investments as 'financial assets at fair value through profit or loss' - net	5.2	4,060	4,426
Amortisation of preliminary expenses and floatation costs		138	-
		(83,301)	(359,242)
Decrease in assets			
Deposit and other receivables		(9,878)	(1,243)
Increase / (Decrease) in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(1,637)	2,052
Payable to Central Depository Company of Pakistan Limited - Trustee		(64)	277
Payable to the Securities and Exchange Commission of Pakistan		(75)	240
Accrued expenses and other liabilities		(13,497)	12,420
		(15,273)	14,989
		(32,521)	4,987
Income received on savings accounts with banks		22,635	124,355
Income received on GoP Ijarah sukuk certificates		99,241	137,111
Net amount received / (paid) on purchase and sale of investments		878,581	(2,466,037)
Net cash generated from / (used in) operating activities		967,936	(2,199,584)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from issuance of units - net of refund of capital		5,782,570	11,593,368
Net payments against redemption of units		(7,258,276)	(9,227,463)
Net cash (used in) / generated from financing activities		(1,475,706)	2,365,905
Net (decrease) / increase in cash and cash equivalents		(507,770)	166,321
Cash and cash equivalents at the beginning of the period		620,716	-
Cash and cash equivalents at the end of the period	16	112,946	166,321

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

Annexure - P

ABL MONEY MARKET FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		------------- (Rupees in '000) -------------	
Assets			
Bank balances	4	3,996,748	32,393,564
Investments	5	3,004,221	13,874,177
Receivable against issuance and conversion of units		157,863	3,624,781
Interest / profit receivable		13,651	9,429
Deferred formation cost	6	263	338
Deposits and other receivable	7	3,487	176
Total assets		7,176,233	49,902,465
Liabilities			
Payable to ABL Asset Management Company Limited - Management Company	8	17,769	13,340
Payable to the Central Depository Company of Pakistan Limited - Trustee	9	792	541
Payable to the Securities and Exchange Commission of Pakistan	10	939	641
Payable against redemption and conversion of units		12,323	10,134,683
Payable against purchase of investments		-	12,113,829
Accrued expenses and other liabilities	11	7,842	92,809
Total liabilities		39,665	22,355,843
NET ASSETS		7,136,568	27,546,622
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		7,136,568	27,546,622
CONTINGENCIES AND COMMITMENTS	12		
		------------ (Number of units) ------------	
NUMBER OF UNITS IN ISSUE		664,756,063	2,750,035,991
		------------------ (Rupees)------------------	
NET ASSET VALUE PER UNIT		10.7356	10.0168

The annexed notes 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL MONEY MARKET FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

		Nine months ended March 31,		Quarter ended March 31,	
		2026	**2025**	**2026**	**2025**
	Note	---------------------(Rupees in '000)			---------------------
Income					
Interest / profit earned on savings accounts		166,340	34,444	27,463	7,149
Interest / profit earned on letters of placement		66,342	5,415	9,913	2,799
Interest / profit earned on corporate sukuk certificates & GoP Ijarah sukuks		16,137	7,409	-	1,806
Interest/profit earned on Government securities- Market Treasury Bills		584,495	439,027	97,054	105,588
Interest/profit earned on Government securities- Pakistan Investment Bonds		111,241	39,019	76,410	26,075
		944,555	525,314	210,840	143,417
Gain / (loss) on sale of investments - net		230	23,936	(722)	8,347
Net unrealised appreciation / (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net		(1,480)	(2,597)	(5,900)	(12,475)
		(1,250)	21,339	(6,622)	(4,128)
Total income		943,305	546,653	204,218	139,289
Expenses					
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	108,085	40,508	24,990	15,358
Punjab Sales Tax on remuneration of Management Company	8.2	17,294	6,481	3,999	2,457
Remuneration of Central Depository Company of Pakistan Limited - Trustee		4,756	1,887	1,100	675
Sindh Sales Tax on remuneration of Trustee		713	283	165	101
Annual fee to the Securities and Exchange Commission of Pakistan		6,485	2,574	1,499	922
Securities transaction costs		348	294	108	125
Settlement and bank charges		160	-	7	-
Provision for advance tax		4,007	-	4,007	-
Auditors' remuneration		892	496	293	137
Legal and professional charges		183	99	141	60
Printing charges		-	139	-	38
Amortisation of deferred formation cost		75	73	25	24
Listing fee		-	31	-	31
Rating fee		213	42	213	42
Total operating expenses		143,211	52,907	36,547	19,970
Net income for the period before taxation		800,094	493,746	167,671	119,319
Taxation	13	-	-	-	-
Net income for the period after taxation		800,094	493,746	167,671	119,319
Allocation of net income for the period:					
Net income for the period after taxation		800,094	493,746		
Income already paid on units redeemed		(389,350)	(115,531)		
		410,744	378,215		
Accounting income available for distribution:					
-Relating to capital gains		-	21,339		
-Excluding capital gains		410,744	356,876		
		410,744	378,215		

The annexed notes 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL MONEY MARKET FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Nine months ended March 31,		Quarter ended March 31,	
	2026	**2025**	**2026**	**2,025**
	----------------------(Rupees in '000)----------------------			
Net income for the period after taxation	800,094	493,746	167,671	119,319
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	800,094	493,746	167,671	119,319

The annexed notes 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL MONEY MARKET FUND
CONDENSED INTERIM MOVEMENT IN UNIT HOLDERS' FUND
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Nine months ended March 31, 2026			Nine months ended March 31, 2025		
	Capital Value	Un distributed Income	Total	Capital Value	Un distributed Income	Total
	-------------------------------------(Rupees in '000)----------------------------------					
Net assets at the beginning of the period (audited)	27,533,699	12,923	27,546,622	4,021,684	2,879	4,024,563
Issue of 1,109,206,134 (2025: 298,289,451) units						
- Capital value (at net asset value per unit at the beginning of the period)	11,110,696	-	11,110,696	3,935,092	-	3,935,092
- Element of income	272,616	-	272,616	235,362	-	235,362
Total proceeds on issuance of units	11,383,312	-	11,383,312	4,170,454	-	4,170,454
Redemption of 3,194,486,062 (2025: 247,074,411) units						
- Capital value (at net asset value per unit at the beginning of the period)	31,998,528	-	31,998,528	3,443,443	-	3,443,443
- Element of loss	205,582	389,350	594,932	88,887	115,531	204,418
Total payments on redemption of units	32,204,110	389,350	32,593,460	3,532,330	115,531	3,647,861
Total comprehensive income for the period	-	800,094	800,094	-	493,746	493,746
Net assets as at the end of the period (un-audited)	6,712,901	423,667	7,136,568	4,659,808	381,094	5,040,902
Undistributed income brought forward						
- Realised income		14,523			3,609	
- Unrealised loss		(1,600)			(730)	
		12,923			2,879	
Accounting income available for distribution						
- Relating to capital gains		-			21,339	
- Excluding capital gains		410,744			356,876	
		410,744			378,215	
Undistributed income carried forward		423,667			381,094	
Undistributed income carried forward						
- Realised income		425,147			383,691	
- Unrealised (loss) / income		(1,480)			(2,597)	
		423,667			381,094	
			(Rupees)			(Rupees)
Net assets value per unit at beginning of the period			10.0168			10.0096
Net assets value per unit at end of the period			10.7356			11.1725

The annexed notes 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL MONEY MARKET FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	Nine months ended March 31, 2026	2025
		------(Rupees in '000)------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation		800,094	493,746
Adjustments:			
Interest / profit earned on savings accounts		(166,340)	(34,444)
Interest / profit earned on term deposit receipts		-	-
Interest / profit earned on letters of placement		(66,342)	(5,415)
Interest / profit earned on corporate sukuk certificates & GoP Ijarah sukuks		(16,137)	(7,409)
Interest/profit earned on Government securities- Market Treasury Bills		(584,495)	(439,027)
Interest/profit earned on Government securities- Pakistan Investment Bonds		(111,241)	(39,019)
Amortisation of preliminary expenses and floatation costs		75	73
Unrealised diminution / (appreciation) on re-measurement of investments classified as "financial assets at fair value through profit or loss"		1,480	2,597
		(943,000)	(522,644)
Increase in assets			
Deposits and other receivable		(3,311)	(251)
(Decrease) / increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		4,429	445
Payable to the Central Depository Company of Pakistan Limited - Trustee		251	38
Payable to the Securities and Exchange Commission of Pakistan		298	40
Accrued expenses and other liabilities		(84,967)	(27,130)
		(79,989)	(26,607)
Interest / profit received on investments and savings accounts		940,333	495,476
Net amount received / (paid) on purchase and sale of investments		(7,025,784)	2,221,785
		(6,085,451)	2,717,261
Net cash flows (used in) / generated from operating activities		(6,311,657)	2,661,505
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from issuance and conversion of units		14,850,230	4,178,993
Net payments against redemption and conversion of units		(42,715,820)	(3,649,836)
Net cash flows (used in) / generated from financing activities		(27,865,590)	529,157
Net (decrease)/ increase in cash and cash equivalents during the period		(34,177,247)	3,190,662
Cash and cash equivalents at the beginning of the period		38,173,995	104,611
Cash and cash equivalents at the end of the period	4	3,996,748	3,295,273

The annexed notes 1 to 18 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC MONEY MARKET FUND
CONDENSEND INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	March 31, 2026 (Un-audited)	June 30, 2025 (Audited)
		------------Rupees in '000------------	
ASSETS			
Bank balances	5	22,496,500	23,166,178
Investments	6	16,915,291	4,699,172
Receivable against sale of units		205,258	834,167
Profit receivable		534,700	10,054
Deposits	7	107	116
Preliminary expenses and floatation costs	8	285	363
Total assets		40,152,141	28,710,050
LIABILITIES			
Payable to ABL Asset Management Company Limited - Management Company	9	22,546	14,032
Payable to Central Depository Company of Pakistan Limited - Trustee	10	2,250	1,362
Payable to the Securities and Exchange Commission of Pakistan (SECP)	11	2,668	1,615
Payable against redemption of units		558,536	686,366
Accrued expenses and other liabilities	12	101,675	239,561
Total liabilities		687,675	942,936
NET ASSETS		39,464,466	27,767,114
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		39,464,466	27,767,114
CONTINGENCIES AND COMMITMENTS	13		
		Number of units	
NUMBER OF UNITS IN ISSUE		3,664,196,766	2,772,548,128
		------Rupees------	
NET ASSET VALUE PER UNIT		10.7703	10.0150

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC MONEY MARKET FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

		Nine Months ended March 31,		Quarter ended March 31,	
		2026	2025	2026	2025
	Note	--------------------	Rupees in '000	--------------------	
Income					
Profit on savings accounts		2,250,941	1,943,344	664,756	1,112,387
Corporate sukuks and GOP Ijarah sukuks		988,870	484,218	799,496	(283,121)
Profit on certificates of musharakah, term deposit receipt and term deposit murabaha certificate		76,450	-	(241,707)	-
				-	
Realised loss on sale of investments - net		(27,124)	(5,940)	(21,990)	(2,142)
Net unrealised (diminution) / appreciation on re-measurement of investments 'classified as financial assets 'at fair value through profit or loss'	6.5	(2,868)	1,019	- (2,868)	(26,796)
		(29,992)	(4,921)	(24,858)	(28,938)
Total income		3,286,269	2,422,641	1,197,687	800,328
Expenses					
Remuneration of ABL Asset Management Company Limited - Management Company	9.1	172,390	90,381	64,282	38,863
Punjab Sales Tax on remuneration of the Management Company	9.2	27,582	14,461	10,285	6,218
Remuneration of Central Depository Company of Pakistan Limited -Trustee	10.1	17,239	9,393	6,428	3,968
Sindh Sales Tax on remuneration of the Trustee	10.2	2,586	1,409	964	595
Fees to the Securities and Exchange Commission of Pakistan	11.1	23,508	12,809	8,766	5,411
Brokerage expenses		764	-	16	-
Auditors' remuneration		1,062	619	349	203
Legal and professional charges		184	139	142	100
Listing and rating fee		212	-	212	-
Amortisation of preliminary expenses and floatation costs	8	78	79	25	26
Printing and other charges		-	165	-	54
Bank and settlement charges		182	238	93	110
Total expenses		245,787	129,693	91,562	55,548
Net income for the period before taxation		3,040,482	2,292,948	1,106,125	744,780
Taxation	15	-	-		
Net income for the period after taxation		3,040,482	2,292,948	1,106,125	744,780
Allocation of net income for the period					
Net income for the period after taxation		3,040,482	2,292,948		
Income already paid on units redeemed		(1,091,381)	(826,079)		
		1,949,101	1,466,869		
Accounting income available for distribution					
- Relating to capital gains		-	1,019		
- Excluding capital gains		1,949,101	1,465,850		
		1,949,101	1,466,869		

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ISLAMIC MONEY MARKET FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026

	Nine Months ended March 31,		Quarter ended March 31,	
	2026	2025	2026	2025
	------------------------Rupees in '000------------------------------			
Net income for the period after taxation	3,040,482	2,292,948	1,106,125	744,780
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	3,040,482	2,292,948	1,106,125	744,780

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ISLAMIC MONEY MARKET FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Nine Months ended March 31, 2026			Nine Months ended March 31, 2025		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	-- Rupees in '000			--		
Net assets at beginning of the period (audited)	27,759,850	7,264	27,767,114	8,386,257	931	8,387,188
Issue of 13,164,193,154 (2025: 7,094,202,386) units						
at the beginning of the period)	131,839,394	-	131,839,394	70,995,230	-	70,995,230
- Element of income	5,197,591	-	5,197,591	4,398,076	-	4,398,076
Total proceeds on issuance of units	137,036,985	-	137,036,985	75,393,306	-	75,393,306
Redemption of 12,272,544,516 (2025: 4,984,319,795) units						
- Capital value (at net asset value per unit						
at the beginning of the period)	122,909,533	-	122,909,533	49,880,580		49,880,580
- Element of loss	4,379,201	1,091,381	5,470,582	2,621,042	826,079	3,447,121
Total payments on redemption of units	127,288,734	1,091,381	128,380,115	52,501,622	826,079	53,327,701
Total comprehensive income for the period	-	3,040,482	3,040,482	-	2,292,948	2,292,948
Net assets at end of the period (un-audited)	37,508,101	1,956,365	39,464,466	31,277,941	1,467,800	32,745,741
Undistributed (loss) / income brought forward						
- Realised (loss) / income		(440)			842	
- Unrealised income		7,704			89	
		7,264			931	
Accounting income available for distribution						
- Relating to capital gains		-			1,019	
- Excluding capital gains		1,949,101			1,465,850	
		1,949,101			1,466,869	
Distributions made during the period		-			-	
Undistributed income carried forward		1,956,365			1,467,800	
Undistributed income carried forward						
- Realised income		1,959,233			1,466,781	
- Unrealised loss		(2,868)			1,019	
		1,956,365			1,467,800	
			(Rupees)			**(Rupees)**
Net assets value per unit at the beginning of the period			10.0150			-
Net assets value per unit at the end of the period			10.7703			11.1079

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL ISLAMIC MONEY MARKET FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2026

	Note	Nine Months ended March 31,2026	Nine Months ended March 31,2025
		-----------Rupees in '000------------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation		3,040,482	2,292,948
Adjustments for:			
Net unrealised diminution / (appreciation) on re-measurement of investments classified as financial assets 'at fair value through profit or loss'	6.5	2,868	(1,019)
Realised loss on sale of investments - net		27,124	-
Profit on savings accounts		(2,250,941)	(1,943,344)
Corporate sukuks and GOP Ijarah sukuks		(988,870)	(484,218)
Profit on certificates of musharakah, term deposit receipt and term deposit murabaha certificate		(76,450)	-
Amortisation of preliminary expenses and floatation costs		78	79
		(3,286,191)	(2,428,502)
Decrease / (Increase) in assets			
Deposits and other receivables		9	(246)
Increase / (decrease) in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		8,514	12,050
Payable to Central Depository Company of Pakistan Limited - Trustee		888	1,355
Payable to the Securities and Exchange Commission of Pakistan		1,053	1,601
Accrued expenses and other liabilities		(137,886)	43,358
		(127,431)	58,364
		(373,131)	(77,436)
Profit received on savings accounts and investments		2,791,615	2,143,084
Net amount paid on purchase and sale of investments		(12,246,111)	(23,885,065)
Net cash used in operating activities		(9,827,627)	(21,819,417)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from issuance and conversion of units - net of refund of capital		137,665,894	76,528,761
Payments against redemption and conversion of units		(128,507,945)	(53,327,805)
Net cash generated from financing activities		9,157,949	23,200,956
Net (decrease) / increase in cash and cash equivalents		(669,678)	1,381,539
Cash and cash equivalents at the beginning of the period		23,166,178	6,303,340
Cash and cash equivalents at the end of the period	**16**	22,496,500	7,684,879

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

Annexure - R

ABL ISLAMIC FIXED TERM FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	March 31, 2026					Total
		IFTP-I	IFTP-II	IFTP-III	IFTP-IV	IFTP-V	
		------------------------------- Rupees in '000					-----------------------------------
ASSETS							
Bank balances	4	450	350	200	273	113,747	115,020
Investments	5	-	-	-	-	11,895,405	11,895,405
Deposits and other receivable		-	-	-	-	115	115
Interest receivable	7	-	-	-	-	54,804	54,804
Total assets		450	350	200	273	12,064,071	12,065,344
LIABILITIES							
Payable to ABL Asset Management Company Limited - Management Company	8	-	-	-	181	1,202	1,383
Payable to Central Depository Company of Pakistan Limited - Trustee	9	-	-	-	-	645	645
Payable to the Securities and Exchange Commission of Pakistan	10	-	-	-	-	765	765
Payable against redemption of units		-	-	-	-	40,000	40,000
Accrued expenses and other liabilities	11	450	350	200	92	4	1,096
Total liabilities		450	350	200	273	42,616	43,889
NET ASSETS		-	-	-	-	12,021,455	12,021,455
UNIT HOLDERS' FUND (as per statement attached)		-	-	-	-	12,021,455	12,021,455
CONTINGENCIES AND COMMITMENTS	12						
		----------------------------(Number of units)----------------------------					
NUMBER OF UNITS IN ISSUE		-	-	-	-	1,190,638,718	
		---------------------------------(Rupees)---------------------------------					
NET ASSET VALUE PER UNIT		-	-	-	-	10.0966	

The annexed notes from 1 to 21 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ISLAMIC FIXED TERM FUND
INCOME STATEMENT
FOR THE PERIOD FROM SEPTEMBER 19, 2025 TO MARCH 31, 2026

	Note	For the period from September 19, 2025 to December 17, 2025 IFTP-I	For the period from October 16, 2025 to November 18, 2025 IFTP-II	For the period from November 18, 2025 to December 17, 2025 IFTP-III	For the period from December 23, 2025 to January 22, 2026 IFTP-IV	For the period from February 25, 2026 to March 31, 2026 IFTP-V	Total
		---------- Rupees in '000 ----------					
INCOME							
Interest / profit	13	213,114	169,784	183,000	164,210	118,254	848,362
TOTAL INCOME		213,114	169,784	183,000	164,210	118,254	848,362
EXPENSES							
Remuneration of ABL Asset Management Company Limited - Management Company - Management Company	8.1	1,392	762	843	156	1,036	4,189
Punjab Sales Tax on remuneration of the Management Company	8.2	223	122	135	25	166	671
Remuneration of Central Depository Company of Pakistan Limited - Trustee	9.1	1,093	838	927	859	633	4,350
Sindh Sales Tax on remuneration of the Trustee	9.2	164	126	139	129	95	653
Fee to the Securities and Exchange Commission of Pakistan	10.1	1,491	1,142	1,264	1,171	863	5,931
Auditors' remuneration		555	350	200	92	-	1,197
Securities transaction cost		7	-	-	-	4	11
Bank charges		19	16	12	-	-	47
Total expenses		4,944	3,356	3,520	2,432	2,797	17,049
Net income for the period before taxation		208,170	166,428	179,480	161,778	115,457	831,313
Taxation	13	-	-	-	-	-	-
Net income for the period after taxation		208,170	166,428	179,480	161,778	115,457	831,313
Earnings per unit	14						
Allocation of net income for the period							
Net income for the period after taxation		208,170	166,428	179,480	161,778	115,457	831,313
Income already paid on units redeemed		-	-	-	-	(390)	(390)
		208,170	166,428	179,480	161,778	115,067	831,703
Accounting income available for distribution							
- Relating to capital gains		-	-	-	-	-	-
- Excluding capital gains		208,170	166,428	179,480	161,778	115,067	830,923
		208,170	166,428	179,480	161,778	115,067	830,923

The annexed notes from 1 to 21 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer **Chief Executive Officer** **Director**

ABL ISLAMIC FIXED TERM FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD FROM SEPTEMBER 19, 2025 TO MARCH 31, 2026

	For the period from September 19, 2025 to December 17, 2025	For the period from October 16, 2025 to November 18, 2025	For the period from November 18, 2025 to December 17, 2025	For the period from December 23, 2025 to January 22, 2026	For the period from February 25, 2026 to March 31,	Total
	IFTP-I	IFTP-II	IFTP-III	IFTP-IV	IFTP-V	
	---------- Rupees in '000 ----------					
Net income for the period after taxation	208,170	166,428	179,480	161,778	115,457	831,313
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	208,170	166,428	179,480	161,778	115,457	831,313

The annexed notes from 1 to 21 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL ISLAMIC FIXED TERM FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE PERIOD FROM SEPTEMBER 19, 2025 TO MARCH 31, 2026

	For the period from September 19, 2025 to December 17, 2025			For the period from October 16, 2025 to November 18, 2025		
	IFTP-I			IFTP-II		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	------(Rupees in '000)------					
Issuance of units						
- Capital value						
IFTP - I - 801,896,066 units	8,018,961	-	8,018,961			
IFTP - II - 1,726,996,828 units				17,269,968	-	17,269,968
- Element of income	-	-	-	-	-	-
Total proceeds on issuance of units	8,018,961	-	8,018,961	17,269,968	-	17,269,968
Redemption of units						
- Capital value						
IFTP - I - 801,896,066 units	8,018,961	-	8,018,961			
IFTP - II - 1,726,996,828 units				17,269,968	-	17,269,968
- Element of loss	-	208,170	208,170	-	155,516	155,516
Total payments on redemption of units	8,018,961	208,170	8,227,131	17,269,968	155,516	17,425,485
Total comprehensive income for the year	-	208,170	208,170	-	166,428	166,428
Distributions during the period						
IFTP II						
Rs. 0.0992 per unit on November 17, 2025				-	(10,912)	(10,912)
	-	-	-	-	(10,912)	(10,912)
Net assets at the end of the period	-	-	-	-	-	-
Accounting income available for distribution						
-Relating to capital gains		-			-	
-Excluding capital gains		208,170			166,428	
		208,170			166,428	
Distributions during the period		-			(10,912)	
Undistributed income carried forward		208,170			155,516	
Undistributed income carried forward comprising of:						
- Realised income		-			-	
- Unrealised loss		-			-	
		-			-	
			Rupees			Rupees
Net asset value per unit at end of the period			-			-

The annexed notes from 1 to 21 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ISLAMIC FIXED TERM FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE PERIOD FROM SEPTEMBER 19, 2025 TO MARCH 31, 2026

	For the period from November 18, 2025 to December 17, 2025			For the period from December 23, 2025 to January 22, 2026		
	IFTP-III			IFTP-IV		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	(Rupees in '000)					
Issuance of units						
- Capital value						
IFTP - III - 2,041,892,070 units	20,418,921	-	20,418,921			
IFTP - IV - 1,830,073,177 units				18,300,732	-	18,300,732
- Element of income	-	-	-	-	-	-
Total proceeds on issuance of units	20,418,921	-	20,418,921	18,300,732	-	18,300,732
Redemption of units						
- Capital value						
IFTP - III - 2,041,892,070 units	20,418,921	-	20,418,921			
IFTP - IV - - units				18,300,732	-	18,300,732
- Element of loss	-	179,480	179,480	-	161,778	161,778
Total payments on redemption of units	20,418,921	179,480	20,598,401	18,300,732	161,778	18,462,510
Total comprehensive income for the period	-	179,480	179,480	-	161,778	161,778
Net assets at the end of the period	-	-	-	-	-	-
Accounting income available for distribution						
-Relating to capital gains		-			-	
-Excluding capital gains		179,480			161,778	
		179,480			161,778	
Distributions during the period		-			-	
Undistributed income carried forward		179,480			161,778	
Undistributed income carried forward comprising of:						
- Realised income		179,480			161,778	
- Unrealised (loss) / gain		-			-	
		179,480			161,778	
			Rupees			**Rupees**
Net asset value per unit at end of the period			-			-

The annexed notes from 1 to 21 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | **Chief Executive Officer** | **Director**

ABL ISLAMIC FIXED TERM FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE PERIOD FROM SEPTEMBER 19, 2025 TO MARCH 31, 2026

	For the period from February 25, 2026 to March 31, 2026		
	IFTP-V		
	Capital value	Undistributed income	Total
	---------------------(Rupees in '000)---------------------		
Issuance of units			
- Capital value			
IFTP - V - 1,195,399,753 units	11,953,998	-	11,953,998
- Element of income	-	-	-
Total proceeds on issuance of units	11,953,998	-	11,953,998
Redemption of units			
- Capital value			
IFTP - V - 4,761,034 units	47,610	-	47,610
- Element of loss	-	390	390
Total payments on redemption of units	47,610	390	48,000
Total comprehensive income for the period	-	115,457	115,457
Net assets at the end of the period	11,906,387	115,067	12,021,455
Accounting income available for distribution			
-Relating to capital gains		-	
-Excluding capital gains		115,067	
		115,067	
Distributions during the period		-	
Undistributed income carried forward		115,067	
Undistributed income carried forward comprising of:			
- Realised income		115,067	
- Unrealised (loss) / gain		-	
		115,067	
			Rupees
Net asset value per unit at end of the period			10.0966

The annexed notes from 1 to 21 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL ISLAMIC FIXED TERM FUND
CASH FLOW STATEMENT
FOR THE PERIOD FROM SEPTEMBER 19, 2025 TO MARCH 31, 2026

	Note	For the period from September 19, 2025 to December 17, 2025	For the period from October 16, 2025 to November 18, 2025	For the period from November 18, 2025 to December 17, 2025	For the period from December 23, 2025 to January 22, 2026	For the period from February 25, 2026 to March 31, 2026	Total
		IFTP-I	IFTP-II	IFTP-III	IFTP-IV	IFTP-V	
		-----	-----	-----	Rupees in '000	-----	-----
CASH FLOWS FROM OPERATING ACTIVITIES							
Net income for the period before taxation		208,170	166,428	179,480	161,778	115,457	831,313
Adjustments for:							
Interest / profit		(213,114)	(169,784)	(183,000)	(164,210)	(118,254)	(848,362)
Decrease / (increase) in assets							
Deposits and other receivable		-	-	-	-	(115)	(115)
Increase in liabilities							
Payable to ABL Asset Management Company Limited - Management Company		-	-	-	181	1,202	1,383
Payable to Central Depository Company of Pakistan Limited - Trustee		-	-	-	-	645	645
Payable to the Securities and Exchange Commission of Pakistan		-	-	-	-	765	765
Accrued expenses and other liabilities		450	350	200	92	4	1,096
		450	350	200	273	2,616	3,889
		(4,494)	(3,006)	(3,320)	(2,159)	(11,895,701)	(11,908,680)
Profit / mark-up received		213,114	169,784	183,000	164,210	63,450	793,558
Net cash generated from / (used in) operating activities		208,620	166,778	179,680	162,051	(11,832,251)	(11,115,122)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts against issuance of units		8,018,961	17,269,968	20,418,921	18,300,732	11,953,998	75,962,579
Payments against redemption of units		(8,227,131)	(17,425,485)	(20,598,401)	(18,462,510)	(8,000)	(64,721,526)
Dividend paid		-	(10,912)	-	-	-	(10,912)
Net cash (used in) / generated from financing activities		(208,170)	(166,428)	(179,480)	(161,778)	11,945,998	11,230,141
Net increase in cash and cash equivalents		450	350	200	273	113,747	115,019
Cash and cash equivalents at the beginning of the period		-	-	-	-	-	-
Cash and cash equivalents at the end of the period	15	450	350	200	273	113,747	115,019

The annexed notes from 1 to 21 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL OPTIMAL ASSET ALLOCATION FUND
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

	Note	(Un-audited) March 31, 2026 (Rupees in '000)
ASSETS		
Bank balances	4	209,408
Investments	5	246,041
Profit receivable	6	613
Receivable against sale of investments		1,621
Preliminary expenses and floatation costs	7	770
Deposits and other receivable	8	7,185
Total assets		465,638
LIABLITIES		
Payable to ABL Asset Management Company Limited - Management Company	9	1,665
Payable to Central Depository Company of Pakistan Limited - Trustee	10	97
Payable to the Securities and Exchange Commission of Pakistan (SECP)	11	39
Payable against redemption of units		4,434
Accrued expenses and other liabilities	12	1,161
Total liabilities		7,396
NET ASSETS		458,242
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		458,242
CONTINGENCIES AND COMMITMENTS	13	
		Number of units
NUMBER OF UNITS IN ISSUE		46,638,250
		Rupees
NET ASSET VALUE PER UNIT		9.8255

The annexed notes from 1 to 21 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL OPTIMAL ASSET ALLOCATION FUND
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE PERIOD FROM SEPTEMBER 04, 2025 TO MARCH 31, 2026

	Note	For the period from September 4, 2025 to March 31, 2026	Quarter ended March 31, 2026
		--------------(Rupees in '000)--------------	
Income			
Interest on savings accounts with banks		17,243	3,433
Income from government securities		7,335	3,747
Dividend income		9,650	6,610
		34,228	13,790
Gain on sale of investments - net		7,524	3,627
Net unrealised appreciation on re-measurement of investments classified as financial assets 'at fair value through profit or loss	5.4	(33,875)	(50,155)
		(26,351)	(46,528)
Total income / (loss)		7,877	(32,738)
Expenses			
Remuneration of ABL Asset Management Company Limited - Management Company	9.1	3,885	1,466
Punjab Sales Tax on remuneration of the Management Company	9.2	622	235
Remuneration of Central Depository Company of Pakistan Limited - Trustee	10.1	676	255
Sindh Sales Tax on remuneration of the Trustee	10.2	101	38
Fee to the Securities and Exchange Commission of Pakistan (SECP)	11.1	321	121
Auditors' remuneration		719	310
Amortisation of preliminary expenses and floatation costs		100	43
Listing fee		520	-
Legal and professional charges		194	194
Settlement and bank charges		1,879	1,147
Total operating expenses		9,017	3,809
Net loss for the period before taxation		(1,140)	(36,547)
Taxation	14	-	-
Net loss for the period after taxation		(1,140)	(36,547)
Earnings per unit			
Allocation of net income for the period			
Net income for the period after taxation		(1,140)	
Income already paid on units redeemed		(16,718)	
		(17,858)	
Accounting income available for distribution			
- Relating to capital gains		-	
- Excluding capital gains		(17,858)	
`		(17,858)	

The annexed notes from 1 to 21 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL OPTIMAL ASSET ALLOCATION FUND
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD FROM SEPTEMBER 04, 2025 TO MARCH 31, 2026

	For the period from September 4, 2025 to March 31, 2026	Quarter ended March 31, 2026
	---------------(Rupees in '000)---------------	
Net loss for the period after taxation	(1,140)	(36,547)
Other comprehensive income for the period	-	-
Total comprehensive loss for the period	(1,140)	(36,547)

The annexed notes from 1 to 21 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**

ABL OPTIMAL ASSET ALLOCATION FUND
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND (UN-AUDITED)
FOR THE PERIOD FROM SEPTEMBER 04, 2025 TO MARCH 31, 2026

	For the period from September 4, 2025 to March 31, 2026		
	Capital value	Undistributed income	Total
	----------(Rupees in '000)----------		
Net assets at beginning of the period	-	-	-
Issue of 110,464,815 units			
- Capital value	1,104,648	-	1,104,648
- Element of income	15,278	-	15,278
Total proceeds on issuance of units	1,119,926	-	1,119,926
Redemption of 63,826,566 units			
- Capital value	638,266	-	638,266
- Element of loss	10,834	11,444	22,278
Total payments on redemption of units	649,100	11,444	660,544
Total comprehensive loss for the period	-	(1,140)	(1,140)
Net assets at the end of the period (Un-audited)	470,826	(12,584)	458,242
Accounting income available for distribution			
- Relating to capital gains		-	
- Excluding capital gains		(17,858)	
		(17,858)	
Undistributed loss carried forward		(17,858)	
Undistributed income carried forward			
- Realised income		16,017	
- Unrealised income		(33,875)	
		(17,858)	
		(Rupees)	
Net asset value per unit at the end of the period		9.8255	

The annexed notes from 1 to 21 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL OPTIMAL ASSET ALLOCATION FUND
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE PERIOD FROM SEPTEMBER 04, 2025 TO MARCH 31, 2026

	Note	For the period from September 4, 2025 to March 31, 2026	
		(Rupees in '000)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period before taxation			(1,140)
Adjustment for:			
Profit on savings accounts		(17,243)	
Income from government securities		(7,335)	
Income from dividend		(9,650)	
Formation cost expenses		100	
Net unrealised diminution on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	5.4	33,875	
			(253)
Increase in assets			
Deposits and other receivable			(7,185)
Increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		795	
Payable to Central Depository Company of Pakistan Limited - Trustee		97	
Payable to the Securities and Exchange Commission of Pakistan (SECP)		39	
Accrued expenses and other liabilities		1,161	
			2,092
Interest / profit received on investments and savings accounts		23,965	
Dividend income received		9,650	
Net amount paid on purchase and sale of investments		(281,537)	
			(247,922)
Net cash used in operating activities			(254,408)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts against issuance of units		1,119,926	
Payments against redemption of units		(656,110)	
Net cash generated from financing activities			463,816
Net increase in cash and cash equivalents			209,408
Cash and cash equivalents at the beginning of the period			-
Cash and cash equivalents at the end of the period	4		209,408

The annexed notes from 1 to 21 form an integral part of these condensed interim financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	**Chief Executive Officer**	**Director**