MCB FUNDS
Investments for Life
AM1
by PACRA

Under Sealed Cover

Form 3

2026-27/FAD/KS/19075
August 04, 2026

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

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

Dear Sir,

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

Please find attached the following for your reference:

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

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

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

Muhammad Rehan Khan
Company Secretary

ALHAMRA CASH MANAGEMENT OPTIMIZER
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	June 30, 2026	June 30, 2025
	(Rupees in '000)	
ASSETS		
Bank balances	**40,768,761**	17,461,862
Investments	**18,043,252**	24,596,628
Profit receivable	**940,312**	463,524
Receivable against sale of investments	**4**	-
Advances, deposits, prepayments and other receivables	**119,296**	127,040
Total assets	**59,871,625**	42,649,054
LIABILITIES		
Payable to MCB Investment Management Limited - Management Company	**12,558**	24,079
Payable to Central Depository Company of Pakistan Limited - Trustee	**2,466**	416
Payable to the Securities and Exchange Commission of Pakistan	**2,924**	2,322
Payable against redemption of units	**-**	20,541
Accrued expenses and other liabilities	**353,564**	162,452
Total liabilities	**371,512**	209,810
NET ASSETS	**59,500,113**	42,439,244
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)	**59,500,113**	42,439,244
CONTINGENCIES AND COMMITMENTS		
	(Number of units)	
NUMBER OF UNITS IN ISSUE	**591,276,631**	422,868,512
	(Rupees)	
NET ASSETS VALUE PER UNIT	**100.6299**	100.3604

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ALHAMRA CASH MANAGEMENT OPTIMIZER
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	June 30, 2026	June 30, 2025
	(Rupees in '000)	
INCOME		
Profit on investments	2,613,369	3,615,899
Capital gain on sale of investments	16,305	94,680
Unrealised gain on re-measurement of investments at fair value through profit or loss - net	16,241	20,996
Profit on deposits with banks	1,775,585	1,393,209
Total income	4,421,500	5,124,784
EXPENSES		
Remuneration of MCB Investment Management Limited - Management Company	172,776	271,215
Sindh Sales Tax on remuneration of Management Company	25,916	40,682
Allocated expenses	-	5,127
Sindh Sales Tax on allocated expenses	-	769
Remuneration of Central Depository Company of Pakistan Limited - Trustee	23,074	19,701
Sindh Sales Tax on remuneration of the Trustee	3,461	2,955
Securities and Exchange Commission of Pakistan fee	31,465	26,865
Settlement charges	636	813
Bank charges	261	299
Brokerage charges	4,123	8,420
Auditors' remuneration	1,063	728
Legal, professional charges	198	204
Shariah advisory fee	529	368
Fees and subscription	213	191
Total operating expenses	263,715	378,337
Net income before taxation	4,157,785	4,746,447
Taxation	-	-
Net income after taxation	4,157,785	4,746,447
Allocation of net income for the year:		
Net income for the year after taxation	4,157,785	4,746,447
Income already paid on units redeemed	(3,669,658)	(4,238,485)
	488,127	507,962
Accounting income available for distribution		
Relating to capital gains	17,010	23,142
Excluding capital gains	471,117	484,820
	488,127	507,962

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ALHAMRA CASH MANAGEMENT OPTIMIZER
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	June 30, 2026	June 30, 2025
	----------- (Rupees in '000) -----------	
Net income for the year after taxation	**4,157,785**	4,746,447
Other comprehensive income	-	-
Total comprehensive income for the year	**4,157,785**	4,746,447

MCB INVESTMENT MANAGEMENT LIMITED
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URL: www.mcbfunds.com, **Email:** info@mcbfunds.com

ALHAMRA CASH MANAGEMENT OPTIMIZER
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	For the year ended June 30, 2026			For the year ended June 30, 2025		
	Capital Value	Undistributed income	Total	Capital Value	Undistributed income	Total
	(Rupees in '000)					
Net assets at beginning of the year	42,337,781	101,463	42,439,244	21,700,642	32,949	21,733,591
Issue of 2,538,304,149 units (2025: 2,285,151,782 units)						
- Capital value (at net asset value per unit at the beginning of the year)	254,745,220	-	254,745,220	228,880,345	-	228,880,345
- Element of income	12,035,128	-	12,035,128	14,871,600	-	14,871,600
	266,780,348	-	266,780,348	243,751,945	-	243,751,945
Redemption of 2,369,896,030 units (2025:2,079,272,385 units)						
- Capital value (at net asset value per unit at the beginning of the year)	(237,843,714)	-	(237,843,714)	(208,259,506)	-	(208,259,506)
- Amount paid out of element of income Relating to 'Net income for the year after taxation'	(11,430,592)	(3,669,658)	(15,100,250)	(10,312,463)	(4,238,485)	(14,550,948)
	(249,274,306)	(3,669,658)	(252,943,964)	(218,571,969)	(4,238,485)	(222,810,454)
Total comprehensive income for the year	-	4,157,785	4,157,785	-	4,746,447	4,746,447
Interim dividend distribution on June 22, 2026 at the rate of 10.1129 (June 23, 2025 at the rate of 14.057 per unit)	(565,063)	(368,237)	(933,300)	(4,542,837)	(439,448)	(4,982,285)
Net income for the year after distribution	(565,063)	3,789,548	3,224,485	(4,542,837)	4,306,999	(235,838)
Net assets at the end of the year	59,278,760	221,353	59,500,113	42,337,781	101,463	42,439,244
Undistributed income brought forward						
- Realised		80,467			19,457	
- Unrealised		20,996			13,492	
		101,463			32,949	
Accounting income available for distribution						
- Relating to capital gains		17,010			23,142	
- Excluding capital gains		471,117			484,820	
		488,127			507,962	
Distributions during the year		(368,237)			(439,448)	
Undistributed income carried forward		221,353			101,463	
Undistributed income carried forward						
- Realised		205,112			80,467	
- Unrealised		16,241			20,996	
		221,353			101,463	
		(Rupees)			(Rupees)	
Net assets value per unit at beginning of the year		100.3604			100.1598	
Net assets value per unit at end of the year		100.6299			100.3604	

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ALHAMRA CASH MANAGEMENT OPTIMIZER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	June 30, 2026	June 30, 2025
	----------- (Rupees in '000)	------------
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income for the year before taxation	4,157,785	4,746,447
Adjustments for non cash items:		
Unrealised gain on re-measurement of investments at fair value through profit or loss	(16,241)	(20,996)
	4,141,544	4,725,451
(Increase) / decrease in asset		
Profit receivable	(476,788)	(9,849,208)
Investments - net	(451,215)	329,812
Advance against IPO	-	2,410,000
Receivable against sale of investments	(4)	-
Advances, deposits, prepayments and other receivables	7,744	(124,219)
	(920,263)	(7,233,615)
Decrease / (Increase) in asset		
Payable to MCB Investment Management Limited - Management Company	(11,521)	434
Payable to Central Depository Company of Pakistan Limited - Trustee	2,050	(469)
Payable to the Securities and Exchange Commission of Pakistan	602	1,255
Accrued expenses and other liabilities	191,112	92,549
Dividend payable	-	(1)
	182,243	93,768
Net cash generated from / (used in) operating activities	3,403,524	(2,414,396)
CASH FLOWS FROM FINANCING ACTIVITIES		
Amount received against issuance of units	266,215,285	239,209,108
Amount paid against redemption of units	(252,964,505)	(222,810,454)
Distributions made during the year	(368,237)	(439,448)
Net cash generated from financing activities	12,882,543	15,959,206
Net increase in cash and cash equivalents during the year	16,286,067	13,544,810
Cash and cash equivalents at beginning of the year	24,482,694	10,937,884
Cash and cash equivalents at the end of the year	40,768,761	24,482,694