ABL Funds
Discover the potential

Ref. No. ABL AMC/PSX/BOD Meeting-89115
August 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 year / Period Ended June 30, 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 Friday, August 28, 2026 at 10:30 a.m. at ABL AMC Office, situated at Defence Raya Fairways Commercial, Phase VI, DHA, Lahore, has approved financial results of the following funds for the year / period ended June 30, 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
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		(Rupees in '000)	
ASSETS			
Bank balances	4	2,539,519	1,809,955
Investments	6	1,652,273	2,478,298
Receivable against issuance and conversion of units		-	511,786
Interest receivable	7	25,239	48,422
Deposits and other receivables	8	30,816	48,669
Total assets		4,247,847	4,897,130
LIABILITIES			
Payable to ABL Asset Management Company Limited - Management Company	9	25,658	28,259
Payable to the Central Depository Company of Pakistan Limited - Trustee	10	223	368
Payable to the Securities and Exchange Commission of Pakistan (SECP)	11	193	319
Payable against redemption and conversion of units		-	710,951
Accrued expenses and other liabilities	12	66,617	83,811
Total liabilities		92,691	823,708
NET ASSETS		4,155,156	4,073,422
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		4,155,156	4,073,422
CONTINGENCIES AND COMMITMENTS	13		
		(Number of units)	
NUMBER OF UNITS IN ISSUE	14	407,192,752	399,426,515
		(Rupees)	
NET ASSET VALUE PER UNIT		10.2044	10.1982

The annexed notes from 1 to 29 form an integral part of these financial statements.

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For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL INCOME FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		-----------(Rupees in '000)-----------	
INCOME			
Income on savings accounts with banks		123,260	137,952
Income on term deposits		4,105	-
Income on placements		10,618	4,889
Income on government securities		168,470	245,156
Income on term finance certificates and sukuk certificates		93,008	148,509
		399,461	536,506
(Loss) / gain on sale of investments - net		(3,101)	46,268
Unrealised (diminution) / appreciation on remeasurement of investments classified as 'financial assets at fair value through profit or loss' - net	6.9	(3,507)	15,776
		(6,608)	62,044
Total income		392,853	598,550
EXPENSES			
Remuneration of ABL Asset Management Company Limited - Management Company	9.1	40,986	43,871
Punjab Sales Tax on remuneration of the Management Company	9.2	6,558	7,019
Remuneration of Central Depository Company of Pakistan Limited - Trustee	10.1	2,658	2,743
Sindh sales tax on remuneration of the Trustee	10.2	399	411
Fees to the Securities and Exchange Commission of Pakistan (SECP)	11.1	2,658	2,743
Securities transaction cost		2,004	2,989
Bank charges		118	80
Provision against advance tax refundable	8.3	4,528	2,611
Auditors' remuneration	15	1,455	1,099
Legal and professional fee		1,080	413
Annual listing fee		63	31
Rating fee		334	328
Total operating expenses		62,841	64,338
Net income for the year before taxation		330,012	534,212
Taxation	16	-	-
Net income for the year after taxation		330,012	534,212
Allocation of net income for the year:			
Net income for the year after taxation		330,012	534,212
Income already paid on units redeemed		(299,215)	(402,106)
		30,797	132,106
Accounting income available for distribution:			
- Relating to capital gains		-	62,044
- Excluding capital gains		30,797	70,062
		30,797	132,106

The annexed notes from 1 to 29 form an integral part of these financial statements.

AH/10

For ABL Asset Management Company Limited
(Management Company)

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

ABL INCOME FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	------------(Rupees in '000)----------	
Net income for the year after taxation	330,012	534,212
Other comprehensive income for the year	-	-
Total comprehensive income for the year	330,012	534,212

The annexed notes from 1 to 29 form an integral part of these financial statements.

AH/Co

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL INCOME FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	2026			2025		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	-----------(Rupees in '000)-----------					
Net assets at the beginning of the year	4,004,966	68,456	4,073,422	2,544,463	60,011	2,604,474
Issue of 770,913,015 (2025: 1,080,657,244) units						
Capital value (at net asset value per unit at the beginning of the year)	7,861,907	-	7,861,907	11,005,954	-	11,005,954
Element of income	391,463	-	391,463	1,355,939	-	1,355,939
Total proceeds on issuance of units	8,253,370	-	8,253,370	12,361,893	-	12,361,893
Redemption of 763,146,778 (2025: 936,960,346) units						
Capital value (at net asset value per unit at the beginning of the year)	(7,782,705)	-	(7,782,705)	(9,542,473)	-	(9,542,473)
Element of loss	(146,747)	(299,215)	(445,962)	(879,755)	(402,106)	(1,281,861)
Total payments on redemption of units	(7,929,452)	(299,215)	(8,228,667)	(10,422,228)	(402,106)	(10,824,334)
Total comprehensive income for the year	-	330,012	330,012	-	534,212	534,212
Distribution made during the year						
- Re. 1.0008 per unit on June 28, 2026	(243,783)	(29,198)	(272,981)	-	-	-
(2025: Rs. 1.6695 per unit on June 27, 2025)	-	-	-	(479,162)	(123,661)	(602,823)
Total distribution during the year	(243,783)	(29,198)	(272,981)	(479,162)	(123,661)	(602,823)
Net assets at the end of the year	4,085,101	70,055	4,155,156	4,004,966	68,456	4,073,422
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		-			62,044	
- Excluding capital gains		30,797			70,062	
		30,797			132,106	
Distribution during the year		(29,198)			(123,661)	
Undistributed income carried forward		70,055			68,456	
Undistributed income carried forward						
- Realised income		73,562			52,680	
- Unrealised (loss) / income		(3,507)			15,776	
		70,055			68,456	
			Rupees			**Rupees**
Net asset value per unit at beginning of the year			10.1982			10.1845
Net asset value per unit at end of the year			10.2044			10.1982

The annexed notes from 1 to 29 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL INCOME FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		-----------(Rupees in '000)-----------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year before taxation		330,012	534,212
Adjustments:			
Income on savings accounts with banks		(123,260)	(137,952)
Income on term deposits		(4,105)	-
Income on placements		(10,618)	(4,889)
Income on government securities		(168,470)	(245,156)
Income on Term Finance Certificates and sukuk certificates		(93,008)	(148,509)
Net unrealised diminution / (appreciation) on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	6.9	3,507	(15,776)
Provision against advance tax refundable		4,528	2,611
		(391,426)	(549,671)
Decrease in assets			
Deposits and other receivables		13,325	595
		13,325	595
(Decrease) / increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(2,601)	(4,630)
Payable to the Central Depository Company of Pakistan Limited - Trustee		(145)	195
Payable to the Securities and Exchange Commission of Pakistan (SECP)		(126)	167
Accrued expenses and other liabilities		(17,194)	44,991
		(20,066)	40,723
Interest received		422,643	545,142
Net amount received / (paid) on purchase and sale of investments		323,891	(945,487)
		746,534	(400,345)
Net cash flow generated from / (used in) operating activities		678,379	(374,486)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from issuance and conversion of units - net		8,521,373	11,370,945
Payments against redemption and conversion of units - net		(8,939,618)	(10,113,572)
Dividend paid during the year		(29,198)	(123,870)
Net cash flow (used in) / generated from financing activities		(447,443)	1,133,503
Net increase in cash and cash equivalents during the year		230,936	759,017
Cash and cash equivalents at the beginning of the year		2,308,583	1,549,566
Cash and cash equivalents at the end of the year	5	2,539,519	2,308,583

The annexed notes from 1 to 29 form an integral part of these financial statements.

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For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL STOCK FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		--------- Rupees in '000	-----------
Assets			
Bank balances	4	453,587	842,751
Investments	5	10,927,409	6,553,828
Receivable against sale of investment		-	187,378
Receivable against conversion of units		52,170	190,017
Advance and deposits	6	2,600	2,600
Profit receivable	7	26,131	131
Total assets		11,461,897	7,776,705
Liabilities			
Payable to ABL Asset Management Company Limited - Management Company	8	50,817	43,016
Payable to Central Depository Company of Pakistan Limited - Trustee	9	1,106	738
Payable to the Securities and Exchange Commission of Pakistan (SECP)	10	835	532
Payable against purchase of investments		24,979	-
Payable against redemption and conversion of units		-	208,223
Accrued expenses and other liabilities	11	63,657	16,572
Total liabilities		141,394	269,081
NET ASSETS		11,320,503	7,507,624
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		11,320,503	7,507,624
CONTINGENCIES AND COMMITMENTS	12		
		--------- (Number of units)	---------
NUMBER OF UNITS IN ISSUE	14	290,108,619	265,164,134
		---------------- (Rupees)	---------------
NET ASSET VALUE PER UNIT		39.0216	28.3131

The annexed notes from 1 to 29 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

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

ABL STOCK FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
Income		---------- Rupees in '000 ----------	
Dividend income		515,907	349,176
Profit on savings accounts		45,598	19,422
Gain on sale of investments - net		1,638,559	1,467,831
Unrealised appreciation on re-measurement of investments classified as financial assets 'at fair value through profit or loss' - net	5.2	1,181,412	970,531
		2,819,971	2,438,362
Total Income		3,381,476	2,806,960
Expenses			
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	293,212	191,163
Punjab sales tax on remuneration of the Management Company	8.2	46,914	30,586
Remuneration of Central Depository Company of Pakistan Limited - Trustee	9.1	10,775	6,623
Sindh sales tax on remuneration of the Trustee	9.2	1,616	993
Fees to the Securities and Exchange Commission of Pakistan (SECP)	10.1	9,285	5,342
Accounting and operational charges		-	377
Selling and marketing expenses		-	5,275
Brokerage expense		50,792	25,884
Legal and professional fee		619	413
Auditors' remuneration	13	1,455	1,158
Printing charges		-	71
Annual listing fee		63	31
Settlement and bank charges		2,730	1,433
Total operating expenses		417,461	269,349
Net income for the year before taxation		2,964,015	2,537,611
Taxation	17	-	-
Net income for the year after taxation		2,964,015	2,537,611
Allocation of net income for the year			
Net income for the year after taxation		2,964,015	2,537,611
Income already paid on units redeemed		(1,146,200)	(675,584)
		1,817,815	1,862,027
Accounting income available for distribution:			
- Relating to capital gains		1,817,815	1,862,027
- Excluding capital gains		-	-
		1,817,815	1,862,027

The annexed notes from 1 to 29 form an integral part of these financial statements.

MEL

For ABL Asset Management Company Limited
(Management Company)

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

ABL STOCK FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	Rupees in '000	
Net income for the year after taxation	2,964,015	2,537,611
Other comprehensive income for the year	-	-
Total comprehensive income for the year	2,964,015	2,537,611

The annexed notes from 1 to 29 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

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

ABL STOCK FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	2026			2025		
	Capital Value	Undistributed income	Total	Capital Value	Undistributed income	Total
	-------------(Rupees in '000)-------------					
Net assets at the beginning of the year	4,126,884	3,380,740	7,507,624	1,945,924	1,669,227	3,615,151
Issuance of 583,472,469 (2025: 436,381,736) units						
Capital value (at net asset value per unit at the beginning of the year)	16,519,926	-	16,519,926	7,924,736	-	7,924,736
Element of income	5,211,662	-	5,211,662	3,080,042	-	3,080,042
Total proceeds on issuance of units	21,731,588	-	21,731,588	11,004,778	-	11,004,778
Redemption of 558,527,984 (2025: 370,289,077) units						
Capital value (at net asset value per unit at the beginning of the year)	(15,813,670)	-	(15,813,670)	(6,724,486)	-	(6,724,486)
Element of loss	(3,667,023)	(1,146,200)	(4,813,223)	(2,049,068)	(675,584)	(2,724,652)
Total payments on redemption of units	(19,480,693)	(1,146,200)	(20,626,893)	(8,773,554)	(675,584)	(9,449,138)
Total comprehensive income for the year	-	2,964,015	2,964,015	-	2,537,611	2,537,611
Distribution for the year ended June 30, 2026 on June 28, 2026 @ Re. 0.9077 per unit	(96,514)	(159,317)	(255,831)	-	-	-
(2025: Re. 0.9131 per unit on June 26, 2025)	-	-	-	(50,264)	(150,514)	(200,778)
Net income for the year less distribution	(96,514)	2,804,698	2,708,184	(50,264)	2,387,097	2,336,833
Net assets at the end of the year	6,281,265	8,003,253	11,320,503	4,126,884	3,380,740	7,507,624
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		1,817,815			1,862,027	
- Excluding capital gains		-			-	
		1,817,815			1,862,027	
Distribution during the year		(159,317)			(150,514)	
Undistributed income carried forward		5,039,238			3,380,740	
Undistributed income carried forward						
- Realised income		3,857,826			2,410,209	
- Unrealised income		1,181,412			970,531	
		5,039,238			3,380,740	
			(Rupees)			(Rupees)
Net assets value per unit at beginning of the year			28.3131			18.1601
Net assets value per unit at end of the year			39.0216			28.3131

The annexed notes from 1 to 29 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

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

ABL STOCK FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		----------- Rupees	in '000 -----------
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year before taxation		2,964,015	2,537,611
Adjustments:			
Profit on savings accounts		(45,598)	(19,422)
Dividend income		(515,907)	(349,176)
Unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.2	(1,181,412)	(970,531)
		(1,742,917)	(1,339,129)
Increase / (decrease) in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		7,801	(17,428)
Payable to Central Depository Company of Pakistan Limited - Trustee		368	310
Payable to the Securities and Exchange Commission of Pakistan (SECP)		303	250
Accrued expenses and other liabilities		47,085	(9,627)
		55,557	(26,495)
		1,276,655	1,171,987
Dividend received		515,907	349,827
Profit received on savings accounts		19,598	21,621
Net amount paid on purchase / sale of investments		(2,979,812)	(2,099,333)
Net cash used in from operating activities		(1,167,652)	(555,898)
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend paid		(159,317)	(150,748)
Receipts from issuance and conversion of units - net of refund of capital		21,772,921	10,769,986
Payments against redemption and conversion of units		(20,835,116)	(9,241,723)
Net cash generated from financing activities		778,488	1,377,515
Net (decrease) / increase in cash and cash equivalents during the year		(389,164)	821,617
Cash and cash equivalents at the beginning of the year		842,751	21,134
Cash and cash equivalents at the end of the year	16	453,587	842,751

The annexed notes from 1 to 29 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

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

ABL CASH FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		------------Rupees in '000------------	
ASSETS			
Bank balances	4	45,236,933	8,595,907
Investments	5	23,080,253	52,134,520
Receivable against conversion of units		344,911	10,756,227
Interest receivable	6	172,838	11,826
Deposits and other receivable	7	63,248	31,403
Total assets		68,898,183	71,529,883
LIABILITIES			
Payable to ABL Asset Management Company Limited - Management Company	8	112,786	122,752
Payable to Central Depository Company of Pakistan Limited - Trustee	9	3,817	3,582
Payable to the Securities and Exchange Commission of Pakistan (SECP)	10	4,525	4,247
Payable against redemption and conversion of units		60,607	329,116
Payable against purchase of investments		2,376,693	28,928,863
Accrued expenses and other liabilities	11	744,186	1,086,153
Total liabilities		3,302,614	30,474,713
NET ASSETS		65,595,569	41,055,170
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		65,595,569	41,055,170
CONTINGENCIES AND COMMITMENTS	12		
		-------- Number of units -------	
NUMBER OF UNITS IN ISSUE	13	6,392,070,337	4,003,368,562
		-------------- Rupees ----------	
NET ASSET VALUE PER UNIT		10.2620	10.2552

The annexed notes from 1 to 29 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL CASH FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		----------Rupees in '000----------	
INCOME			
Interest / profit earned on savings accounts		1,485,092	527,292
Interest / profit earned on term deposit receipts		107,956	-
Interest / profit earned on letters of placement		517,891	225,204
Interest / profit earned on corporate sukuk certificates		145,924	109,199
Interest / profit earned on Government securities - Market Treasury Bills		2,351,784	8,161,310
Interest / profit earned on Government securities - Pakistan Investment Bonds		2,834,955	1,872,392
(Loss) / gain on sale of investments - net		(92,227)	542,859
Unrealised appreciation / (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net		7,306	(868)
		(84,921)	541,991
Total income		7,358,681	11,437,388
EXPENSES			
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	499,531	850,000
Punjab sales tax on remuneration of the Management Company	8.2	79,925	136,000
Remuneration of the Central Depository Company of Pakistan Limited - Trustee	9.1	36,834	41,288
Sindh sales tax on remuneration of the Trustee	9.2	5,525	6,193
Fee to the Securities and Exchange Commission of Pakistan (SECP)	10.1	50,227	56,302
Provision against advance tax refundable		45,183	7,700
Securities transaction costs		2,946	8,745
Auditor's remuneration	14	1,455	1,278
Annual rating fee		332	302
Annual listing fee		63	30
Printing charges		-	71
Legal and professional charges		394	187
Settlement and bank charges		299	570
Total operating expenses		722,714	1,108,666
Net income for the year before taxation		6,635,967	10,328,722
Taxation	16	-	-
Net income for the year after taxation		6,635,967	10,328,722
Allocation of net income for the year			
Net income for the year after taxation		6,635,967	10,328,722
Income already paid on units redeemed		(6,198,456)	(8,428,525)
		437,511	1,900,197
Accounting income available for distribution			
- Relating to capital gains		-	541,991
- Excluding capital gains		437,511	1,358,206
		437,511	1,900,197

The annexed notes from 1 to 29 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

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

ABL CASH FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	---------- Rupees in '000 ----------	
Net income for the year after taxation	6,635,967	10,328,722
Other comprehensive income for the year	-	-
Total comprehensive income for the year	6,635,967	10,328,722

The annexed notes from 1 to 29 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

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

ABL CASH FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUNDS
FOR THE YEAR ENDED JUNE 30, 2026

	2026			2025		
	Capital Value	Undistributed income	Total	Capital Value	Undistributed income	Total
	--	Rupees in '000	--			
Net assets at beginning of the year	40,992,335	62,835	41,055,170	49,180,046	37,418	49,217,464
Issue of 27,702,063,343 (2025: 18,604,118,311) units						
- Capital value (at net asset value per unit at the beginning of the year)	284,088,987	-	284,088,987	190,485,707	-	190,485,707
- Element of income	16,296,359	-	16,296,359	14,467,351	-	14,467,351
Total proceeds on issuance of units	300,385,346	-	300,385,346	204,953,058	(0)	204,953,058
Redemption of 25,313,361,568 (2025: 19,407,665,660) units						
- Capital value (at net asset value per unit at the beginning of the year)	259,592,477	-	259,592,477	198,713,148	-	198,713,148
- Element of loss	10,245,800	6,198,456	16,444,256	12,338,201	8,428,525	20,766,726
Total payments on redemption of units	269,838,277	6,198,456	276,036,733	211,051,349	8,428,525	219,479,874
Total comprehensive income for the year	-	6,635,967	6,635,967	-	10,328,722	10,328,722
Distribution for the year ended June 30, 2026 (2025: Rs. 1.5063 per unit on June 28, 2025)	-	-	-	(2,089,420)	(1,874,780)	(3,964,200)
(2026: Rs. 1.0559 per unit on June 29, 2026)	(6,007,080)	(437,101)	(6,444,181)	-	-	-
Total distribution during the year	(6,007,080)	(437,101)	(6,444,181)	(2,089,420)	(1,874,780)	(3,964,200)
Net assets at end of the year	65,532,324	63,245	65,595,569	40,992,335	62,835	41,055,170

	2026	2025
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	-	541,991
- Excluding capital gains	437,511	1,358,206
	437,511	1,900,197
Distribution during the year	(437,101)	(1,874,780)
Undistributed income carried forward	63,245	62,835
Undistributed income carried forward		
- Realised income / (loss)	55,939	(479,156)
- Unrealised income	7,306	541,991
	63,245	62,835

	2026 (Rupees)	2025 (Rupees)
Net assets value per unit at beginning of the year	10.2552	10.2389
Net assets value per unit at end of the year	10.2620	10.2552

The annexed notes from 1 to 29 form an integral part of these financial statements.

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For ABL Asset Management Company Limited
(Management Company)

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

ABL CASH FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		------------Rupees in '000------------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year before taxation		6,635,967	10,328,722
Adjustments for:			
Interest / profit earned on savings accounts		(1,485,092)	(527,292)
Interest / profit earned on term deposit receipts		(107,956)	-
Interest / profit earned on letters of placement		(517,891)	(225,204)
Interest / profit earned on corporate sukuk certificates		(145,924)	(109,199)
Interest / profit earned on Government securities - Market Treasury Bills		(2,351,784)	(8,161,310)
Interest / profit earned on Government securities - Pakistan Investment Bonds		(2,834,955)	(1,872,392)
Unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net		(7,306)	868
Provision against advance tax refundable		45,183	7,700
		(7,405,725)	(10,886,829)
(Increase) / decrease in assets			
Deposits and other receivable		(77,028)	46
(Decrease) / increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(9,966)	(107,824)
Payable to Central Depository Company of Pakistan Limited - Trustee		235	1,059
Payable to the Securities and Exchange Commission of Pakistan (SECP)		278	1,202
Accrued expenses and other liabilities		(341,967)	973,751
		(351,420)	868,188
		(1,198,206)	310,127
Interest / profit received on investments and savings accounts		7,282,590	11,804,941
Net amount (paid) / received on purchase and sale of investments		(1,156,965)	13,938,705
Net cash generated from operating activities		4,927,419	26,053,773
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from issuance of units - net of refund of element		304,789,582	192,185,499
Net payments against redemption of units		(276,305,242)	(219,163,030)
Cash pay-out against distribution		(437,101)	(1,874,780)
Net cash generated from / (used in) financing activities		28,047,239	(28,852,310)
Net increase / (decrease) in cash and cash equivalents during the year		32,974,658	(2,798,537)
Cash and cash quivalents at the Beginning of the year		18,912,733	21,711,270
Cash and cash quivalents at the end of the year	18	51,887,391	18,912,733

The annexed notes from 1 to 29 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 INCOME FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		(Rupees in '000)	
Assets			
Bank balances	4	819,327	762,516
Investments	5	893,998	1,037,268
Receivable against issuance and conversion of units		-	171,916
Profit receivable	6	28,828	28,537
Deposits and other receivables	7	49,998	60,177
Total assets		1,792,151	2,060,414
Liabilities			
Payable to ABL Assets Management Company Limited - Management Company	8	10,542	10,973
Payable to Central Depository Company of Pakistan Limited - Trustee	9	128	180
Payable to the Securities and Exchange Commission of Pakistan (SECP)	10	111	156
Payable against redemption and conversion of units		-	140,947
Accrued expenses and other liabilities	11	17,788	33,994
Total liabilities		28,569	186,250
NET ASSETS		1,763,582	1,874,164
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		1,763,582	1,874,164
CONTINGENCIES AND COMMITMENTS	12		
		(Number of units)	
NUMBER OF UNITS IN ISSUE	13	171,132,843	182,015,355
		(Rupees)	
NET ASSET VALUE PER UNIT		10.3053	10.2967

The annexed notes 1 to 29 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 INCOME FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		(Rupees in '000)	
Income			
Profit on savings accounts		91,877	94,945
Profit on corporate sukuk certificates and GoP Ijarah sukuks		95,977	131,762
Profit on Bai Muajjal		-	3,859
Other income		51	-
		187,905	230,566
Realised (loss) / gain on sale of investments - net		(2,378)	15,096
Net unrealised (diminution) / appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.3	(2,726)	12,472
		(5,104)	27,568
Total Income		182,801	258,134
Expenses			
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	10,038	10,172
Punjab Sales Tax on remuneration of the Management Company	8.2	1,606	1,627
Remuneration of Central Depository Company of Pakistan Limited - Trustee	9.1	1,369	1,405
Sindh sales tax on remuneration of the Trustee	9.2	205	211
Monthly fees to the Securities and Exchange Commission of Pakistan (SECP)	10.1	1,369	1,405
Securities transaction costs		819	1,019
Bank and settlement charges		111	204
Auditors' remuneration	14	1,790	1,359
Shariah advisory fee		640	491
Printing charges		-	26
Legal and professional charges		605	187
Provision against advance tax refundable	7.2	11,094	4,325
Listing fee		-	31
Rating fee		193	302
Total operating expenses		29,839	22,764
Net income for the year before taxation		152,962	235,370
Taxation	15	-	-
Net income for the year after taxation		152,962	235,370
Allocation of net income for the year:			
Net income for the year after taxation		152,962	235,370
Income already paid on units redeemed		(90,711)	(109,158)
		62,251	126,212
Accounting income available for distribution:			
-Relating to capital gains		-	27,568
-Excluding capital gains		62,251	98,644
		62,251	126,212

The annexed notes 1 to 29 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 INCOME FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	----------------(Rupees in '000)--------------	
Net income for the year after taxation	152,962	235,370
Other comprehensive income for the year	-	-
Total comprehensive income for the year	152,962	235,370

The annexed notes 1 to 29 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 INCOME FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	2026			2025		
	Capital Value	Undistri-buted income	Total	Capital Value	Undistri-buted income	Total
	----------------------------------(Rupees	in '000)----------------------------------				
Net assets at the beginning of the year	1,765,907	108,257	1,874,164	870,462	107,645	978,107
Issuance of 413,719,923 (2025: 624,112,277) units						
Capital value (at net asset value per unit at the beginning of the year)	4,259,965	-	4,259,965	6,419,806	-	6,419,806
Element of income	227,141	-	227,141	655,999	-	655,999
Total proceeds on issuance of units	4,487,106	-	4,487,106	7,075,805	-	7,075,805
Redemption of 424,602,434 (2025: 537,185,321) units						
Capital value (at net asset value per unit at the beginning of the year)	4,372,019	-	4,372,019	5,525,649	-	5,525,649
Element of loss	109,738	90,711	200,449	530,838	109,158	639,996
Total payments on redemption of units	(4,481,757)	(90,711)	(4,572,468)	(6,056,487)	(109,158)	(6,165,645)
Total comprehensive income for the year	-	152,962	152,962	-	235,370	235,370
Distribution during the year - Final Dividend						
- Rs. 0.8959 per unit on June 28, 2026	(116,678)	(61,504)	(178,182)	-	-	-
(2025: Rs. 1.5376 per unit on June 27, 2025)	-	-	-	(123,873)	(125,600)	(249,473)
Total distribution during the year	(116,678)	(61,504)	(178,182)	(123,873)	(125,600)	(249,473)
Net assets at the end of the year	1,654,578	109,004	1,763,582	1,765,907	108,257	1,874,164
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		-			27,568	
-Excluding capital gains		62,251			98,644	
		62,251			126,212	
Distribution during the year		(61,504)			(125,600)	
Undistributed income carried forward		109,004			108,257	
Undistributed income carried forward						
- Realised income		111,730			95,785	
- Unrealised (loss) / gain		(2,726)			12,472	
		109,004			108,257	
			Rupees			Rupees
Net assets value per unit at beginning of the year			10.2967			10.2863
Net assets value per unit at end of the year			10.3053			10.2967

The annexed notes 1 to 29 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 INCOME FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		----------(Rupees	in '000)----------
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year before taxation		152,962	235,370
Adjustments:			
Income from Bai Muajjal		-	(3,859)
Income from corporate sukuk certificates and GoP Ijarah sukuks		(95,977)	(131,762)
Income on savings accounts with banks		(91,877)	(94,945)
Realised loss / (gain) on sale of investments - net		2,378	(15,096)
Net unrealised diminution on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.3	2,726	(12,472)
Provision against advance tax refundable		11,094	4,325
		(171,656)	(253,809)
(Increase) in assets			
Deposits and other receivables		(915)	(1,206)
(Decrease) / increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(431)	355
Payable to the Central Depository Company of Pakistan Limited - Trustee		(52)	114
Payable to the Securities and Exchange Commission of Pakistan		(45)	98
Accrued expenses and other liabilities		(16,206)	14,556
		(16,734)	15,123
		(36,343)	(4,522)
Profit received		187,563	223,949
Net amount received from Decrease / (Increase) in assets		314,017	(462,499)
Net cash generated from / (used in) operating activities		465,237	(243,072)
CASH FLOWS FROM FINANCING ACTIVITIES			
Distribution		(61,504)	(125,709)
Receipts from issuance and conversion of units - net of refund of capital		4,542,343	6,780,572
Amount paid on redemption of units		(4,713,415)	(6,028,356)
Net cash (used in) / generated from financing activities		(232,576)	626,507
Net increase in cash and cash equivalents during the year		232,661	383,435
Cash and cash equivalents at the beginning of the year		1,012,516	629,081
Cash and cash equivalents at the end of the year	4.3	1,245,177	1,012,516

The annexed notes 1 to 29 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

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

ABL GOVERNMENT SECURITIES FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		---------- (Rupees in '000) ----------	
ASSETS			
Bank balances	4	560,696	265,023
Investments	5	5,170,487	5,950,487
Receivable against sale of investment		-	814,004
Interest receivable	6	66,068	36,754
Deposits and other receivable	7	19,969	46,972
Total assets		5,817,220	7,113,240
LIABILITIES			
Payable to ABL Asset Management Company Limited - Management Company	8	55,245	56,891
Payable to Central Depository Company of Pakistan Limited - Trustee	9	311	379
Payable to the Securities and Exchange Commission of Pakistan (SECP)	10	367	448
Payable against redemption and conversion of units		30,000	1,597,165
Payable against purchase of investment		-	269,013
Dividend payable		88	88
Accrued expenses and other liabilities	11	56,562	111,939
Total liabilities		142,573	2,035,923
NET ASSETS		5,674,647	5,077,317
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		5,674,647	5,077,317
CONTINGENCIES AND COMMITMENTS	12		
		--------- (Number of units) ---------	
NUMBER OF UNITS IN ISSUE	13	557,755,980	499,408,964
		---------------- (Rupees) ----------------	
NET ASSET VALUE PER UNIT		10.1741	10.1667

The annexed notes from 1 to 29 form an integral part of these financial statements.

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For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL GOVERNMENT SECURITIES FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		----------(Rupees in '000)----------	
INCOME			
Income on savings accounts with banks		113,231	118,734
Income on term finance certificates		1,829	8,866
Income on government securities		519,748	1,021,723
Income on letters of placements		20,099	2,200
Income on term deposit receipts		3,763	-
(Loss) / gain on sale of investments - net		7,925	168,331
Unrealised (diminution) / appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.7	(8,883)	4,237
		(958)	172,568
Total income		657,712	1,324,091
EXPENSES			
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	62,098	103,103
Punjab Sales Tax on remuneration of the Management Company	8.2	9,936	16,497
Accounting and operational charges	8.3	-	695
Remuneration of Central Depository Company of Pakistan Limited - Trustee	9.1	3,294	4,537
Sindh Sales Tax on remuneration of the Trustee	9.2	494	680
Annual fee to the Securities and Exchange Commission of Pakistan (SECP)	10.1	4,491	6,186
Securities transaction costs		2,687	6,601
Legal and professional charges		394	187
Provision against advance tax refundable	7.1	7,976	3,077
Auditors' remuneration	15	1,455	1,078
Annual rating fee		344	313
Annual listing fee		63	31
Bank charges		137	130
Total operating expenses		93,369	143,115
Net income for the year before taxation		564,343	1,180,976
Taxation	17	-	-
Net income for the year after taxation		564,343	1,180,976
Allocation of net income for the year			
Net income for the year after taxation		564,343	1,180,976
Income already paid on units redeemed		(432,257)	(987,485)
		132,086	193,491
Accounting income available for distribution:			
- Relating to capital gains		7,925	172,568
- Excluding capital gains		124,161	20,923
		132,086	193,491

The annexed notes from 1 to 29 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL GOVERNMENT SECURITIES FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	-------(Rupees in '000)----------	
Net income for the year after taxation	564,343	1,180,976
Other comprehensive income for the year	-	-
Total comprehensive income for the year	564,343	1,180,976

The annexed notes from 1 to 29 form an integral part of these financial statements.

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For ABL Asset Management Company Limited
(Management Company)

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

ABL GOVERNMENT SECURITIES FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	2026			2025		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	----------(Rupees in '000)----------					
Net assets at the beginning of the year	5,046,160	31,157	5,077,317	2,662,490	42,288	2,704,778
Issue of 1,220,396,431 (2025: 2,784,024,700) units						
- Capital value (at net asset value per unit at the beginning of the year)	12,407,345	-	12,407,345	28,280,401	-	28,280,401
- Element of income	751,341	-	751,341	2,710,593	-	2,710,593
Total proceeds from issuance of units	13,158,686	-	13,158,686	30,990,994	-	30,990,994
Redemption of 1,162,049,415 (2025: 2,550,883,279)						
- Capital value (at net asset value per unit at the beginning of the year)	11,814,152	-	11,814,152	25,912,127	-	25,912,127
- Element of loss	290,422	432,257	722,679	2,033,648	987,485	3,021,133
Total payments on redemption of units	12,104,574	432,257	12,536,831	27,945,775	987,485	28,933,260
Total comprehensive income for the year	-	564,343	564,343	-	1,180,976	1,180,976
Distribution made during the year						
(2026: Re. 0.9944 per unit on June 28, 2026)	(460,423)	(128,445)	(588,868)	-	-	-
(2025: Rs. 1.7380 per unit on June 27, 2025)	-	-	-	(661,549)	(204,622)	(866,171)
Total distribution during the year	(460,423)	(128,445)	(588,868)	(661,549)	(204,622)	(866,171)
Net assets at the end of the year	5,639,849	34,798	5,674,647	5,046,160	31,157	5,077,317
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		7,925			172,568	
- Excluding capital gains		124,161			20,923	
		132,086			193,491	
Disturibution made during the year		(128,445)			(204,622)	
Undistributed income carried forward		34,798			31,157	
Undistributed income carried forward						
- Realised income		43,681			26,920	
- Unrealised (loss) / gain		(8,883)			4,237	
		34,798			31,157	
			Rupees			Rupees
Net assets value per unit at beginning of the year			10.1667			10.1581
Net assets value per unit at end of the year			10.1741			10.1667

The annexed notes from 1 to 29 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL GOVERNMENT SECURITIES FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		----------(Rupees	in '000)----------
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year before taxation		564,343	1,180,976
Adjustments for:			
Income on savings accounts with banks		(113,231)	(118,734)
Income on term finance certificates		(1,829)	(8,866)
Income on government securities		(519,748)	(1,021,723)
Income on letters of placement		(20,099)	(2,200)
Unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.7	8,883	(4,237)
Provision against advance tax refundable	7.1 & 7.2	7,976	3,077
		(641,811)	(1,152,683)
Decrease / (increase) in assets			
Deposits and other receivable		19,027	(31,543)
(Decrease) / increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(1,647)	4,014
Payable to Central Depository Company of Pakistan Limited - Trustee		(68)	222
Payable to the Securities and Exchange Commission of Pakistan (SECP)		(81)	262
Accrued expenses and other liabilities		(55,377)	73,031
		(57,173)	77,529
Income received from savings accounts with banks		96,357	124,634
Income received from term finance certificates		1,852	11,752
Income received from government securities		507,286	1,030,072
Income received from letters of placements		20,099	2,200
Net amount received / (paid) on purchase and sale of investments		1,316,108	(4,028,842)
		1,945,465	(2,860,184)
Net cash generated from / (used in) operating activities		1,829,851	(2,785,905)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from issuance and conversion of units - net		12,698,263	30,329,445
Payments against redemption and conversion of units - net		(14,103,996)	(27,336,220)
Dividend paid during the year		(128,445)	(204,931)
Net cash (used in) / generated from financing activities		(1,534,178)	2,788,294
Net increase in cash and cash equivalents during the year		295,673	2,389
Cash and cash equivalents at the beginning of the year		265,023	262,634
Cash and cash equivalents at the end of the year	14	560,696	265,023

The annexed notes from 1 to 29 form an integral part of these financial statements.

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For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC STOCK FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		--------- Rupees in '000 ---------	
ASSETS			
Bank balances	4	180,277	388,487
Investments	5	4,225,737	3,145,180
Receivable against issuance and conversion of units		33,281	23,688
Deposits and other receivable	6	2,600	2,600
Profit receivable	7	100	-
Total assets		4,441,995	3,559,955
LIABILITIES			
Payable to ABL Asset Management Company Limited - Management Company	8	42,433	40,442
Payable to Digital Custodian Company Limited - Trustee	9	241	186
Payable to the Securities and Exchange Commission of Pakistan (SECP)	10	318	229
Payable against redemption and conversion of units		-	330,689
Payable against purchase of investments		1,335	35,628
Accrued expenses and other liabilities	11	40,590	20,373
Total liabilities		84,917	427,547
NET ASSETS		4,357,078	3,132,408
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		4,357,078	3,132,408
CONTINGENCIES AND COMMITMENTS	12		
		-------- Number of units --------	
NUMBER OF UNITS IN ISSUE	13	128,781,093	117,030,994
		-------------- Rupees --------------	
NET ASSET VALUE PER UNIT		33.8332	26.7656

The annexed notes from 1 to 29 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 STOCK FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		----- Rupees in '000 -----	
INCOME			
Profit on savings accounts		7,212	6,442
Dividend income		155,222	104,642
Gain on sale of investments - net		517,481	528,563
Unrealised appreciation on re-measurement of investments classified as financial assets 'at fair value through profit or loss' - net	5.2	365,921	430,112
		883,402	958,675
Total income		1,045,836	1,069,759
EXPENSES			
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	118,789	78,713
Punjab sales tax on remuneration of the Management Company	8.2	19,006	12,594
Remuneration of Digital Custodian Company Limited - Trustee	9.1	2,481	1,685
Sindh sales tax on remuneration of the Trustee	9.2	372	251
Fee to the Securities and Exchange Commission of Pakistan (SECP)	10.1	3,762	2,254
Securities transaction cost		25,340	10,631
Auditors' remuneration	14	1,799	1,304
Annual listing fee		63	31
Shariah advisory fee		639	493
Printing charges		-	71
Charity expenses		11,282	10,301
Legal and professional charges		1,041	413
Settlement and bank charges		2,404	1,625
Total expenses		186,978	120,366
Net income for the year before taxation		858,858	949,393
Taxation	15	-	-
Net income for the year after taxation		858,858	949,393
Allocation of net income for the year			
Net income for the year after taxation		858,858	949,393
Income already paid on units redeemed		(507,770)	(240,944)
		351,088	708,449
Accounting income available for distribution			
- Relating to capital gains		351,088	708,449
- Excluding capital gains		-	-
		351,088	708,449

The annexed notes from 1 to 29 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 STOCK FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	----------- Rupees in '000 -----------	
Net income for the year after taxation	858,858	949,393
Other comprehensive income for the year	-	-
Total comprehensive income for the year	858,858	949,393

The annexed notes from 1 to 29 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 STOCK FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		---------- Rupees in '000 ----------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year before taxation		858,858	949,393
Adjustments for:			
Profit on savings accounts		(7,212)	(6,442)
Dividend income		(155,222)	(104,642)
Unrealised appreciation on re-measurement of investments classified as financial assets 'at fair value through profit or loss' - net	5.2	(365,921)	(430,112)
		(528,355)	(541,196)
Increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		1,991	2,052
Payable to Digital Custodian Company Limited - Trustee		55	65
Payable to the Securities and Exchange Commission of Pakistan (SECP)		89	105
Accrued expenses and other liabilities		20,217	9,300
		22,352	11,522
		352,855	419,719
Dividends received on investments		155,222	104,935
Profit received on savings accounts		7,112	6,983
Net amount paid on purchase and sale of investments		(748,929)	(1,127,141)
Net cash used in operating activities		(233,740)	(595,504)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from issuance and conversion of units - net		18,474,536	7,375,733
Payments against redemption and conversion of units - net		(18,405,534)	(6,517,332)
Dividend paid during the year		(43,472)	(30,080)
Net cash generated from financing activities		25,530	828,321
Net (decrease) / increase in cash and cash equivalents		(208,210)	232,817
Cash and cash equivalents at the beginning of the year		388,487	155,670
Cash and cash equivalents at the end of the year	16	180,277	388,487

The annexed notes from 1 to 29 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 STOCK FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	2026			2025		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	(Rupees in '000)					
Net assets at the beginning of the year	1,603,153	1,529,255	3,132,408	798,712	850,886	1,649,598
Issue of 575,814,338 (2025: 302,996,023) units						
- Capital value (at net asset value per unit at the beginning of the year)	15,412,016	-	15,412,016	5,457,928	-	5,457,928
- Element of income	3,103,964	-	3,103,964	1,955,648	-	1,955,648
Total proceeds on issuance of units	18,515,980	-	18,515,980	7,413,576	-	7,413,576
Redemption of 564,064,239 (2025: 277,542,442) units						
- Capital value (at net asset value per unit at the beginning of the year)	(15,097,518)	-	(15,097,518)	(4,999,428)	-	(4,999,428)
- Element of loss	(2,469,557)	(507,770)	(2,977,327)	(1,595,552)	(240,944)	(1,836,496)
Total payments on redemption of units	(17,567,075)	(507,770)	(18,074,845)	(6,594,980)	(240,944)	(6,835,924)
Total comprehensive income for the year	-	858,858	858,858	-	949,393	949,393
Distribution during the year						
2026 :Re. 0.6000 per unit on June 28, 2026	(31,851)	(43,472)	(75,323)	-	-	-
(2025 :Re. 0.3956 per unit on June 26, 2025)	-	-	-	(14,155)	(30,080)	(44,235)
Total distribution during the year	(31,851)	815,386	783,535	(14,155)	919,313	905,158
Net assets at the end of the year	2,520,207	1,836,871	4,357,078	1,603,153	1,529,255	3,132,408

	2026	2025
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	351,088	708,449
- Excluding capital gains	-	-
	351,088	708,449
Distribution during the year	(43,472)	(30,080)
Undistributed income carried forward	1,836,871	1,529,255
Undistributed income carried forward comprising of:		
- Realised income	1,470,950	1,099,143
- Unrealised income	365,921	430,112
	1,836,871	1,529,255
	(Rupees)	**(Rupees)**
Net asset value per unit at the beginning of the year	26.7656	18.0132
Net asset value per unit at the end of the year	33.8332	26.7656

The annexed notes from 1 to 29 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 FINANCIAL PLANNING FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

		2026			
		Active Allocation Plan	Conservative Allocation Plan	Capital Preservation Plan I	Total
	Note	(Rupees in '000)			
ASSETS					
Bank balances	4	3,017	496	1,137	4,650
Investments	5	96,372	141,433	68,662	306,467
Profit receivable		8	1	3	12
Receivable against sale of investment		-	-	13,000	13,000
Total assets		99,397	141,930	82,802	324,129
LIABILITIES					
Payable to ABL Asset Management Company Limited-Management Company	6	20	4	1	25
Payable to Digital Custodian Company Limited - Trustee	7	14	21	7	42
Payable to the Securities and Exchange Commission of Pakistan	8	8	11	6	25
Payable against redemption of units		-	-	14,779	14,779
Accrued expenses and other liabilities	9	1,841	4,745	2,649	9,235
Total liabilities		1,883	4,781	17,442	24,106
NET ASSETS		97,514	137,149	65,360	300,023
UNIT HOLDERS' FUND (as per statement attached)		97,514	137,149	65,360	300,023
CONTINGENCIES AND COMMITMENTS	10				
		Number of units			
NUMBER OF UNITS IN ISSUE		1,151,777	1,184,110	649,578	
		Rupees			
NET ASSET VALUE PER UNIT		84.6644	115.8247	100.6186	

The annexed notes 1 to 24 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 FINANCIAL PLANNING FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2025			
		Active Allocation Plan	**Conservative Allocation Plan**	**Capital Preservation Plan I**	**Total**
		(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 1 to 24 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 FINANCIAL PLANNING FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026			
		Active Allocation Plan	Conservative Allocation Plan	Capital Preservation Plan I	Total
		(Rupees in '000)			
INCOME					
Profit on savings accounts		413	1,063	328	1,804
Dividend income		2,201	13,163	5,990	21,354
		2,614	14,226	6,318	23,158
Gain on sale of investments - net		1,729	2,100	7,955	11,784
Unrealised appreciation on re-measurement of investments classified as fair value through profit or loss - net	5.1	17,231	67	3,397	20,695
		18,960	2,167	11,352	32,479
Total income		21,574	16,393	17,670	55,637
EXPENSES					
Remuneration of ABL Asset Management Company Limited - Management Company	6.1	52	117	44	213
Punjab sales tax on remuneration of the Management Company	6.2	8	19	7	34
Remuneration of Digital Custodian Company Limited - Trustee	7.1	94	148	110	352
Sindh sales tax on remuneration of Trustee	7.2	14	22	16	52
Monthly fee to the Securities and Exchange Commission of Pakistan	8.1	100	157	117	374
Auditors' remuneration	11	317	463	341	1,121
Annual listing fee		17	31	26	74
Legal and professional fee		129	206	159	494
Shariah advisory fee		181	252	208	641
Bank charges		33	46	13	92
Total operating expenses		945	1,461	1,041	3,447
Net income for the year before taxation		20,629	14,932	16,629	52,190
Taxation	12	-	-	-	-
Net income for the year after taxation		20,629	14,932	16,629	52,190
Other comprehensive income		-	-	-	-
Total comprehensive income for the year		20,629	14,932	16,629	52,190
Earnings per unit					
Allocation of net income for the year:					
Net income for the year after taxation		20,629	14,932	16,629	52,190
Income already paid on units redeemed		(13,650)	(13,242)	(8,042)	(34,934)
		6,979	1,690	8,587	17,256
Accounting income available for distribution:					
- Relating to capital gains		18,960	2,167	11,352	32,479
- Excluding capital gains		(11,981)	(477)	(2,765)	(15,223)
		6,979	1,690	8,587	17,256

The annexed notes 1 to 24 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 FINANCIAL PLANNING FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	For the year ended June 30, 2025 Active Allocation Plan	For the period from 01 July 2024 to 21 March 2025 Aggressive Allocation Plan	For the Year Ended June 30, 2025 Conservative Allocation Plan	For the period from 01 July 2024 to 21 March 2025 Strategic Allocation Plan	For the period from 01 July 2024 to 21 March 2025 Strategic Allocation Plan III	For the Year Ended June 30, 2025 Capital Preservation Plan I	For the period from 01 July 2024 to 21 March 2025 Capital Preservation Plan II	Total
		(Rupees in '000)							
INCOME									
Profit on savings accounts		336	14	2,546	112	254	661	175	4,098
Dividend income		3,040	6	115,748	182	55	30,911	1,740	151,682
Contingent load income		-	-	-	-	-	243	569	812
		3,376	20	118,294	294	309	31,815	2,484	156,592
Gain on sale of investments - net		224	111	58,558	8,328	3,532	6,136	4,996	81,885
Unrealised appreciation / (diminution) on re-measurement of investments classified as fair value through profit or loss - net	5.1	24,089	-	(8,475)	-	-	11,929	-	27,543
		24,313	111	50,083	8,328	3,532	18,065	4,996	109,428
Total Income		27,689	131	168,377	8,622	3,841	49,880	7,480	266,020
EXPENSES									
Remuneration of ABL Asset Management Company Limited - Management Company	6.1	56	3	344	15	14	96	25	553
Punjab Sales Tax on remuneration of the Management Company	6.2	9	1	55	2	3	15	4	89
Remuneration of Digital Custodian Company Limited - Trustee	7.1	69	-	956	14	6	192	19	1,256
Sindh Sales Tax on remuneration of Trustee	7.2	10	-	143	2	1	29	3	188
Monthly fee to the Securities and Exchange Commission of Pakistan	8.1	79	1	1,128	17	7	220	23	1,475
Auditors' remuneration	11	70	-	602	-	-	195	5	872
Printing charges		1	-	47	-	-	19	2	69
Annual listing fee		2	-	23	-	-	5	1	31
Legal and professional fee		22	-	220	-	-	36	4	282
Shariah advisory fee		27	-	371	5	2	80	6	491
Bank charges		4	10	23	12	4	60	-	113
Total operating expenses		349	15	3,912	67	37	947	92	5,419
Net income for the year before taxation		27,331	116	164,465	8,555	3,804	48,933	7,388	260,592
Taxation	12	-	-	-	-	-	-	-	-
Net income for the year after taxation		27,331	116	164,465	8,555	3,804	48,933	7,388	260,592
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income for the year		27,331	116	164,465	8,555	3,804	48,933	7,388	260,592
Earnings per unit	13								
Allocation of net income for the year:									
Net income for the period after taxation		27,331	116	164,465	8,555	3,804	48,933	7,388	260,592
Income already paid on units redeemed		(1,559)	(116)	(146,517)	(8,555)	(3,804)	(30,522)	(7,388)	(198,460)
		25,772	-	17,948	-	-	18,411	-	62,132
Accounting income available for distribution:									
- Relating to capital gains		24,313	111	50,083	8,328	3,532	18,065	4,996	109,428
- Excluding capital gains		1,459	(111)	(32,135)	(8,328)	(3,532)	346	(4,996)	(47,297)
		25,772	-	17,948	-	-	18,411	-	62,132

The annexed notes 1 to 24 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 FINANCIAL PLANNING FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	For the Year June 30, 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 year	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 year)										
Active Allocation Plan - 701,800 units	77,077	-	77,077	-	-	-	-	-	-	77,077
Conservative Allocation Plan - 744,962 units	-	-	-	205,501	-	205,501	-	-	-	205,501
Capital Preservation Allocation Plan - 0,000,000 units	-	-	-	-	-	-	6,192	-	6,192	6,192
- Element of income	11,868	-	11,868	10,503	-	10,503	-	-	-	22,371
Total proceeds on issuance of units	88,945	-	88,945	216,004	-	216,004	6,192	-	6,192	311,141
Redemption of units:										
- Capital value (at net assets value per unit at the beginning of the period)										
Active Allocation Plan - 829,782 units	70,169	-	70,169	-	-	-	-	-	-	70,169
Conservative Allocation Plan - 2,022,096 units	-	-	-	234,161	-	234,161	-	-	-	234,161
Capital Preservation Plan I - 760,241 units	-	-	-	-	-	-	76,448	-	76,448	76,448
- Element of income	957	13,650	14,607	333	13,242	13,575	-	8,042	8,042	36,224
Total payments on redemption of units	71,126	13,650	84,776	234,494	13,242	247,736	76,448	8,042	84,490	417,002
Total comprehensive income for the year	-	20,629	20,629	-	14,932	14,932	-	16,629	16,629	52,190
Distribution during the year										
Active Allocation Plan Re. 18.8650 per unit on June 28, 2026	(10,826)	(6,946)	(17,772)	-	-	-	-	-	-	(17,772)
Conservative Allocation Plan Re. 10.9334 per unit on June 28, 2026	-	-	-	(10,150)	(1,685)	(11,835)	-	-	-	(11,835)
Capital Preservation Plan I Re. 14.5319 per unit on June 28, 2026	-	-	-	-	-	-	-	(8,545)	(8,545)	(8,545)
	(10,826)	(6,946)	(17,772)	(10,150)	(1,685)	(11,835)	-	(8,545)	(8,545)	(38,152)
Net assets at end of the year	165,073	(67,559)	97,514	106,155	30,994	137,149	69,555	(4,195)	65,360	300,023
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 year										
- relating to capital gains		18,960			2,167			11,352		
- excluding capital gains		(11,981)			(477)			(2,765)		
		6,979			1,690			8,587		
Distribution during the year		(6,946)			(1,685)			(8,545)		
Undistributed (loss) / income carried forward		(67,559)			30,994			(4,195)		
Undistributed (loss) / income carried forward										
- Realised (loss) / income		(84,790)			30,927			(7,592)		
- Unrealised Income		17,231			67			3,397		
		(67,559)			30,994			(4,195)		
			(Rupees)			(Rupees)			(Rupees)	
Net asset value per unit at the beginning of the year			84.5617			115.8019			100.5557	
Net asset value per unit at the end of the year			84.6644			115.8247			100.6186	

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FOR ABL Assets Management Company
(Assets Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC FINANCIAL PLANNING FUNO
STATEMENT OF MOVEMENT IN UNIT HOLOERS' FUNO
FOR THE YEAR ENOEO JUNE 30, 2026

	For the year ended June 30, 2025			For the period from 01 July 2024 to 21 March 2025			For the Year Ended June 30, 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 year	143,214	(68,062)	75,152	(14,495)	14,930	435	1,839,105	31,008	1,870,113
Issue of units:									
- Capital value (at net assets value per unit at the beginning of the year)									
Active Allocation Plan - 180,389 units	38,811	-	38,811	-	-	-	-	-	-
Agressive Allocation Plan - 43,443 units	-	-	-	4,144	-	4,144	-	-	-
Conservative Allocation Plan - 1,997,216 units	-	-	-	-	-	-	247,423	-	247,423
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	2,576	-	2,576	566	-	566	9,180	-	9,180
Total proceeds on issuance of units	41,387	-	41,387	4,710	-	4,710	256,603	-	256,603
Redemption of units:									
- Capital value (at net assets value per unit at the beginning of the period)									
Active Allocation Plan - 286,980 units	24,100	-	24,100	-	-	-	-	-	-
Aggressive Allocation Plan - 47,992 units	-	-	-	4,577	-	4,577	-	-	-
Conservative Allocation Plan - 16,852,294 units	-	-	-	-	-	-	1,951,733	-	1,951,733
Strategic Allocation Plan - 244,403 units	-	-	-	-	-	-	-	-	-
Strategic Allocation Plan III - 121,473 units	-	-	-	-	-	-	-	-	-
Capital Preservation Plan I - 1,053,058 units	-	-	-	-	-	-	-	-	-
Capital Preservation Plan II - 322,829 units	-	-	-	-	-	-	-	-	-
- Element of loss / (income)	1,146	1,559	2,705	568	116	684	6,685	146,517	153,203
Total payments on redemption of units	25,246	1,559	26,805	5,145	116	5,261	1,958,418	146,517	2,104,936
Total comprehensive income for the year	-	27,331	27,331	-	116	116	-	164,465	164,465
Distribution during the year									
Active Allocation Plan									
Re. 33.7150 per unit on June 27, 2025	(1,276)	(25,302)	(26,578)	-	-	-	-	-	-
Conservative Allocation Plan									
Re. 15.8101 per unit on June 27, 2025	-	-	-	-	-	-	(2,494)	(17,967)	(20,461)
Capital Preservation Plan I									
Re. 23.2614 per unit on June 27, 2025	-	-	-	-	-	-	-	-	-
	(1,276)	(25,302)	(26,578)				(2,494)	(17,967)	(20,461)
Net assets at end of the year	158,080	(67,592)	90,487	(14,930)	14,930	-	134,795	30,989	165,784
Undistributed (loss) / income brought forward									
- Realised (loss) / Income		(76,518)			14,994			31,008	
- Unrealised loss		8,456			(64)			-	
		(68,062)			14,930			31,008	
Accounting income available for distribution for the year									
- relating to capital gains		24,313			111			50,083	
- excluding capital gains / (loss)		1,459			(111)			(32,135)	
		25,772			-			17,948	
Distribution during the year		(25,302)			-			(17,967)	
Undistributed (loss) / income carried forward		(67,592)			14,930			30,989	
Undistributed (loss) / income carried forward									
- Realised (loss) / income		(91,681)			14,930			(567,665)	
- Unrealised Income		24,089			-			(8,475)	
		(67,592)			14,930			30,989	
			(Rupees)			(Rupees)			(Rupees)
Net asset value per unit at the beginning of the year			83.9795			95.3732			116.8141
Net asset value per unit at the end of the year			84.5617			-			115.8017

The annexed notes 1 to 24 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 FINANCIAL PLANNING FUND

STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND

FOR THE YEAR ENDED JUNE 30, 2026

	For the period from 01 July 2024 to 21 March 2025			For the period from 01 July 2024 to 21 March 2025			For the Year Ended June 30, 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 year	(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 - 180,389 units	-	-	-	-	-	-	-	-	-
Agressive Allocation Plan - 43,443 units	-	-	-	-	-	-	-	-	-
Conservative Allocation Plan - 1,997,216 units	-	-	-	-	-	-	-	-	-
Strategic Allocation Plan - Nil units	-	-	-	-	-	-	-	-	-
Strategic Allocation Plan III - 13,877 units	-	-	-	1,214	-	1,214	-	-	-
Capital Preservation Plan I - 8,907 units	-	-	-	-	-	-	19,277	-	19,277
Capital Preservation Plan II - Nil units	-	-	-	-	-	-	-	-	-
- Element of income	-	-	-	186	-	186	112	-	112
Total proceeds on issuance of units	-	-	-	1,400	-	1,400	19,389	-	19,389
Redemption of units:									
- Capital value (at net assets value per unit at the beginning of the period)									
Active Allocation Plan - 286,980 units	-	-	-	-	-	-	-	-	-
Aggressive Allocation Plan - 47,992 units	-	-	-	-	-	-	-	-	-
Conservative Allocation Plan - 16,852,294 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 - 1,053,058 units	-	-	-	-	-	-	105,373	-	105,373
Capital Preservation Plan II - 322,829 units	-	-	-	-	-	-	-	-	-
- Element of loss / (income)	-	8,555	8,555	185	3,804	3,989	(9,170)	30,522	21,352
Total payments on redemption of units	21,207	8,555	29,762	10,809	3,804	14,613	96,203	30,522	126,725
Total comprehensive income for the year	-	8,555	8,555	-	3,804	3,804	-	48,933	48,933
Distribution during the year									
Active Allocation Plan									
Re. 33.7150 per unit on June 27, 2025	-	-	-	-	-	-	-	-	-
Conservative Allocation Plan									
Re. 15.8101 per unit on June 27, 2025	-	-	-	-	-	-	-	-	-
Capital Preservation Plan I									
Re. 23.2614 per unit on June 27, 2025	-	-	-	-	-	-	-	(27,029)	(27,029)
							-	(27,029)	(27,029)
Net assets at end of the year	(30,244)	30,244	-	23,849	(23,849)	-	139,811	(4,237)	135,574
Undistributed (loss) / income brought forward									
- Realised (loss) / income		27,227			(25,246)			3,366	
- Unrealised loss		3,015			1,397			1,015	
		30,244			(23,849)			4,381	
Accounting income available for distribution for the year									
- relating to capital gains		8,328			3,532			18,065	
- excluding capital gains		(8,328)			(3,532)			346	
		-			-			18,411	
		-			-			(27,029)	
Undistributed income / (loss) carried forward		30,244			(23,849)			(4,237)	
Undistributed income / (loss) carried forward									
- Realised (loss) / income		30,244			(23,849)			(16,166)	
- Unrealised income		-			-			11,929	
		30,244			(23,849)			(4,237)	
			(Rupees)			(Rupees)			(Rupees)
Net asset value per unit at the beginning of the year			86.7706			87.4529			100.0641
Net asset value per unit at the end of the year			-			-			100.5559

The annexed notes 1 to 24 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 FINANCIAL PLANNING FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	For the period from 01 July 2024 to 21 March 2025			For the Year Ended June 30, 2025		
	Capital Preservation Plan II			Total		
	Capital value	Undistri-buted Income	Total	Capital value	Undistribute d income	Total
Net assets at the beginning of the year	31,712	671	32,383	2,240,383	(10,677)	2,229,706
Issue of units.						
- Capital value (at net assets value per unit at the beginning of the period)						
Active Allocation Plan - 180,389 units	-	-	-	38,811	-	38,811
Agressive Allocation Plan - 43,443 units	-	-	-	4,144	-	4,144
Conservative Allocation Plan - 1,997,216 units	-	-	-	247,423	-	247,423
Strategic Allocation Plan - Nil units	-	-	-	-	-	-
Strategic Allocation Plan III - 13,877 units	-	-	-	1,214	-	1,214
Capital Preservation Plan I - 8,907 units	-	-	-	19,277	-	19,277
Capital Preservation Plan II - Nil units	-	-	-	-	-	-
- Element of income	-	-	-	12,620	-	12,620
Total proceeds on issuance of units	-	-	-	323,489		323,489
Redemption of units:						
- Capital value (at net assets value per unit at the beginning of the period)						
Active Allocation Plan - 286,980 units	-	-	-	24,100	-	24,100
Aggressive Allocation Plan - 47,992 units	-	-	-	4,577	-	4,577
Conservative Allocation Plan - 16,852,294 units	-	-	-	1,951,733	-	1,951,733
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 - 1,053,058 units	-	-	-	105,373	-	105,373
Capital Preservation Plan II - 322,829 units	32,384	-	32,384	32,384	-	32,384
- Element of loss / (income)	(1)	7,388	7,387	(586)	198,460	197,875
Total payments on redemption of units	32,383	7,388	39,771	2,149,412	198,460	2,347,872
Total comprehensive Income for the period	-	7,388	7,388	-	260,592	260,592
Distribution during the period						
Active Allocation Plan						
Re. 33.7150 per unit on June 27, 2025	-	-	-	(1,276)	(25,302)	(26,578)
Conservative Allocation Plan						
Re. 15.8101 per unit on June 27, 2025	-	-	-	(2,494)	(17,967)	(20,461)
Capital Preservation Plan I						
Re. 23.2614 per unit on June 27, 2025	-	-	-	-	(27,029)	(27,029)
				(3,770)	(70,298)	(74,068)
Net assets at end of the year	(671)	671	-	410,689	(18,844)	391,845
Undistributed (loss) / income brought forward						
- Realised (loss) / Income		(436)				
- Unrealised loss		1,107				
		671				
Accounting income available for distribution for the year						
- relating to capital gains		4,996				
- excluding capital gains		(4,996)				
		-				
		-				
Undistributed income / (loss) carried forward		671				
Undistributed income / (loss) carried forward						
		671				
		-				
		671				
			(Rupees)			
Net asset value per unit at the beginning of the year			100.3119			
Net asset value per unit at the end of the year			-			

The annexed notes 1 to 24 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 FINANCIAL PLANNING FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	For the Year June 30, 2026			
		Active Allocation Plan	Conservative Allocation Plan	Capital Preservation Plan - I	Total
		(Rupees in '000)			
CASH FLOWS FROM OPERATING ACTIVITIES					
Net income for the year before taxation		20,629	14,932	16,629	52,190
Adjustments:					
Profit on savings accounts		(413)	(1,063)	(328)	(1,804)
Dividend income		(2,201)	(13,163)	(5,990)	(21,354)
Gain on sale of investments - net		(1,729)	(2,100)	(7,955)	(11,784)
Unrealised (appreciation) on re-measurement of investments classified as fair value through profit or loss - net		(17,231)	(67)	(3,397)	(20,695)
		(21,574)	(16,393)	(17,670)	(55,637)
Increase / (decrease) in liabilities					
Payable to ABL Asset Management Company Limited - Management Company		(29)	(68)	(44)	(141)
Payable to Digital Custodian Company Limited - Trustee		6	(37)	(14)	(45)
Payable to Securities and Exchange Commission of Pakistan		1	(43)	(12)	(54)
Accrued expenses and other liabilities		(1,196)	(19,808)	(8,872)	(29,876)
		(1,218)	(19,956)	(8,942)	(30,116)
Dividend income received		2,201	13,163	5,990	21,354
Profit received on savings account		426	1,105	351	1,882
Net amount (paid) / received on purchase and sale of investments		9,399	109,687	171,610	290,696
Net cash generated from operating activities		9,863	102,538	167,968	280,369
CASH FLOWS FROM FINANCING ACTIVITIES					
Dividend paid		(6,946)	(1,685)	(8,545)	(17,176)
Receipts against issuance of units		78,122	205,855	6,191	290,168
Net payments against redemption of units		(84,778)	(337,101)	(167,231)	(589,110)
Net cash (used in) financing activities		(13,602)	(132,931)	(169,585)	(316,118)
Net (decrease) in cash and cash equivalents during the year		(3,739)	(30,393)	(1,617)	(35,749)
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 year	4	3,017	496	1,137	4,650

For ABL Asset Management Company Limited
(Management Company)

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

ABL ISLAMIC FINANCIAL PLANNING FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	For the year ended June 30, 2025	For the period from 01 July 2024 to 21 March 2025	For the Year Ended June 30, 2025	For the period from 01 July 2024 to 21 March 2025	For the period from 01 July 2024 to 21 March 2025	For the Year Ended June 30, 2025	For the period from 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 year before taxation	27,331	116	164,465	8,555	3,804	48,933	7,388	260,592
Adjustments:								
Profit on savings accounts	(336)	(14)	(2,546)	(112)	(254)	(661)	(175)	(4,098)
Dividend income	(3,040)	(6)	(115,748)	(182)	(55)	(30,911)	(1,740)	(151,682)
Unrealised (appreciation) / diminution on re-measurement of investments classified as fair value through profit or loss - net	(24,089)	-	8,475	-	-	(11,929)	-	(27,543)
	(27,465)	(20)	(109,819)	(294)	(309)	(43,501)	(1,915)	(183,323)
Increase / (decrease) in liabilities								
Payable to ABL Asset Management Company Limited - Management Company	29	-	(93)	(2)	(2)	(314)	(417)	(799)
Payable to Digital Custodian Company Limited - Trustee	2	-	(83)	(1)	(1)	5	(2)	(80)
Payable to Securities and Exchange Commission of Pakistan	(6)	(17)	(104)	(2)	(1)	-	(2)	(132)
Accrued expenses and other liabilities	(1,448)	(27)	(11,310)	(2,253)	(1,004)	2,832	(1,810)	(15,020)
	(1,423)	(44)	(11,590)	(2,258)	(1,008)	2,523	(2,231)	(16,031)
Dividend income received	3,040	6	115,748	182	55	30,911	1,740	151,682
Profit received on savings account	356	16	2,928	126	261	647	193	4,527
Net amount (paid) / received on purchase and sale of investments	20,911	349	1,695,312	21,567	8,731	104,123	29,803	1,880,797
Net cash generated from operating activities	22,750	423	1,857,044	27,878	11,534	143,636	34,978	2,098,244
CASH FLOWS FROM FINANCING ACTIVITIES								
Dividend paid	(26,578)	-	(20,461)	-	-	(27,029)	-	(74,068)
Receipts against issuance of units	41,387	4,710	165,503	-	1,400	(85,611)	-	127,389
Net payments against redemption of units	(32,881)	(5,336)	(2,158,624)	(29,762)	(14,613)	(29,205)	(39,771)	(2,310,191)
Net cash (used in) financing activities	(18,072)	(626)	(2,013,582)	(29,762)	(13,213)	(141,845)	(39,771)	(2,256,870)
Net increase / (decrease) in cash and cash equivalents during the year	4,678	(202)	(156,538)	(1,885)	(1,678)	1,791	(4,793)	(158,626)
Cash and cash equivalents at the beginning of the year	2,078	202	187,427	1,885	1,678	964	4,793	199,027
Cash and cash equivalents at the end of the year 4	6,756	-	30,889	-	-	2,754	-	40,399

The annexed notes 1 to 24 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
STATEMENT OF ASSETS AND LIABILITIES
AS AT APRIL 30, 2026

	Note	April 30, 2026		
		Conservative Allocation Plan	Strategic Allocation Plan	Total
		---------------(Rupees in '000)---------------		
ASSETS				
Bank balances	4	3,131	4,569	7,700
Investments	5	-	-	-
Profit receivable		686	134	820
Total assets		3,817	4,703	8,520
LIABILITIES				
Payable to ABL Asset Management Company Limited - Management Company	6	20	1	21
Payable to Digital Custodian Company Limited - Trustee	7	18	7	25
Payable to the Securities and Exchange Commission of Pakistan	8	17	6	23
Accrued expenses and other liabilities	9	3,762	4,689	8,451
Total liabilities		3,817	4,703	8,520
NET ASSETS		-	-	-
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		-	-	-
CONTINGENCIES AND COMMITMENTS	10			
		-----------Number of units---------		
NUMBER OF UNITS IN ISSUE		-	-	
		-----------------Rupees--------------		
NET ASSET VALUE PER UNIT		-	-	

The annexed notes 1 to 26 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
STATEMENT OF ASSETS AND LIABILITIES
AS AT APRIL 30, 2026

	Note	June 30, 2025		
		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 26 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
INCOME STATEMENT
FOR THE TEN MONTHS ENDED APRIL 30, 2026

	Note	For the period from July 01, 2025 to April 30, 2026		
		Conservative Allocation Plan	Strategic Allocation Plan	Total
		(Rupees in '000)		
INCOME				
Profit on savings accounts		2,752	419	3,171
Capital gain on sale of investments - net		22,527	18,272	40,799
Net unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.2	-	-	-
		22,527	18,272	40,799
Total (loss) / Income		25,279	18,691	43,970
EXPENSES				
Remuneration of ABL Asset Management Company Limited - Management Company	6.1	303	45	348
Punjab sales tax on remuneration of the Management Company	6.2	49	7	56
Remuneration of Digital Custodian Company Limited - Trustee	7.1	191	60	251
Sindh sales tax on remuneration of the Trustee	7.2	29	9	38
Monthly fee to the Securities and Exchange Commission of Pakistan	8.1	202	64	266
Annual listing fee		51	17	68
Auditors' remuneration	11	462	171	633
Legal and professional charges		381	134	515
Settlement and bank charges		29	9	38
Total operating expenses		1,697	516	2,213
Net Income for the period before taxation		23,582	18,175	41,757
Taxation	12	-	-	-
Net Income for the period after taxation		23,582	18,175	41,757
Other comprehensive income for the period		-	-	-
Total comprehensive income for the period		23,582	18,175	41,757
Allocation of net income for the period:				
Net income for the Period after taxation		23,582	18,175	41,757
Income already paid on units redeemed		(23,582)	(18,175)	(41,757)
		-	-	-
Accounting income available for distribution				
- Relating to capital gains		-	-	-
- Excluding capital gain		-	-	-
		-	-	-

The annexed notes 1 to 26 form an integral part of these financial statements.

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For ABL Asset Management Company Limited
(Management Company)

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

ABL FINANCIAL PLANNING FUND
INCOME STATEMENT
FOR THE TEN MONTHS ENDED APRIL 30, 2026

	Note	From the Period July 01, 2024 to March 21, 2025	For the year ended June 30, 2025		
		Active Allocation Plan	Conservative Allocation Plan	Strategic Allocation Plan	Total
		--------(Rupees in '000)--------			
INCOME					
Profit on savings accounts		127	8,669	1,081	9,877
Dividend income		837	24,112	4,808	29,757
		964	32,781	5,889	39,634
Gain on sale of investments - net		2,026	41,536	21,100	64,662
Net unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.2	-	(9,926)	18,626	8,700
		2,026	31,610	39,726	73,362
Total Income		2,990	64,391	45,615	112,996
EXPENSES					
Remuneration of ABL Asset Management Company Limited - Management Company	6.1	7	686	72	765
Punjab sales tax on remuneration of the Management Company	6.2	1	110	11	122
Remuneration of Digital Custodian Company Limited - Trustee	7.1	5	372	82	459
Sindh sales ales tax on remuneration of Trustee	7.2	1	56	12	69
Remuneration of Securities and Exchange Commission of Pakistan	8.1	5	392	87	484
Auditors' remuneration	11	2	715	99	816
Printing charges		-	61	9	70
Annual listing fee		-	29	2	31
Legal and professional charges		-	258	118	376
Settlement and bank charges		5	-	23	28
Total operating expenses		26	2,679	515	3,220
Net Income for the period before taxation		2,964	61,712	45,100	109,776
Taxation	12	-	-	-	-
Net Income for the period after taxation		2,964	61,712	45,100	109,776
Other comprehensive income for the period		-	-	-	-
Total comprehensive income for the period		2,964	61,712	45,100	109,776
Allocation of net income for the period:					
Net income for the Period after taxation		2,964	61,712	45,100	109,776
Income already paid on units redeemed		(2,964)	(22,683)	(19,818)	(45,465)
		-	39,029	25,282	64,311
Accounting income available for distribution					
- Relating to capital gains	23.3	-	31,610	25,282	56,892
- Excluding capital gain		-	7,419	-	7,419
		-	39,029	25,282	64,311

The annexed notes 1 to 26 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
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE TEN MONTHS ENDED APRIL 30, 2026

	For the period from July 01, 2025 to April 30, 2026						
	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 period	174,140	22,471	196,611	138,143	(71,723)	66,420	263,031
Issue of units:							
- Capital value (at net assets value per unit at the beginning of the period)							
Conservative Allocation Plan- 1,479,404 units	162,595	-	162,595	-	-	-	162,595
Strategic Allocation Plan- NIL units	-	-	-	-	-	-	-
- Element of income	6,211	-	6,211	-	-	-	6,211
Total proceeds on issuance of units	168,806	-	168,806	-	-	-	168,806
Redemption of units:							
- Capital value (at net assets value per unit at the beginning of the period)							
Conservative Allocation Plan- 3,268,304 units	359,206	-	359,206	-	-	-	359,206
Strategic Allocation Plan- 846,226 units	-	-	-	66,420	-	66,420	66,420
- Element of (income) / loss	6,211	23,582	29,793	-	18,175	18,175	47,968
Total payments on redemption of units	365,417	23,582	388,999	66,420	18,175	84,595	473,594
Total comprehensive income for the period	-	23,582	23,582	-	18,175	18,175	41,757
Distribution during the period	-	-	-	-	-	-	-
Net assets at end of the period	(22,471)	22,471	-	71,723	(71,723)	-	-
Undistributed income/ (loss) brought forward							
- Realised income/ (loss)		32,398			(90,349)		
- Unrealised loss/ (income)		(9,926)			18,626		
		22,472			(71,723)		
Total comprehensive income for the period		23,582			18,175		
Total income already paid on units redeemed		(46,054)			53,548		
Undistributed income/ (loss) carried forward		-			-		
Undistributed income/ (loss) carried forward							
- Realised income/ (loss)		-			-		
- Unrealised income		-			-		
		-			-		
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			-			-	

The annexed notes 1 to 26 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
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE TEN MONTHS ENDED APRIL 30, 2026

	For the Period July 01, 2024 to March 21, 2025			For the year ended June 30, 2025						
	Active Allocation Plan			Conservative Allocation Plan			Strategic Allocation Plan			Total
	Capital value	Accum-ulated losses	Total	Capital value	Undistri-buted income	Total	Capital value	Accum-ulated losses	Total	
	----------(Rupees in '000)----------									
Net assets at the beginning of the Period	84,663	(79,432)	5,231	146,625	22,093	168,718	221,916	(72,058)	149,858	323,807
Issue of units:										
- Capital value (at net assets value per unit at the beginning of the Period)										
Active Allocation Plan - 83,333 Units	6,679	-	6,679	-	-	-	-	-	-	6,679
Conservative Allocation Plan 8,370,269 Units	-	-	-	918,140	-	918,140	-	-	-	918,140
Strategic Allocation Plan - 270,690 units	-	-	-	-	-	-	21,140	-	21,140	21,140
- Element of income	1,868	-	1,868	135,501	-	135,501	-	-	-	137,369
Total proceeds on issuance of units	8,547	-	8,547	1,053,641	-	1,053,641	21,140	-	21,140	1,083,328
Redemption of units:										
- Capital value (at net assets value per unit at the beginning of the Period)										
Active Allocation Plan- 148,594 Units	11,909	-	11,909	-	-	-	-	-	-	11,909
Conservative Allocation Plan- 8,119,534 Units	-	-	-	890,637	-	890,637	-	-	-	890,637
Strategic Allocation Plan- 1,343,380 Units	-	-	-	-	-	-	104,913	-	104,913	104,913
- Element of (income) / loss	1,869	2,964	4,833	135,465	22,693	158,158	-	19,818	19,818	182,809
Total payments on redemption of units	13,778	2,964	16,742	1,026,102	22,693	1,048,795	104,913	19,818	124,731	1,190,268
Total comprehensive income for the period	-	2,964	2,964	-	61,712	61,712	-	45,100	45,100	109,776
Distribution during the period										
Conservative Allocation Plan Re.25.3629 per unit on June 27, 2025	-	-	-	(24)	(38,641)	(38,665)	-	-		(38,665)
Strategic Allocation Plan Re.43.3459 per unit on June 27, 2025	-	-	-	-	-		-	(24,947)	(24,947)	(24,947)
	-	-	-	(24)	(38,641)	(38,665)	-	(24,947)	(24,947)	(63,612)
Net assets at end of the period	79,432	(79,432)	-	174,140	22,471	196,611	138,143	(71,723)	66,420	263,031
Undistributed (loss)/ income brought forward										
- Realised (loss)/ income		(79,236)			17,378			(85,704)		
- Unrealised (loss)/ income		(196)			4,706			13,646		
		(79,432)			22,084			(72,058)		
Accounting income available for distribution for the period										
- relating to capital gains		-			31,610			25,282		
- excluding capital gains		-			7,419			-		
		-			39,029			25,282		
Distribution during the period		(76,468)			(38,641)			(24,947)		
Undistributed (loss) / income carried forward		-			22,472			(71,723)		
Undistributed (loss) / income carried forward										
- Realised (loss) / income		-			32,398			(90,349)		
- Unrealised income		-			(9,926)			18,626		
		-			22,472			(71,723)		
			(Rupees)			(Rupees)			(Rupees)	
Net asset value per unit at the beginning of the period			80.1450			109.6888			78.0949	
Net asset value per unit at the end of the period			-			109.9058			78.4896	

The annexed notes 1 to 26 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
CASH FLOW STATEMENT
FOR THE TEN MONTHS ENDED APRIL 30, 2026

	Note	For the period from July 01, 2025 to April 30, 2026		
		Conservative Allocation Plan	Strategic Allocation Plan	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Net income for the year before taxation		23,582	18,175	41,757
Adjustments:				
Profit on savings accounts		(2,752)	(419)	(3,171)
Capital (gain) on sale of investments - net		(22,527)	(18,272)	(40,799)
		(25,279)	(18,691)	(43,970)
(Decrease)/ increase in liabilities				
Payable to ABL Asset Management Company Limited - Management Company		(81)	(13)	(94)
Payable to Digital Custodian Company Limited - Trustee		(12)	1	(11)
Payable to the Securities and Exchange Commission of Pakistan		(10)	1	(9)
Accrued expenses and other liabilities		(8,206)	796	(7,410)
		(8,309)	785	(7,524)
Profit received on savings accounts		5,826	285	6,111
Net amount (paid on) purchase / received from sale of investments		211,117	84,617	295,734
Net cash flows (used in) operating activities		206,937	85,171	292,108
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts from issuance of units		168,806	-	168,806
Net payments against redemption of units		(388,999)	(84,595)	(473,594)
Net cash flows generated from financing activities		(220,193)	(84,595)	(304,788)
Net increase/ (decrease) in cash and cash equivalents		(13,256)	576	(12,680)
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	3,132	4,569	7,701

The annexed notes 1 to 26 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
CASH FLOW STATEMENT
FOR THE TEN MONTHS ENDED APRIL 30, 2026

	Note	From the Period July 01, 2024 to March 21, 2025	For the year ended June 30, 2025		
		Active Allocation Plan	Conservative Allocation Plan	Strategic Allocation Plan	Total
		---(Rupees in '000)---			
CASH FLOWS FROM OPERATING ACTIVITIES					
Net income for the Period before taxation		2,964	61,712	45,100	109,776
Adjustments:					
Unrealised (appreciation) on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net		-	9,926	(18,626)	(8,700)
Gain on sale of investment		2,026	41,536	21,100	64,662
Profit on savings accounts		(127)	(8,669)	(1,081)	(9,877)
Dividend income		(837)	(24,112)	(4,808)	(29,757)
Amortisation of preliminary expenses and floatation costs		-	-	-	-
		1,062	18,681	(3,415)	16,328
Increase in assets					
Prepayments and other receivables		-	-	-	-
Increase/ (decrease) in liabilities					
Payable to ABL Asset Management Company Limited Management Company		-	43	(34)	9
Payable to Digital Custodian Company Limited - Trustee		-	15	(6)	9
Payable to the Securities and Exchange Commission of Pakistan		-	13	(7)	6
Accrued expenses and other liabilities		(374)	5,738	(5,051)	313
		(374)	5,809	(5,098)	337
Profit received on savings accounts		127	5,139	1,234	6,500
Dividend received		837	24,112	4,808	29,757
Net amount received on / (paid on) sale / purchase of investments		3,078	(78,264)	80,091	4,905
Net cash generated from/ (used in) operating activities		7,694	37,189	122,720	167,603
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts from issuance of units - net of refund of element		8,547	1,053,641	21,140	1,083,328
Net payments against redemption of units		(16,742)	(1,048,785)	(124,729)	(1,190,256)
Cash payout against distribution		-	(38,666)	(24,947)	(63,613)
Net cash (used In)/ generated from Financing activities		(8,195)	(33,810)	(128,536)	(170,541)
Net (decrease)/ increase in cash and cash equivalents		(501)	3,380	5,817	(2,938)
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	-	16,388	3,993	20,381

The annexed notes 1 to 26 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
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		---------- Rupees in '000' ----------	
Assets			
Bank balances	4	152,559	128,305
Investments	5	461,171	482,569
Deposits and other receivable	6	15,861	15,861
Advance and profit receivable	7	63,932	70,382
Total assets		693,523	697,117
Liabilities			
Payable to ABL Asset Management Company Limited - Management Company	8	131	202
Payable to the Digital Custodian Company Limited - Trustee	9	58	69
Payable to the Securities and Exchange Commission of Pakistan	10	54	64
Accrued expenses and other liabilities	11	1,870	1,655
Total liabilities		2,113	1,990
NET ASSETS		691,410	695,127
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		691,410	695,127
CONTINGENCIES AND COMMITMENTS	12		
		Number of units	
NUMBER OF UNITS IN ISSUE		69,372,505	69,807,051
		------Rupees------	
NET ASSET VALUE PER UNIT		9.9666	9.9578

The annexed notes from 1 to 29 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
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30,2026

	Note	2026	2025
		---------- Rupees in '000 ----------	
Income			
Profit earned	13	85,179	149,672
Capital gain on sale of investments - net		37	5,402
Unrealised (diminution) /appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	5.4	(4,726)	16,242
		(4,689)	21,644
Total income		80,490	171,316
Expenses			
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	1,394	2,205
Punjab Sales Tax on remuneration of the Management Company	8.2	223	353
Remuneration of Digital Custodian Company Limited - Trustee	9.1	627	959
Sindh Sales Tax on remuneration of the Trustee	9.2	94	143
Monthly fees to the Securities and Exchange Commission of Pakistan	10.1	662	1,047
Securities transaction costs		48	182
Auditors' remuneration	14	1,464	1,044
Legal and professional charges		183	325
Annual listing fee		63	31
Shariah advisory fee		643	528
Printing charges		-	70
Settlement and bank charges		600	500
Provision for advance tax		5,260	3,101
Provision against non-performing debt securities	5.3	50,979	76,824
Total operating expenses		62,240	87,312
Net income for the year before taxation		18,250	84,004
Taxation	16	-	-
Net income for the year after taxation		18,250	84,004
Other comprehensive Income for the year		-	-
Total comprehensive Income for the year		18,250	84,004
Earnings per unit	17		
Allocation of net income for the year			
Net income for the year after taxation		18,250	84,004
Income already paid on units redeemed		(15,847)	(82,225)
		2,403	1,779
Accounting income available for distribution			
- Relating to capital gains		-	21,644
- Excluding capital gains		2,403	(19,865)
		2,403	1,779

The annexed notes from 1 to 29 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
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30,2026

	2026			2025		
	Capital Value	Un-distributed income	Total	Capital Value	Un-distributed Income	Total
	----------(Rupees	in '000)----------				
Net assets at the beginning of the year	699,436	(4,308)	695,127	1,969,418	(4,215)	1,965,203
Issue of 191,201,119 (2025: 76,400,592) units						
Capital value (at net asset value per unit at the beginning of the year)	1,903,943	-	1,903,943	760,759	-	760,759
Element of income	24,865	-	24,865	42,153	-	42,153
Total proceeds on issuance of units	1,928,807	-	1,928,807	802,912	-	802,912
Redemption of 191,635,665 (2025: 203,951,985) units						
Capital value (at net asset value per unit at the beginning of the year)	1,908,270	-	1,908,270	2,030,852	-	2,030,852
Element of income	9,769	15,847	25,616	5,684	82,225	87,909
Total payments on redemption of units	1,918,038	15,847	1,933,886	2,036,536	82,225	2,118,762
Total comprehensive income for the year	-	18,250	18,250	-	84,004	84,004
Distribution during the year - 2026						
2026: Rs. 0.2493 per unit on June 28, 2026	(14,603)	(2,286)	(16,889)			
2025: Rs. 0.5789 per unit on June 27, 2025	-	-	-	(36,359)	(1,872)	(38,231)
Total distribution during the year	(14,603)	(2,286)	(16,889)	(36,359)	(1,872)	(38,231)
Net assets at the end of the year	695,602	(4,191)	691,410	699,436	(4,308)	695,127
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		-			21,644	
- Excluding capital gains / (loss)		2,403			(19,865)	
		2,403			1,779	
Distribution during the period		(2,286)			(1,872)	
Undistributed income carried forward		(4,191)			(4,308)	
Undistributed income carried forward						
- Realised gain/ (loss)		535			(20,550)	
- Unrealised (loss) / gain		(4,726)			16,242	
		(4,191)			(4,308)	
			Rupees			Rupees
Net assets value per unit at beginning of the year			9.9578			9.9575
Net assets value per unit at end of the year			9.9666			9.9578

The annexed notes from 1 to 29 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
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30,2026

	Note	2026	2025
		---------- Rupees in '000 ----------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year before taxation		18,250	84,004
Adjustments for:			
Profit earned		(15,626)	(16,988)
Income from GoP Ijara sukuk certificates		(69,553)	(132,684)
Net unrealised diminution / (appreciation) on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	5.4	4,726	(16,242)
Provision for advance tax		5,260	3,101
		(75,193)	(162,813)
Increase / (decrease) in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(71)	(171)
Payable to the Digital Custodian Company Limited- Trustee		(11)	(73)
Payable to the Securities and Exchange Commission of Pakistan		(10)	(89)
Accrued expenses and other liabilities		215	(1,328)
		123	(1,661)
		(56,820)	(80,470)
Profit received		86,368	166,933
Net amount received on sale and purchase of investments		16,672	842,168
Net cash generated from operating activities		46,220	928,631
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend paid		(16,889)	(38,231)
Net receipts from issuance of units		1,928,808	802,912
Net payments against redemption of units		(1,933,886)	(2,118,761)
Net cash used in financing activities		(21,966)	(1,354,080)
Net increase / (decrease) in cash and cash equivalents		24,254	(425,449)
Cash and cash equivalents at the beginning of the year		128,305	553,754
Cash and cash equivalents at the end of the year	4	152,559	128,305

The annexed notes from 1 to 29 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ALLIED FINERGY FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		(Rupees In '000)	
Assets			
Bank balances	4	35,967	17,715
Investments	5	263,698	87,525
Receivable against sales of investment		1,873	963
Receivable against issuance of units		-	500
Deposits and profit receivable	6	2,606	3,573
Advances, prepayments and other receivable	7	1,094	1,982
Total assets		305,238	112,258
Liabilities			
Payable to ABL Asset Management Company Limited			
- Management Company	8	543	402
Payable to the Central Depository Company of Pakistan Limited			
- Trustee	9	54	3
Payable to the Securities and Exchange Commission of Pakistan	10	22	8
Payable against redemption of units		-	800
Accrued expenses and other liabilities	11	5,308	1,403
Dividend payable		-	2,955
Total liabilities		5,927	5,571
NET ASSETS		299,311	106,687
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		299,311	106,687
CONTINGENCIES AND COMMITMENTS	12		
		(Number of units)	
NUMBER OF UNITS IN ISSUE	21	17,389,894	8,277,952
		(Rupees)	
NET ASSET VALUE PER UNIT		17.2118	12.8879

The annexed notes 1 to 28 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ALLIED FINERGY FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		-------------(Rupees in '000)-------------	
Income			
Profit on savings accounts		4,081	3,031
Dividend income		11,742	9,190
		15,823	12,221
Gain on sale of investments - net		29,683	30,727
Unrealised appreciation on re-measurement of invetments classified as financial assets 'at fair value through profit or loss' - net	5.2	15,499	16,675
		45,182	47,402
Total Income		61,005	59,623
Expenses			
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	4,546	2,461
Punjab Sales Tax on remuneration of the Management Company	8.2	727	394
Remuneration of Central Depository Company of Pakistan Limited - Trustee	9.1	455	246
Sindh sales tax on remuneration of the Trustee	9.2	68	64
Monthly fees to Securities and Exchange Commission of Pakistan	10.1	216	117
Securities transaction cost		2,334	734
Settlement and bank charges		393	163
Provision for advance tax	7.2	717	306
Legal and professional charges		415	460
Annual Listing Fee		33	31
Printing charges		-	72
Auditors' remuneration	13	1,237	1,006
Total operating expenses		11,141	6,054
Net income for the year before taxation		49,864	53,569
Taxation	14	-	-
Net income for the year after taxation		49,864	53,569
Allocation of net income for the year:			
Net income for the year after taxation		49,864	53,569
Income already paid on units redeemed		(27,452)	(26,774)
		22,412	26,795
Accounting income available for distribution:			
-Relating to capital gains	27.2	22,412	26,795
-Excluding capital gains		-	-
		22,412	26,795

The annexed notes 1 to 28 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

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

ALLIED FINERGY FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	------------(Rupees in '000)-----------	
Net income for the year after taxation	49,864	53,569
Other comprehensive income for the year	-	-
Total comprehensive income for the year	49,864	53,569

The annexed notes 1 to 28 form an integral part of these financial statements.

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For ABL Asset Management Company Limited
(Management Company)

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

ALLIED FINERGY FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	2026			2025		
	Capital Value	Un-distributed income	Total	Capital Value	Un-distributed income	Total
	-------------------------------(Rupees	in '000)-------------------------------				
Net assets at the beginning of the year	167,615	(60,928)	106,687	197,923	(81,033)	116,890
Issue of 49,364,579 (2025: 19,463,055) units						
Capital value (at net asset value per unit at the beginning of the year)	636,208	-	636,208	183,823	-	183,823
Element of income	160,002	-	160,002	42,658	-	42,658
Total proceeds on issuance of units	796,210	-	796,210	226,481	-	226,481
Redemption of 40,252,637 (2025: 23,561,280) units						
Capital value (at net asset value per unit at the beginning of the year)	518,774	-	518,774	222,529	-	222,529
Element of loss	100,930	27,452	128,382	31,664	26,774	58,438
Total payments on redemption of units	619,704	27,452	647,156	254,193	26,774	280,967
Total comprehensive income for the year	-	49,864	49,864	-	53,569	53,569
Distribution during the year -						
- Rs. 0.3683 per unit on June 28, 2026	(3,708)	(2,587)	(6,294)	-	-	-
(2025: Rs. 1.1810 per unit on June 26, 2025)	-	-	-	(2,596)	(6,690)	(9,286)
Total distribution during the year	(3,708)	(2,587)	(6,294)	(2,596)	(6,690)	(9,286)
Net assets at the end of the year	340,413	(41,103)	299,311	167,615	(60,928)	106,687
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		22,412			26,795	
-Excluding capital gains		-			-	
		22,412			26,795	
Distribution during the year		(2,587)			(6,690)	
Undistributed (loss) carried forward		(41,103)			(60,928)	
Undistributed (loss) carried forward						
- Realised (loss)		(56,602)			(77,603)	
- Unrealised income		15,499			16,675	
		(41,103)			(60,928)	
			Rupees			**Rupees**
Net assets value per unit at beginning of the year			12.8879			9.4447
Net assets value per unit at end of the year			17.2118			12.8879

The annexed notes 1 to 28 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ALLIED FINERGY FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		----------(Rupees	in '000)----------
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year before taxation		49,864	53,569
Adjustments:			
Profit on savings accounts with banks		(4,081)	(9,190)
Dividend income		(11,742)	(3,031)
Provision for advance tax		717	306
Gain on sales of investments - net		(29,683)	(30,727)
Unrealised diminution appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	5.2	(15,499)	(16,675)
		(60,288)	(59,317)
Decrease / (Increase) in assets			
Advance and deposits		170	(469)
Increase / (decrease) in liabilities			
Payable to ABL Asset Management Company Limited - Management Management Company		141	(1,129)
Payable to the Central Depository Company of Pakistan Limited - Trustee		51	(61)
Payable to the Securities and Exchange Commission of Pakistan		14	(4)
Accrued expenses and other liabilities		3,905	(7,141)
		4,111	(8,335)
Dividend received		11,742	9,190
Profit received on savings account		5,049	2,287
Net amount (paid on) purchase of / received from sale of investments		(131,901)	88,042
		(115,110)	99,519
Net cash (used in) / generated from operating activities		(121,253)	84,967
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend paid		(9,249)	(22,814)
Receipts from issuance and conversion of units		796,710	223,415
Payments against redemption and conversion of units		(647,956)	(280,167)
Net cash generated from / (used in) financing activities		139,505	(79,566)
Net increase in cash and cash equivalents during the year		18,252	5,401
Cash and cash equivalents at the beginning of the year		17,715	12,314
Cash and cash equivalents at the end of the year	4	35,967	17,715

The annexed notes 1 to 28 form an integral part of these 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 JUNE 30, 2026

	Note	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						
ASSETS								
Balances with banks	4	47,082,643	9,367,588	2,614,096	2,280,862	122,019	3,112,871	64,580,079
Investments	5	2,012,729	-	-	240,008	784,084	93,703	3,130,523
Interest receivable	6	72,715	88,092	2,257	5,375	6,551	3,114	178,104
Receivable against sale of Investment		-	-	448,390	-	-	-	448,390
Advances and other receivable	7	28,692	47	457	7,538	3,446	9,208	49,388
Total assets		49,196,779	9,455,727	3,065,200	2,533,782	916,100	3,218,896	68,386,484
LIABILITIES								
Payable to ABL Asset Management Company Limited - Management Company	8	20,482	717	1,890	556	805	656	25,105
Payable to the Central Depository Company of Pakistan Limited - Trustee	9	2,482	489	108	152	63	171	3,465
Payable to Securities and Exchange Commission of Pakistan	10	2,943	579	129	180	55	202	4,088
Payable against redemption of units		53,000	219	-	10,000	-	-	63,219
Dividend payable		192	-	-	-	-	-	192
Accrued expenses and other liabilities	11	636,425	149,496	10,844	8,609	13,152	22,506	841,032
Total liabilities		715,524	151,500	12,971	19,497	14,075	23,534	937,101
NET ASSETS		48,481,255	9,304,227	3,052,229	2,514,285	902,025	3,195,362	67,449,383
UNIT HOLDERS' FUND (as per statement attached)		48,481,255	9,304,227	3,052,229	2,514,285	902,025	3,195,362	67,449,383
CONTINGENCIES AND COMMITMENTS	12							
		Number of units						
NUMBER OF UNITS IN ISSUE		4,792,870,128	865,542,089	298,726,742	247,672,644	89,033,074	317,565,901	
		Rupees						
NET ASSET VALUE PER UNIT		10.1153	10.7496	10.2175	10.1516	10.1314	10.0620	

The annexed notes 1 to 25 form an integral part of these 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 JUNE 30, 2026

	Note	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						
ASSETS								
Balances with banks	4	13,709,734	123,316	188,972	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 sale of units		-	-	39,092	6,259,348	792,724	271,897	7,363,061
Advances and other receivable	7	33	47	74	9	112	37	311
Total assets		46,291,919	9,636,205	4,107,241	10,452,235	5,594,841	1,542,496	77,624,937
LIABILITIES								
Payable to ABL Asset Management Company Limited - Management Company	8	31,657	1,301	2,967	9,719	4,292	1,491	51,427
Payable to the Central Depository Company of Pakistan Limited - Trustee	9	1,817	499	169	963	335	83	3,866
Payable to Securities and Exchange Commission of Pakistan	10	2,154	591	201	1,142	291	98	4,477
Payable against purchase of investment		4,791,653	-	3,054,162	3,053,837	3,784,432	695,769	15,379,853
Payable against redemption of units		5,398,363	-	162	6	61,726	41,292	5,501,549
Dividend payable		678	-	-	-	-	-	678
Accrued expenses and other liabilities	11	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	22,196,926
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	12							
		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		10.1067	10.7430	10.2107	10.1457	10.1216	10.0557	

The annexed notes 1 to 25 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | Chief Executive Officer | Director

ABL SPECIAL SAVINGS FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	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		712,790	787,995	26,377	365,050	34,005	192,272	2,118,488
Income from government securities		3,116,646	187,501	111,768	350,167	186,734	300,393	4,253,209
Income from corporate sukuks and TFCs		-	-	-	-	17,811	-	17,811
Income from term deposit receipt		-	-	-	-	2,736	-	2,736
		3,829,435	975,496	138,145	715,216	241,286	492,665	6,392,244
Gain on sale of investments - net		26,391	-	1,116	3,974	(1,991)	16,036	45,526
Unrealised appreciation / (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	5.5	(2,909)	-	-	673	(671)	391	(2,516)
		23,482	-	1,116	4,647	(2,662)	16,427	43,010
Total income		3,852,917	975,496	139,262	719,863	238,624	509,092	6,435,254
EXPENSES								
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	237,896	11,289	11,780	17,432	21,109	10,731	310,238
Punjab Sales Tax on remuneration of the Management Company	8.3	38,063	1,806	1,865	2,789	3,377	1,717	49,638
Remuneration of Central Depository Company of Pakistan Limited - Trustee	9.1	18,842	5,004	682	3,614	1,667	2,474	32,283
Sindh Sales Tax on remuneration of Trustee	9.2	2,826	751	102	542	250	371	4,842
Monthly fee to the Securities and Exchange Commission of Pakistan	10.1	25,693	6,824	930	4,928	1,666	3,374	43,415
Auditors' remuneration	13	876	200	34	114	31	119	1,374
Listing fee		40	11	1	8	2	1	63
Rating fee		269	73	7	55	12	6	423
Provision of advance tax		19,798	-	321	-	3,058	-	23,177
Legal and professional charges		31	31	31	31	31	31	184
Securities transaction costs		8,406	10	358	906	984	1,031	11,696
Bank charges		60	59	72	162	77	58	487
Total operating expenses		352,800	26,059	16,203	30,581	32,264	19,913	477,820
Net income for the year before taxation		3,500,117	949,437	123,059	689,282	206,360	489,179	5,957,434
Taxation	14	-	-	-	-	-	-	-
Net income for the year after taxation		3,500,117	949,437	123,059	689,282	206,360	489,179	5,957,434
Other comprehensive income		-	-	-	-	-	-	-
Total comprehensive income for the year		3,500,117	949,437	123,059	689,282	206,360	489,179	5,957,434
Earnings per unit								
Allocation of Net Income for the year:								
Net income for the year after taxation		3,500,117	949,437	123,059	689,282	206,360	489,179	5,957,434
Income already paid on units redeemed		(3,412,999)	(748,256)	(60,883)	(520,451)	(204,818)	(482,250)	(5,429,658)
		87,118	201,180	62,176	168,831	1,542	6,929	527,776
Accounting Income available for distribution:								
- Relating to capital gains		23,482	-	1,116	4,647	-	6,929	36,174
- Excluding capital gains		63,636	201,180	61,060	164,184	1,542	-	491,602
		87,118	201,180	62,176	168,831	1,542	6,929	527,776

The annexed notes 1 to 25 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL SPECIAL SAVINGS FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	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		246,573	936,612	72,903	112,550	84,559	39,689	1,492,886
Income from government securities		3,546,596	583,726	763,819	2,040,321	770,814	477,162	8,182,439
Income from corporate and Gop Ijara sukuk		1,824	-	-	-	28,991	-	30,815
Letter of placement		-	-	-	1,961	-	1,961	3,922
		3,794,994	1,520,338	836,722	2,154,832	884,364	518,812	9,710,062
Gain on sale of investments - net		391,515	159	163,483	174,207	150,712	139,788	1,019,865
Unrealised appreciation / (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	5.5	26,177	(4,316)	1,627	995	1,487	290	26,260
		417,692	(4,157)	165,111	175,202	152,199	140,078	1,046,125
Total income		4,212,686	1,516,181	1,001,832	2,330,034	1,036,563	658,890	10,756,187
EXPENSES								
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	238,346	37,068	55,734	131,230	58,469	30,941	551,788
Punjab Sales Tax on remuneration of the Management Company	9.1	38,135	5,931	8,918	20,997	9,355	4,951	88,286
Remuneration of Central Depository Company of Pakistan Limited - Trustee		14,489	5,734	3,039	8,042	4,568	1,760	37,631
Sindh Sales Tax on remuneration of Trustee	9.2	2,173	860	456	1,206	685	264	5,645
Annual fee to the Securities and Exchange Commission of Pakistan	10.1	19,758	7,819	4,145	10,966	4,568	2,400	49,654
Auditors' remuneration	13	510	143	67	276	88	31	1,116
Printing charges		24	11	2	17	10	3	67
Listing fee		10	6	4	5	4	3	31
Rating fee		122	72	44	63	49	35	385
Provision of advance tax		-	-	-	-	-	-	-
Legal and professional charges		38	31	31	31	31	31	193
Securities transaction costs		21,455	132	5,387	10,859	5,848	4,410	48,090
Bank charges		85	18	153	97	105	42	501
Total operating expenses		335,145	57,824	77,980	183,788	83,780	44,869	783,387
Net income for the year before taxation		3,877,541	1,458,357	923,852	2,146,246	952,783	614,021	9,972,800
Taxation	14	-	-	-	-	-	-	-
Net income for the year after taxation		3,877,541	1,458,357	923,852	2,146,246	952,783	614,021	9,972,800
Other comprehensive income		-	-	-	-	-	-	-
Total comprehensive income for the year		3,877,541	1,458,357	923,852	2,146,246	952,783	614,021	9,972,800
Earnings per unit								
Allocation of Net Income for the year:								
Net income for the period after taxation		3,877,541	1,458,357	923,852	2,146,246	952,783	614,021	9,972,800
Income already paid on units redeemed		(3,749,711)	-	(814,547)	(2,132,202)	(890,602)	(348,827)	(7,935,889)
		127,830	1,458,357	109,306	14,044	62,181	265,193	2,036,911
Accounting income available for distribution:								
- Relating to capital gains		127,830	-	109,306	14,044	62,181	140,078	453,439
- Excluding capital gains		-	1,458,357	-	-	-	125,115	1,583,472
		127,830	1,458,357	109,306	14,044	62,181	265,193	2,036,911

The annexed notes 1 to 25 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer

Chief Executive Officer

Director

ABL SPECIAL SAVINGS FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	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	Undistributed income	Total	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total	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 year	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 - 9,848,603,268 units	99,556,576	-	99,556,576	-	-	-	-	-	-	-	-	-	-		-	-	-	-	99,556,576
Special Savings Plan II - 2,597,036,262 units	-	-	-	27,899,871	-	27,899,871	-	-	-	-	-	-	-	-	-	-	-	-	27,899,871
Special Savings Plan III - 516,344,601 units	-	-	-	-	-	-	5,272,257	-	5,272,257	-	-	-	-	-	-	-	-	-	5,272,257
Special Savings Plan IV - 2,937,826,703 units	-	-	-	-	-	-	-	-	-	29,806,311	-	29,806,311	-	-	-	-	-	-	29,806,311
Special Savings Plan V - 378,682,593 units	-	-	-	-	-	-	-	-	-	-	-	-	3,832,874	-	3,832,874	-	-	-	3,832,874
Special Savings Plan VI - 1,781,298,540 units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,912,192	-	17,912,192	17,912,192
- Element of income	8,185,497	-	8,185,497	889,380	-	889,380	398,300	-	398,300	617,507	-	617,507	143,847	-	143,847	944,359	-	944,359	11,176,890
Total proceeds on issuance of units	107,742,073	-	107,742,073	28,789,251	-	28,789,251	5,670,558	-	5,670,558	30,423,818	-	30,423,818	3,976,721		3,976,721	18,856,551	-	18,856,551	195,458,972
Redemption of units:																			
- Capital value (at net assets value per unit at the beginning of the period)																			
Special Savings Plan I - 8,540,419,406 units	86,332,538	-	86,332,538	-	-	-	-	-	-	-	-	-	-	-		-	-	-	86,332,538
Special Savings Plan II - 2,627,535,033 units	-	-	-	28,227,518	-	28,227,518	-	-	-		-		-	-		-	-	-	28,227,518
Special Savings Plan III - 312,809,742 units	-	-		-	-	-	3,194,017		3,194,017		-		-	-	-	-	-	-	3,194,017
Special Savings Plan IV - 3,398,395,616 units	-	-		-	-	-	-	-	-	34,479,105	-	34,479,105	-	-	-	-	-	-	34,479,105
Special Savings Plan V - 450,996,334 units	-	-	-	-	-	-	-		-	-	-	-	4,564,805	-	4,564,805	-		-	4,564,805
Special Savings Plan VI - 1,541,848,982 units	-	-		-	-	-	-	-	-	-	-	-	-	-	-	15,504,361	-	15,504,361	15,504,361
- Element of / loss / (income)	3,285,473	3,412,999	6,698,472	163,500	748,256	911,756	182,167	60,883	243,050	499,858	520,451	1,020,309	63,777	204,818	268,595	636,258	482,250	1,118,509	16,260,692
Total payments on redemption of units	89,618,011	3,412,999	93,031,010	28,391,018	748,256	29,139,274	3,376,184	60,883	3,437,067	34,978,963	520,451	35,499,414	4,628,582	204,818	4,833,400	16,140,619	482,250	16,622,870	182,563,035
Total comprehensive income for the year	-	3,500,117	3,500,117	-	949,437	949,437	-	123,059	123,059	-	689,282	689,282	-	206,360	206,360	-	489,179	489,179	5,957,434
Distribution during the year																			
Special Savings Plan I -																			
Re. 1.0734 per unit on June 28, 2026	(4,892,507)	(63,105)	(4,955,612)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,955,612)
Special Savings Plan II -																			
Re. 0.2507 per unit (Jul 1, 25 to Sept 11, 25)	-	-	-	-	(184,893)	(184,893)	-	-	-	-	-	-	-	-	-	-	-	-	(184,893)
Re 0.9204 per unit on June 28, 2026	-	-	-	(724,770)	(11,658)	(736,429)	-	-	-	-	-	-	-	-	-	-	-	-	(736,429)
Special Savings Plan III -																			
Re. 1.0152 per unit on June 28, 2026	-	-	-	-	-	-	(215,981)	(60,318)	(276,299)	-	-	-	-	-	-	-	-	-	(276,299)
Special Savings Plan IV -																			
Re 0.7623 per unit on March 4, 2026	-	-	-	-	-	-	-	-	-	(61,508)	(142,167)	(203,675)	-	-	-	-	-	-	(203,675)
Re. 0.3379 per unit on June 28, 2026	-	-	-	-	-	-	-	-	-	(59,833)	(21,500)	(81,333)	-	-	-	-	-	-	(81,333)
Special Savings Plan V -																			
Re. 0.9938 per unit on June 28, 2026	-	-	-	-	-	-	-	-	-	-	-	-	(79,299)	(1,444)	(80,744)	-	-	-	(80,744)
Special Savings Plan VI -																			
Re. 1.0904 per unit on June 28, 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(308,882)	(4,131)	(313,013)	(313,013)
Total distribution during the year	(4,892,507)	(63,105)	(4,955,612)	(724,770)	(196,551)	(921,322)	(215,981)	(60,318)	(276,299)	(121,340)	(163,668)	(285,008)	(79,299)	(1,444)	(80,744)	(308,882)	(4,131)	(313,013)	(6,831,998)
Net assets at end of the year	48,756,034	(274,779)	48,481,255	9,413,089	(108,862)	9,304,227	3,090,681	(38,452)	3,052,229	2,492,157	22,128	2,514,285	885,154	16,871	902,025	3,196,307	(945)	3,195,362	67,449,383

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ABL SPECIAL SAVINGS FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	2026																		Total
	Special Savings Plan I			Special Savings Plan II			Special Savings Plan III			Special Savings Plan IV			Special Savings Plan V			Special Savings Plan VI			
	Capital value	Undistributed income	Total	Capital value	Undistributed Income	Total	Capital value	Undistributed Income	Total	Capital value	Undistributed Income	Total	Capital value	Undistributed Income	Total	Capital value	Undistributed 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			(4,003)		
- Unrealised (loss)/income		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 year																			
- relating to capital gains		23,482			-			1,116			4,647			-			6,929		
- excluding capital gains		63,636			201,180			61,060			164,184			1,542			-		
		87,118			201,180			62,176			168,831			1,542			6,929		
Distribution during the period		(63,105)			(196,551)			(60,318)			(163,668)			(1,444)			(4,131)		
Undistributed income/(loss) carried forward		(274,779)			(108,862)			(38,452)			22,128			16,871			(945)		
Undistributed income/(loss) carried forward																			
- Realised income		(271,870)			(108,862)			(38,452)			21,465			17,543			(1,337)		
- Unrealised (loss) / income		(2,909)			-			-			673			(671)			[illegible]		
		(274,779)			(108,862)			(38,452)			22,128			16,871			(945)		
			(Rupees)			(Rupees)			(Rupees)			(Rupees)			(Rupees)			(Rupees)	
Net asset value per unit at the beginning of the year			10.1087			10.7430			10.2187			10.1457			10.1216			10.0557	
Net asset value per unit at the end of the year			10.1153			10.7496			10.2175			10.1516			10.1314			10.0620	

* *Special Savings Plan II is distributing dividend on a daily basis on each business day to September 11, 2025 The cumulative distribution per unit for the period amounted to Rs. 1.4637 per unit.*

The annexed notes 1 to 25 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer | Chief Executive Officer | Director

ABL SPECIAL SAVINGS FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	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	Undistributed income	Total	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total	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 year	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	(4,461)	5,835,792	61,896,584
Issue of units:																			
- Capital value (at net assets value per unit at the beginning of the year)																			
Special Savings Plan I - 9,848,603,268 units	71,635,229	-	71,635,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71,635,229
Special Savings Plan II - 2,597,036,262 units	-	-	-	8,128,477	-	8,128,477	-	-	-	-	-	-	-	-	-	-	-	-	8,128,477
Special Savings Plan III - 516,344,601 units	-	-	-	-	-	-	1 014,833	-	1,014,833	-	-	-	-	-	-	-	-	-	1,014,833
Special Savings Plan IV - 2,937,826,703 units	-	-	-	-	-	-	-	-	-	37,018,325	-	37,018,325	-	-	-	-	-	-	37,018,325
Special Savings Plan V - 378,682,593 units	-	-	-	-	-	-	-	-	-	-	-	-	6,617,009	-	6,617,009	-	-	-	6,617,009
Special Savings Plan VI - 1,781,298,540 units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,215,145	-	8,215,145	8,215,145
- Element of income	3,965,455	-	3,965,455	1,740	-	1,740	83,341	-	83,341	3,330,106	-	3,330,106	487,133	-	487,133	281,444	-	281,444	8,149,219
Total proceeds on issuance of units	75,600,684	-	75,600,684	8,130,217	-	8,130,217	1,098,174	-	1,098,174	40,348,431	-	40,348,431	7,104,142	-	7,104,142	8,496,589	-	8,496,589	140,778,237
Redemption of units:																			
- Capital value (at net assets value per unit at the beginning of the year)																			
Special Savings Plan I - 8,540,419,406 units	55,961,043	-	55,961,043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55,961,043
Special Savings Plan II - 2,627,535,033 units	-	-	-	10,075,631	-	10,075,631	-	-	-	-	-	-	-	-	-	-	-	-	10,075,631
Special Savings Plan III - 312,800,742 units	-	-	-	-	-	-	7,140,873	-	7,140,873	-	-	-	-	-	-	-	-	-	7,140,873
Special Savings Plan IV - 3,398,395,616 units	-	-	-	-	-	-	-	-	-	40,009,896	-	40,009,896	-	-	-	-	-	-	40,009,896
Special Savings Plan V - 450,996,334 units	-	-	-	-	-	-	-	-	-	-	-	-	12,849,433	-	12,849,433	-	-	-	12,549,433
Special Savings Plan VI - 1,541,848,982 units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,066,554	-	13,066,554	13,066,554
- Element of / loss / (income)	3,230,320	3,749,711	6,980,031	4,510	-	4,510	53,346	814,547	867,893	3,174,809	2,132,202	5,307,010	411,769	890,602	1,302,371	176,748	348,827	525,575	14,987,390
Total payments on redemption of units	59,191,363	3,749,711	62,941,074	10,080,141	-	10,080,141	7,194,219	814,547	8,008,766	43,184,705	2,132,202	45,316,906	13,261,202	890,802	14,151,803	13,243,302	348,827	13,592,130	154,090,820
Total comprehensive income for the year	-	3,877,541	3,877,541	-	1,458,357	1,458,357	-	923,852	923,852	-	2,146,246	2,146,246	-	952,783	952,783	-	614,021	614,021	9,972,800
Distribution during the year																			
Special Savings Plan I -																			
Re. 1.6951 per unit on June 25, 2025	(93,620)	(79,470)	(173,090)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(173,090)
Re. 0.2018 per unit on June 30, 2025	(641,350)	(48,341)	(689,692)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(689,692)
Special Savings Plan II -																			
Re. 1.4637 per unit(Aug 6, 24 to Jun 30, 25)	-	-	-	(3,239)	(1,452,380)	(1,455,619)	-	-	-	-	-	-	-	-	-	-	-	-	(1,455,619)
Special Savings Plan III -																			
Re. 1.7455 per unit on June 27, 2025	-	-	-	-	-	-	(29,953)	(108,064)	(138,017)	-	-	-	-	-	-	-	-	-	(138,017)
Special Savings Plan IV -																			
Re. 1.7301 per unit on June 27, 2025	-	-	-	-	-	-	-	-	-	(125,223)	(9,569)	(134,792)	-	-	-	-	-	-	(134,792)
Re. 0.0490 per unit on June 30, 2025	-	-	-	-	-	-	-	-	-	(30,086)	(4,457)	(34,542)	-	-	-	-	-	-	(34,542)
Special Savings Plan V -																			
Re. 1.7301 per unit on June 27, 2025	-	-	-	-	-	-	-	-	-	-	-	-	(73,895)	(60,385)	(134,280)			-	(134,280)
Special Savings Plan VI -																			
Re. 1.1296 per unit on December 31, 2024	-	-	-	-	-	-	-	-	-	-	-	-			-	(80,990)	(247,316)	(328,306)	(328,306)
Re. 1.7301 per unit on June 27, 2025	-	-	-	-	-	-	-	-	-	-	-	-			-	(23,313)	(17,139)	(40,452)	(40,452)
Total distribution during the year	(734,970)	(127,811)	(862,781)	(3,239)	(1,452,380)	(1,455,619)	(29,953)	(108,064)	(138,017)	(155,308)	(14,026)	(169,335)	(73,895)	(60,385)	(134,280)	(104,303)	(264,455)	(368,758)	(3,128,790)
Net assets at end of the year	35,524,477	(298,791)	35,225,687	9,739,627	(113,491)	9,626,136	1,012,289	(40,310)	971,979	7,168,641	16,965	7,185,607	1,616,315	16,774	1,633,088	789,257	(3,743)	785,514	55,428,011

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ABL SPECIAL SAVINGS FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	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	Undistributed income	Total	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total	Capital value	Undistributed 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		(297,872)			(119,468)			(39,113)			17,223			16,005			11,434		
- Unrealised income		(937)			-			(2,438)			(276)			(1,027)			(15,915)		
		(298,809)			(119,468)			(41,551)			16,947			14,978			(4,481)		
Accounting income available for distribution for the year																			
- relating to capital gains		127,830			-			109,306			14,044			62,181			140,078		
- excluding capital gains		-			1,458,357			-			-			-			125,115		
Distribution during the year		(127,811)			(1,452,380)			(108,064)			(14,026)			(60,385)			(264,455)		
Undistributed income carried forward		(298,791)			(113,491)			(40,310)			16,965			16,774			(3,743)		
Undistributed income carried forward																			
- Realised income		(324,968)			(109,175)			(41,937)			15,970			15,287			[illegible]		
- Unrealised (loss) / income		26,177			(4,316)			1,627			995			1,487			[illegible]		
		(298,791)			(113,491)			(40,310)			16,965			16,774			(3,743)		
			(Rupees)			(Rupees)			(Rupees)			(Rupees)			(Rupees)			(Rupees)	
Net asset value per unit at the beginning of the year			10.1087			10.7430			10.1973			10.1457			10.1014			10.0412	
Net asset value per unit at the end of the year			10.1087			10.7430			10.2107			10.1457			10.1216			10.0557	

** Special Savings Plan II is distributing dividend on a daily basis on each business day from August 6, 2024. The cumulative distribution per unit for the year ended June 30, 2025 amounted to Rs. 1.4637 per unit.*

The annexed notes 1 to 25 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer

Chief Executive Officer

Director

ABL SPECIAL SAVINGS FUND
CASH FLOWS STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	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 year before taxation		3,500,117	949,437	123,059	689,282	206,360	489,179	5,957,434
Adjustments:								
Profit on savings accounts		(712,790)	(787,995)	(26,377)	(365,050)	(34,005)	(192,272)	(2,118,488)
Income from government securities		(3,116,646)	(187,501)	(111,768)	(350,167)	(186,734)	(300,393)	(4,253,209)
Income from corporate sukuks and TFCs		-	-	-	-	(17,811)	-	(17,811)
Income from term deposit receipt		-	-	-	-	(2,736)	-	(2,736)
Gain on sale of investments - net		26,391	-	1,116	3,974	(1,991)	16,036	45,526
Unrealised appreciation/(diminution) on re-measurement of investments classified as financial assets at fair value through profit or loss		2,909	-	-	(673)	671	(391)	2,516
Provision for advance tax		19,798	-	321	-	3,058	-	23,177
		(3,780,339)	(975,496)	(136,708)	(711,915)	(239,547)	(477,021)	(6,321,026)
(Increase)/Decrease in assets								
Advances and other receivable		(48 457)	(0)	(704)	(7,529)	(6,392)	(9,171)	(72,253)
Increase/(Decrease) in liabilities								
Payable to ABL Asset Management Company Limited - Management Company		(11,176)	(584)	(1,077)	(9,163)	(3,487)	(835)	(26,322)
Payable to Central Depository Company - Trustee		665	(10)	(61)	(811)	(272)	88	(401)
Payable to Securities and Exchange Commission of Pakistan		789	(12)	(72)	(962)	(236)	104	(389)
Dividend payable		(486)	-	-	-	-	-	(486)
Accrued expenses and other liabilities		(203,486)	141,816	(66,757)	(192,352)	(97,524)	4,257	(414,045)
		(213,693)	141,211	(67,967)	(203,287)	(101,519)	3,614	(441,642)
Profit received on savings accounts		650,225	700,246	25,460	364,679	35,183	191,410	1,967,202
Profit received on government securities		3,233,222	187,501	114,408	401,732	199,126	319,929	4,455,918
Income from corporate sukuks and TFCs		-	-	-	-	18,232	-	18,232
Profit received on term deposit receipt		-	-	-		2,736		2,736
Net amount paid on purchase and sale of investments		25,621,746	9,512,500	391,454	(298,326)	(1,123,204)	(129,279)	33,976,892
		29,505,192	10,400,247	531,322	470,085	(867,926)	382,059	40,420,981
Net cash generated from/(used in) operating activities		28,962,821	10,515,398	449,002	236,635	(1,009,025)	388,661	39,543,494
CASH FLOWS FROM FINANCING ACTIVITIES								
Dividend paid		(4,955,612)	(921,322)	(276,299)	(285,008)	(80,744)	(313,013)	(6,831,998)
Receipts against issuance of units		107,742,073	28,789,251	5,709,650	36,683,166	4,769,445	19,128,448	202,822,033
Payments against redemption of units		(98,376,373)	(29,139,055)	(3,437,229)	(35,489,421)	(4,895,126)	(16,664,162)	(188,001,365)
Net cash (used in)/generated from financing activities		4,410,088	(1,271,126)	1,996,122	908,738	(206,424)	2,151,274	7,988,670
Net increase / (decrease) in cash and cash equivalents during the year		33,372,909	9,244,272	2,445,124	1,145,373	(1,215,449)	2,539,935	47,532,164
Cash and cash equivalents at the beginning of the year		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 year	4.3	47,082,643	9,367,588	2,614,096	2,280,862	122,019	3,112,871	64,580,079

The annexed notes 1 to 25 form an integral part of these financial statements

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL SPECIAL SAVINGS FUND
CASH FLOWS STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	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 year before taxation		3,877,541	1,458,357	923,852	2,146,246	952,783	614,021	9,972,799
Adjustments:								
Profit on savings accounts		(246,573)	(936,612)	(72,903)	(112,550)	(84,559)	(39,689)	(1,492,886)
Income from government securities		(3,548,596)	(583,726)	(763,819)	(2,040,321)	(770,814)	(477,162)	(8,182,439)
Income from corporate and Gop Ijara sukuk		(1,824)	-	-	-	(28,991)	-	(30,815)
Income from term deposit receipt		-	-	-	-	-	-	-
Unrealised appreciation/(diminution) on re-measurement of investments classified as financial assets at fair value through profit or loss		(26,177)	4,316	(1,627)	(995)	(1,487)	(290)	(26,260)
		(3,821,170)	(1,516,022)	(838,349)	(2,153,868)	(885,852)	(517,141)	(9,732,400)
(Increase)/Decrease in assets								
Advances and other receivable		7	31	(4)	4	(1)	(27)	10
Increase/(Decrease) in liabilities								
Payable to ABL Asset Management Company Limited - Management Company		18,512	(3,285)	(4,551)	(966)	(7,462)	(3,580)	(1,332)
Payable to Central Depository Company - Trustee		811	(86)	(178)	465	(55)	(189)	768
Payable to Securities and Exchange Commission of Pakistan		940	(115)	(218)	543	(54)	(229)	867
Dividend payable		678	-	-	-	-	-	678
Accrued expenses and other liabilities		828,739	(14,504)	49,323	172,242	32,321	940	1,069,061
		849,680	(17,990)	44,376	172,284	24,750	(3,058)	1,070,042
Profit received on savings accounts		284,908	1,118,451	88,153	120,241	113,081	45,730	1,770,564
Profit received on government securities		4,139,887	583,726	1,070,278	2,241,563	978,726	620,519	9,634,700
Profit received on corporete and Gop Ijara sukuk		2,104	-	-	-	32,864	-	34,968
Net amount paid on purchase and sale of investments		(10,162,399)	(9,516,815)	3,710,667	7,779,148	4,836,503	2,968,017	(564,876)
		(5,735,500)	(7,814,638)	4,869,098	10,140,953	5,761,175	3,634,267	10,855,354
Net cash generated from/(used in) operating activities		(4,829,442)	(7,890,282)	4,998,973	10,305,620	5,852,655	3,728,061	12,165,805
CASH FLOWS FROM FINANCING ACTIVITIES								
Dividend paid		(862,781)	(1,455,619)	(138,017)	(189,335)	(134,279)	(368,758)	(3,128,789)
Receipts against issuance of units		75,600,684	8,130,217	1,758,601	34,089,229	6,311,627	8,496,589	134,386,947
Payments against redemption of units		(57,542,711)	(10,080,141)	(8,008,603)	(45,316,900)	(14,794,298)	(13,550,838)	(149,293,491)
Net cash (used in)/generated from financing activities		17,195,192	(3,405,543)	(6,388,019)	(11,397,006)	(8,616,950)	(5,423,007)	(18,035,333)
Net increase / (decrease) in cash and cash equivalents during the period		12,365,750	(11,295,805)	(1,389,046)	(1,091,386)	(2,764,096)	(1,694,945)	(5,869,528)
Cash and cash equivalents at the beginning of the year		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 year	4.3	13,709,734	123,316	188,972	1,135,469	1,337,468	572,936	17,047,915

The annexed notes 1 to 25 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 CASH FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		------------Rupees in '000------------	
ASSETS			
Bank balances	5	8,371,339	12,125,446
Investments	6	1,665,160	2,151,725
Profit receivable	7	40,279	171,519
Preliminary expenses and floatation costs	8	-	-
Receivable against conversion of units		355,364	415,682
Deposits and other receivables	9	2,765	7,887
Total assets		10,434,907	14,872,259
LIABILITIES			
Payable to ABL Asset Management Company Limited - Management Company	10	4,140	7,743
Payable to Central Depository Company of Pakistan Limited - Trustee	11	412	765
Payable to the Securities and Exchange Commission of Pakistan	12	486	905
Payable against redemption of units		-	826,698
Accrued expenses and other liabilities	13	15,905	27,970
Total liabilities		20,943	864,081
NET ASSETS		10,413,964	14,008,178
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		10,413,964	14,008,178
CONTINGENCIES AND COMMITMENTS	14		
		Number of units	
NUMBER OF UNITS IN ISSUE	15	1,039,016,975	1,398,428,538
		------Rupees------	
NET ASSET VALUE PER UNIT		10.0229	10.0171

The annexed notes from 1 to 32 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 CASH FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		----------Rupees in '000----------	
Income			
Income on savings accounts with banks		621,336	991,866
Income on term deposit receipts		-	169,460
Income on bai-muajjal		260,507	760,235
Income on corporate sukuk certificates & GoP ijarah sukuks		185,175	413,930
		1,067,018	2,335,491
Loss on sale of investments - net		(28,487)	(2,167)
Unrealised (diminution) / appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net		(2,761)	415
		(31,248)	(1,752)
Total income		1,035,770	2,333,739
Expenses			
Remuneration of ABL Asset Management Company Limited - Management Company	10.1	53,708	92,448
Punjab sales tax on remuneration of the Management Company	10.2	8,593	14,792
Remuneration of Central Depository Company of Pakistan Limited - Trustee	11.1	5,371	9,117
Sindh sales tax on remuneration of the Trustee	11.2	806	1,367
Fee to the Securities and Exchange Commission of Pakistan	12.1	7,324	12,432
Provision for advance tax	9.2	5,171	5,293
Brokerage expenses		441	32
Auditors' remuneration	16	1,804	1,266
Legal and professional charges		183	187
Shariah advisory fee		624	487
Annual listing fee		62	31
Amortisation of preliminary expenses and floatation costs	8.1	-	138
Annual rating fee		227	206
Printing charges		-	45
Bank charges		278	55
Total expenses		84,592	137,896
Net income for the year before taxation		951,178	2,195,843
Taxation	18	-	-
Net income for the year after taxation		951,178	2,195,843
Allocation of net income for the year			
Net income for the year after taxation		951,178	2,195,843
Income already paid on units redeemed		(249,450)	(287,233)
		701,728	1,908,610
Accounting income available for distribution:			
- Relating to capital gains		-	-
- Excluding capital gains		701,728	1,908,610
		701,728	1,908,610

The annexed notes from 1 to 32 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 CASH FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	------------Rupees in '000------------	
Net income for the year after taxation	951,178	2,195,843
Other comprehensive income for the year	-	-
Total comprehensive income for the year	951,178	2,195,843

The annexed notes from 1 to 32 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 CASH FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026			2025		
		Capital value	Undistri-buted income	Total	Capital value	Undistri-buted income	Total
		Rupees in '000					
Net assets at beginning of the year		13,978,404	29,774	14,008,178	33,327,156	-	33,327,156
Issue of 4,774,541,073 (2025: 6,728,169,841) units							
- Capital value (at net asset value per unit at the beginning of the year)		47,827,055	-	47,827,055	67,281,698	-	67,281,698
- Element of income		217,691	-	217,691	449,310	-	449,310
Total proceeds on issuance of units		48,044,746	-	48,044,746	67,731,008	-	67,731,008
Redemption of 5,133,952,636 (2025: 8,662,456,768) units							
- Capital value (at net asset value per unit at the beginning of the year)		(51,427,317)	-	(51,427,317)	(86,624,568)	-	(86,624,568)
- Element of loss		(104,541)	(249,450)	(353,991)	(212,213)	(287,233)	(499,446)
Total payments on redemption of units		(51,531,858)	(249,450)	(51,781,308)	(86,836,781)	(287,233)	(87,124,014)
Total comprehensive income for the year		-	951,178	951,178	-	2,195,843	2,195,843
Total distribution during the year							
- Re. 0.1825 per unit on September 6, 2025		(10,609)	(122,385)	(132,994)	-	-	-
- Re. 0.0783 per unit on October 4, 2025		(42,490)	(73,357)	(115,847)	-	-	-
- Re. 0.0951 per unit on November 8, 2025		(1,973)	(69,560)	(71,533)	-	-	-
- Re. 0.0768 per unit on December 6, 2025		(1,072)	(58,314)	(59,386)	-	-	-
- Re. 0.1484 per unit on January 31, 2026		(30,179)	(99,697)	(129,876)	-	-	-
- Re. 0.0862 per unit on March 7, 2026		(1,667)	(64,941)	(66,608)	-	-	-
- Re. 0.0686 per unit on April 4, 2026		(960)	(48,672)	(49,632)	-	-	-
- Re. 0.0942 per unit on May 9, 2026		(1,232)	(63,317)	(64,549)	-	-	-
- Re. 0.0786 per unit on June 6, 2026		(1,557)	(51,746)	(53,303)	-	-	-
- Re. 0.0682 per unit on June 29, 2026		(19,098)	(46,004)	(65,102)	-	-	-
- Rs. 1.2901 per unit on June 30, 2025	25	-	-	-	(242,979)	(1,878,836)	(2,121,815)
Total distribution during the year		(110,837)	(697,993)	(808,830)	(242,979)	(1,878,836)	(2,121,815)
Net assets at end of the year		10,380,455	33,509	10,413,964	13,978,404	29,774	14,008,178
Undistributed income brought forward							
- Realised income			29,359			-	
- Unrealised income			415			-	
			29,774			-	
Accounting income available for distribution							
- Relating to capital gain			-			-	
- Excluding capital gain			701,728			1,908,610	
			701,728			1,908,610	
Distribution for the year			(697,993)			(1,878,836)	
Undistributed income carried forward			33,509			29,774	
Undistributed income carried forward							
- Realised income			33,509			29,359	
- Unrealised income			-			415	
			33,509			29,774	

	2026 (Rupees)	2025 (Rupees)
Net asset value per unit at beginning of the year	10.0171	10.0000
Net asset value per unit at end of the year	10.0229	10.0171

The annexed notes from 1 to 32 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 CASH FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		------------Rupees in '000	------------
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year before taxation		951,178	2,195,843
Adjustments for:			
Unrealised diminution / (appreciation) on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net		2,761	(415)
Income on savings accounts with banks		(621,336)	(991,866)
Income on term deposit receipts		-	(169,460)
Income on bai-muajjal		(260,507)	(760,235)
Income on corporate sukuk certificates & GoP ijarah sukuks		(185,175)	(413,930)
Provision for advance tax	9.2	(5,171)	(5,293)
Amortisation of preliminary expenses and floatation costs	8.1	-	138
		(1,069,428)	(2,341,061)
Decrease in assets			
Investments - net		483,804	11,886,498
Deposits and other receivables		10,293	10,579
		494,097	11,897,077
Decrease in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(3,603)	(14,383)
Payable to Central Depository Company of Pakistan Limited - Trustee		(353)	(4,364)
Payable to the Securities and Exchange Commission of Pakistan		(419)	(1,603)
Accrued expenses and other liabilities		(12,065)	(33,649)
		(16,440)	(53,999)
Profit received on savings accounts with banks and investments		1,198,258	2,964,584
Net cash generated from operating activities		1,557,665	14,662,444
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend paid		(697,993)	(1,878,836)
Receipts from issuance of units - net of refund of capital		47,994,227	67,084,878
Payments against redemption of units - net		(52,608,006)	(87,519,600)
Net cash used in financing activities		(5,311,772)	(22,313,558)
Net decrease in cash and cash equivalents		(3,754,107)	(7,651,114)
Cash and cash equivalents at beginning of the year		12,125,446	19,776,560
Cash and cash equivalents at end of the year	5.2	8,371,339	12,125,446

The annexed notes from 1 to 32 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 DEDICATED STOCK FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		---------- (Rupees in '000) ----------	
ASSETS			
Balances with banks	5	2,853	2,748
Investments	6	106,797	155,169
Dividend and profit receivable	7	-	30
Advances, deposits and other receivables	8	3,359	6,223
Total assets		113,009	164,170
LIABILITIES			
Payable to ABL Asset Management Company Limited - Management Company	9	312	-
Payable to Digital Custodian Company Limited - Trustee	10	24	24
Payable to the Securities and Exchange Commission of Pakistan	11	8	12
Payable against redemption of units		3,900	29,400
Accrued expenses and other liabilities	12	3,143	3,029
Total liabilities		7,387	32,465
NET ASSETS		105,622	131,705
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		105,622	131,705
CONTINGENCIES AND COMMITMENTS	13		
		--------- (Number of units) ---------	
NUMBER OF UNITS IN ISSUE	23	5,866,008	9,125,361
		---------------- (Rupees)----------------	
NET ASSET VALUE PER UNIT		18.0058	14.4329

The annexed notes from 1 to 30 form an integral part of these financial statements.

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For ABL Asset Management Company Limited
(Management Company)

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

ABL ISLAMIC DEDICATED STOCK FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		-----------(Rupees in '000)-----------	
INCOME			
Profit on savings accounts with banks		5	325
Dividend income		4,706	8,477
Net realised gain on sale of investments		18,147	34,707
Net unrealised appreciation on re-measurement of investments classified as financial assets 'at fair value through profit or loss'	6.2	16,835	37,650
		34,982	72,357
Total income		39,693	81,159
EXPENSES			
Remuneration of ABL Asset Management Company Limited - Management Company	9.1	2,727	3,156
Punjab sales tax on remuneration of the Management Company	9.2	436	505
Remuneration of Digital Custodian Company Limited - Trustee	10.1	250	250
Sindh sales tax on remuneration of the Trustee	10.2	38	38
Fees to the Securities and Exchange Commission of Pakistan	11.1	122	162
Brokerage expense		420	451
Auditors' remuneration	15	1,659	1,150
Annual listing fee		38	31
Shariah advisory fee		643	500
Printing charges		-	77
Provision for advance tax	8.2	2,861	1,200
Charity expense	12.1	343	579
Legal and professional charges		291	410
Settlement and bank charges		529	477
Total expenses		10,357	8,986
Net income for the year before taxation		29,336	72,173
Taxation	14	-	-
Net income for the year after taxation		29,336	72,173
Allocation of net income for the year			
Net income for the year after taxation		29,336	72,173
Income already paid on units redeemed		(6,131)	(19,332)
		23,205	52,841
Accounting income available for distribution			
-Relating to capital gains		23,205	52,841
-Excluding capital gains		-	-
		23,205	52,841

The annexed notes from 1 to 30 form an integral part of these financial statements.

AH

For ABL Asset Management Company Limited
(Management Company)

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

ABL ISLAMIC DEDICATED STOCK FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	------------(Rupees in '000)----------	
Net income for the year after taxation	29,336	72,173
Other comprehensive income for the year	-	-
Total comprehensive income for the year	29,336	72,173

The annexed notes from 1 to 30 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 DEDICATED STOCK FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		----------(Rupees	in '000)----------
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year before taxation		29,336	72,173
Adjustments for:			
Profit on savings accounts with banks		(5)	(325)
Dividend income		(4,706)	(8,477)
Net unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	6.2	(16,835)	(37,650)
Provision for advance tax		2,861	1,200
		(18,685)	(45,252)
Decrease in assets			
Advances, deposits and other receivables		3	-
Increase / (decrease) in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		312	(327)
Payable to Digital Custodian Company Limited - Trustee		-	1
Payable to the Securities and Exchange Commission of Pakistan		(4)	(1)
Accrued expenses and other liabilities		114	2,040
		422	1,713
Dividend received		4,736	8,479
Profit on savings accounts with banks		5	390
Net amount received on sale of investments		65,207	47,321
		69,948	56,190
Net cash flows generated from operating activities		81,024	84,824
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts against issuance and conversion of units - net of refund of capital		1,795	2,748
Payments against redemption and conversion of units		(80,919)	(85,880)
Dividend paid		(1,795)	(2,426)
Net cash flows used in financing activities		(80,919)	(85,558)
Net increase / (decrease) in cash and cash equivalents during the year		105	(734)
Cash and cash equivalents at the beginning of the year		2,748	3,482
Cash and cash equivalents at the end of the year	5	2,853	2,748

The annexed notes from 1 to 30 form an integral part of these financial statements.

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For ABL Asset Management Company Limited
(Management Company)

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

ABL ISLAMIC DEDICATED STOCK FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	2026			2025		
	Capital value	Accumulated losses	Total	Capital value	Accumulated losses	Total
	-----------------(Rupees	in '000)-----------------				
Net assets at the beginning of the year	707,503	(575,798)	131,705	800,703	(626,213)	174,490
Issuance of 99,825 units (2025: 197,500 units)						
- Capital value (at net asset value per unit at the beginning of the year)	1,441	-	1,441	1,928	-	1,928
- Element of income	354	-	354	822	-	822
Total proceeds on issuance of units	1,795	-	1,795	2,750	-	2,750
Redemption of 3,359,178 units (2025: 8,943,668 units)						
- Capital value (at net asset value per unit at the beginning of the year)	(48,483)	-	(48,483)	(87,322)	-	(87,322)
- Element of loss	(805)	(6,131)	(6,936)	(8,626)	(19,332)	(27,958)
Total payments on redemption of units	(49,288)	(6,131)	(55,419)	(95,948)	(19,332)	(115,280)
Total comprehensive income for the year	-	29,336	29,336	-	72,173	72,173
Distribution for the year ended June 30, 2026 @ Rs. 0.3000 per unit (declared on June 28, 2026)	-	(1,795)	(1,795)	-	-	-
				-	-	-
Distribution for the year ended June 30, 2025 @ Rs. 0.2209 per unit (declared on June 21, 2025)	-	-	-	(2)	(2,426)	(2,428)
Net income for the year less distribution	-	(1,795)	(1,795)	(2)	(2,426)	(2,428)
Net assets at the end of the year	660,010	(554,388)	105,622	707,503	(575,798)	131,705
Accumulated loss brought forward						
- Realised loss		(613,448)			(662,333)	
- Unrealised income		37,650			36,120	
		(575,798)			(626,213)	
Accounting income available for distribution						
- Relating to capital gains		23,205			52,841	
- Excluding capital gains		-			-	
		23,205			52,841	
Distribution made during the year		(1,795)			(2,426)	
Accumulated losses carried forward		(554,388)			(575,798)	
Accumulated losses carried forward						
- Realised loss		(571,223)			(613,448)	
- Unrealised income		16,835			37,650	
		(554,388)			(575,798)	
		(Rupees)			(Rupees)	
Net asset value per unit at beginning of the year		14.4329			9.7636	
Net asset value per unit at end of the year		18.0058			14.4329	

The annexed notes from 1 to 30 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 SECTOR FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		---Rupees in '000---	
ASSETS			
Bank balances	4	39,657,184	50,312,653
Investments	5	1,428,117	7,855,853
Interest receivable	6	338,211	40,480
Receivable against conversion of units		-	335,617
Deposits and other receivables	7	3,222	2,617
Preliminary expenses and floatation costs	8	200	300
Total assets		41,426,934	58,547,520
LIABILITIES			
Payable to ABL Asset Management Company Limited - Management Company	9	41,250	37,597
Payable to Central Depository Company of Pakistan Limited - Trustee	10	2,976	2,131
Payable to the Securities and Exchange Commission of Pakistan	11	2,588	1,852
Accrued expenses and other liabilities	12	495,888	294,084
Dividend payable		-	487
Payable against redemption and conversion of units		31,355	3,434,067
Total liabilities		574,057	3,770,218
NET ASSETS		40,852,877	54,777,302
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		40,852,877	54,777,302
CONTINGENCIES AND COMMITMENTS	13		
		---Number of units---	
NUMBER OF UNITS IN ISSUE	14	4,078,598,748	5,471,993,355
		---Rupees---	
NET ASSET VALUE PER UNIT		10.0164	10.0105

The annexed notes from 1 to 30 form an integral part of these financial statements.

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For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL FINANCIAL SECTOR FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		-----------(Rupees in '000)----------	
INCOME			
Income on term deposit receipts and placements		347,281	581,821
Income on savings accounts with banks		3,700,685	1,856,027
Income on government securities		903,408	668,273
(Loss) / gain on sale of investments - net		(39,722)	16,794
Unrealised appreciation on re-measurement of investments classified as financial assets 'at fair value through profit or loss' - net	5.6	532	2,067
		(39,190)	18,861
Total income		4,912,184	3,124,982
EXPENSES			
Remuneration of ABL Asset Management Company Limited - Management Company	9.1	443,918	263,926
Punjab sales tax on remuneration of the Management Company	9.2	71,027	42,228
Remuneration of Central Depository Company of Pakistan Limited - Trustee	10.1	32,488	16,355
Sindh sales tax on remuneration of the Trustee	10.2	4,873	2,453
Fee to the Securities and Exchange Commission of Pakistan (SECP)	11.1	32,488	16,355
Securities transaction cost		3,204	4,356
Auditors' remuneration	15	1,455	1,040
Annual listing fee		63	31
Annual rating fee		213	193
Amortisation of preliminary expenses and floatation costs	8.1	100	100
Printing charges		-	71
Legal and professional charges		362	496
Provision against advance tax refundable	7.2	6,800	438
Bank and settlement charges		198	141
Total expenses		597,189	348,183
Net income for the year before taxation		4,314,995	2,776,799
Taxation	17	-	-
Net income for the year after taxation		4,314,995	2,776,799
Allocation of net income for the year			
Net income for the year		4,314,995	2,776,799
Income already paid on units redeemed		(4,125,599)	(2,460,902)
		189,396	315,897
Accounting income available for distribution			
- Relating to capital gains		-	18,861
- Excluding capital gains		189,396	297,036
		189,396	315,897

The annexed notes from 1 to 30 form an integral part of these financial statements.

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For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL FINANCIAL SECTOR FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	----------(Rupees in '000)----------	
Net income for the year after taxation	4,314,995	2,776,799
Other comprehensive income for the year	-	-
Total comprehensive income for the year	4,314,995	2,776,799

The annexed notes from 1 to 30 form an integral part of these financial statements.

AHCo

For ABL Asset Management Company Limited
(Management Company)

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

ABL FINANCIAL SECTOR FUND
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	54,770,724	6,578	54,777,302	13,389,450	15,478	13,404,928
Issuance of 10,814,948,902 (2025: 11,016,954,699) units						
-Capital value (at net asset value per unit at the beginning for the year)	108,263,046	-	108,263,046	110,285,225	-	110,285,225
- Element of income	7,609,277	-	7,609,277	5,933,249	-	5,933,249
Total proceeds on issuance of units	115,872,323	-	115,872,323	116,218,474	-	116,218,474
Redemption of 12,208,343,509 (2025: 6,884,052,143) units						
-Capital value (at net asset value per unit at the beginning for the year)	(122,211,623)	-	(122,211,623)	(68,912,804)	-	(68,912,804)
- Element of loss	(3,755,792)	(4,125,599)	(7,881,391)	(4,825,141)	(2,460,902)	(7,286,043)
Total payments on redemption of units	(125,967,415)	(4,125,599)	(130,093,014)	(73,737,945)	(2,460,902)	(76,198,847)
Total comprehensive income for the year	-	4,314,995	4,314,995	-	2,776,799	2,776,799
Distributions during the year						
- Rs. 1.0414 per unit on June 28, 2026	(3,840,452)	(178,277)	(4,018,729)	-	-	-
- Rs. 1.4753 per unit on June 25, 2025	-	-	-	(1,071,409)	(288,138)	(1,359,547)
- Re. 0.0118 per unit on June 30, 2025	-	-	-	(27,846)	(36,659)	(64,505)
Total distributions during the year	(3,840,452)	(178,277)	(4,018,729)	(1,099,255)	(324,797)	(1,424,052)
Net assets at end of the year	40,835,180	17,697	40,852,877	54,770,724	6,578	54,777,302
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		-			18,861	
- Excluding capital gain		189,396			297,036	
		189,396			315,897	
Distributions for the year		(178,277)			(324,797)	
Undistributed income carried forward		17,697			6,578	
Undistributed income carried forward						
- Realised income		17,165			4,511	
- Unrealised income		532			2,067	
		17,697			6,578	
			(Rupees)			**(Rupees)**
Net asset value per unit at beginning of the year			10.0105			10.0105
Net asset value per unit at end of the year			10.0164			10.0105

The annexed notes from 1 to 30 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 SECTOR FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		-----------(Rupees in '000)----------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year before taxation		4,314,995	2,776,799
Adjustments for:			
Income on term deposit receipts and placements		(347,281)	(581,821)
Income on savings accounts with banks		(3,700,685)	(1,856,027)
Income on government securities		(903,408)	(668,273)
(Loss) / gain on sale of investments - net		39,722	(16,794)
Unrealised appreciation on re-measurement of investments classified as financial assets 'at fair value through profit or loss' - net	5.6	(532)	(2,067)
Amortisation of preliminary expenses and floatation costs	8.1	100	100
Provision against advance tax refundable	7.2	6,800	438
		(4,905,284)	(3,124,444)
Decrease / (increase) in assets			
Deposits and other receivables		(7,405)	5,489
Investments - net		4,888,546	(2,315,267)
		4,881,141	(2,309,778)
Increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		3,653	21,590
Payable to Central Depositary Company of Pakistan - Trustee		845	1,159
Payable to the Securities and Exchange Commission of Pakistan		736	992
Accrued expenses and other liabilities		201,804	266,272
		207,038	290,013
Interest received		4,653,643	3,340,412
Net cash generated from operating activities		9,151,533	973,002
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from issuance of units - net of refund of capital		112,367,488	114,789,610
Payments against redemption of units - net		(133,495,726)	(72,840,391)
Dividend paid		(178,764)	(324,560)
Net cash (used in) / generated from financing activities		(21,307,002)	41,624,659
Net (decrease) / increase in cash and cash equivalents		(12,155,469)	42,597,661
Cash and cash equivalents at beginning of the year		51,812,653	9,214,992
Cash and cash equivalents at end of the year	4.2	39,657,184	51,812,653

The annexed notes from 1 to 30 form an integral part of these financial statements.

AD co

For ABL Asset Management Company Limited
(Management Company)

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

ABL ISLAMIC SOVEREIGN FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		---------- Rupees in '000' ----------	
ASSETS			
Bank balances	5	38,369	620,716
Receivable against conversion of units		-	522,709
Investments	6	256,237	1,372,947
Profit receivable	7	5,094	35,406
Deposits and other receivables	8	180	851
Preliminary expenses and floatation costs	9	573	757
Total assets		300,453	2,553,386
LIABILITIES			
Payable to ABL Asset Management Company Limited - Management Company	10	173	1,992
Payable to Central Depository Company of Pakistan Limited - Trustee	11	-	100
Payable to the Securities and Exchange Commission of Pakistan	12	20	118
Accrued expenses and other liabilities	13	4,054	14,255
Payable against redemption and conversion of units		-	24,982
Total liabilities		4,247	41,447
NET ASSETS		296,206	2,511,939
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		296,206	2,511,939
CONTINGENCIES AND COMMITMENTS	14		
		-----------Number of units----------	
NUMBER OF UNITS IN ISSUE	15	29,523,702	250,855,593
		----------------Rupees----------------	
NET ASSET VALUE PER UNIT		10.0328	10.0135

The annexed notes from 1 to 32 form an integral part of these financial statements.

A.F.Co

For ABL Asset Management Company Limited
(Management Company)

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

ABL ISLAMIC SOVEREIGN FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	For the year ended June 30, 2026	For the period from July 23, 2024 to June 30, 2025
		Rupees in '000	
INCOME			
Income on savings accounts with banks		20,853	136,071
Income on GoP Ijarah sukuks		76,031	274,702
(Loss) / gain on sale of investments - net		(776)	7,658
Unrealised (diminution) / appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	6.3	(6,862)	5,443
		(7,638)	13,101
Total income		89,246	423,874
EXPENSES			
Remuneration of ABL Asset Management Company Limited - Management Company	10.1	5,165	18,061
Punjab sales tax on remuneration of the Management Company	10.2	826	2,890
Remuneration of Central Depository Company of Pakistan Limited - Trustee	11.1	517	1,806
Sindh sales tax on remuneration of the Trustee	11.2	78	271
Fee to the Securities and Exchange Commission of Pakistan	12.1	704	2,463
Brokerage expenses		393	2,780
Auditors' remuneration	16	1,755	1,197
Legal and professional charges		183	245
Listing fee		63	688
Amortisation of preliminary expenses and floatation costs	9.1	184	163
Annual rating fee		357	325
Printing charges		-	91
Bank and settlement charges		42	179
Total expenses		10,267	31,159
Net income for the year / period before taxation		78,979	392,715
Taxation	18	-	-
Net income for the year / period after taxation		78,979	392,715
Allocation of net income for the year / period			
Net income for the year / period after taxation		78,979	392,715
Income already paid on units redeemed		(71,638)	(342,482)
		7,341	50,233
Accounting income available for distribution:			
- Relating to capital gains		-	13,101
- Excluding capital gains		7,341	37,132
		7,341	50,233

The annexed notes from 1 to 32 form an integral part of these financial statements.

AH/o

For ABL Asset Management Company Limited
(Management Company)

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

ABL ISLAMIC SOVEREIGN FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	For the year ended June 30, 2026	For the period from July 23, 2024 to June 30, 2025
	---------- Rupees in '000 ----------	
Net income for the year / period after taxation	78,979	392,715
Other comprehensive income for the year / period	-	-
Total comprehensive income for the year / period	78,979	392,715

The annexed notes from 1 to 32 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 SOVEREIGN FUND
STATEMENT OF MOVEMENTS IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	For the year ended June 30, 2026			For the period from July 23, 2024 to June 30, 2025		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	---------- Rupees in '000 ----------					
Net assets at beginning of the year	2,510,188	1,751	2,511,939	-	-	-
Issuance of 554,011,485 units (2025: 1,373,216,562 units)						
- Capital value (at net asset value per unit at the beginning of the year)	5,547,594	-	5,547,594	13,732,166	-	13,732,166
- Element of income	125,244	-	125,244	958,044	-	958,044
Total proceeds on issuance of units	5,672,838	-	5,672,838	14,690,210	-	14,690,210
Redemption of 775,343,376 units (2025: 1,122,360,969 units)						
- Capital value (at net asset value per unit at the beginning of the year)	(7,763,901)	-	(7,763,901)	(11,223,610)	-	(11,223,610)
- Element of loss	(109,391)	(71,638)	(181,029)	(767,419)	(342,482)	(1,109,901)
Total payments on redemption of units	(7,873,292)	(71,638)	(7,944,930)	(11,991,029)	(342,482)	(12,333,511)
Total comprehensive income for the year / period	-	78,979	78,979	-	392,715	392,715
Distribution @ Re. 0.7213 per unit on June 28, 2026	(15,406)	(7,214)	(22,620)	-	-	-
Distribution @ Rs. 1.3347 per unit on July 22, 2024	-	-	-	(188,993)	(48,482)	(237,475)
Net assets at end of the year	294,328	1,878	296,206	2,510,188	1,751	2,511,939
Undistributed income brought forward						
- Realised loss		(3,692)			-	
- Unrealised income		5,443			-	
		1,751			-	
Accounting income available for distribution						
- Relating to capital gain		-			13,101	
- Excluding capital gain		7,341			37,132	
		7,341			50,233	
Distribution for the year / period		(7,214)			(48,482)	
Undistributed income carried forward		1,878			1,751	
Undistributed income carried forward						
- Realised income / (loss)		8,740			(3,692)	
- Unrealised (loss) / income		(6,862)			5,443	
		1,878			1,751	
			(Rupees)			**(Rupees)**
Net assets value per unit at beginning of the year			10.0135			-
Net assets value per unit at end of the year			10.0328			10.0135

The annexed notes from 1 to 32 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 SOVEREIGN FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	For the year ended June 30, 2026	For the period from July 23, 2024 to June 30, 2025
CASH FLOWS FROM OPERATING ACTIVITIES		---------- Rupees in '000'	------------
Net income for the year / period before taxation		78,979	392,715
Adjustments for:			
Income on savings accounts with banks		(20,853)	(136,071)
Income on GoP Ijarah sukuks		(76,031)	(274,702)
Unrealised diminution / (appreciation) on re-measurement of investments classified as 'financial assets at fair value through profit or loss' - net	6.3	6,862	(5,443)
Amortisation of preliminary expenses and floatation costs	9.1	184	163
		(89,838)	(416,053)
Decrease / (increase) in assets			
Investments - net		1,109,848	(1,367,504)
Deposits and other receivables		671	(851)
Formation cost		-	(920)
		1,110,519	(1,369,275)
(Decrease) / increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(1,819)	1,992
Payable to Central Depository Company of Pakistan Limited - Trustee		(100)	100
Payable to the Securities and Exchange Commission of Pakistan		(98)	118
Accrued expenses and other liabilities		(10,201)	14,255
		(12,218)	16,465
Income received on savings accounts with banks		24,068	132,301
Income received on GoP Ijarah sukuks		103,128	243,066
Net cash generated from / (used in) operating activities		1,214,638	(1,000,781)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from issuance of units - net of refund of capital		6,180,141	13,978,508
Payments against redemption of units - net		(7,969,912)	(12,308,529)
Dividend paid		(7,214)	(48,482)
Net cash (used in) / generated from financing activities		(1,796,985)	1,621,497
Net (decrease) / increase in cash and cash equivalents		(582,347)	620,716
Cash and cash equivalents at beginning of the year / period		620,716	-
Cash and cash equivalents at end of the year / period	20	38,369	620,716

The annexed notes from 1 to 32 form an integral part of these financial statements.

AD 10

For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

Annexure P

ABL MONEY MARKET FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		------------Rupees in '000-----------	
ASSETS			
Balances with banks	4	4,216,336	32,393,564
Investments	5	4,215,619	13,874,177
Receivable against issuance and conversion of units		-	3,624,781
Deferred formation cost	6	238	338
Deposits and other receivables	7	8,249	9,605
Total assets		8,440,442	49,902,465
LIABILITIES			
Payable to ABL Asset Management Company Limited - Management Company	8	11,828	13,340
Payable to Central Depository Company of Pakistan Limited - Trustee	9	498	541
Payable to the Securities and Exchange Commission of Pakistan	10	590	641
Payable against conversion and redemption of units		348,424	10,134,683
Payable against purchase of investments		-	12,113,829
Accrued expenses and other liabilities	11	115,380	92,809
Total liabilities		476,720	22,355,843
NET ASSETS		7,963,722	27,546,622
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		7,963,722	27,546,622
CONTINGENCIES AND COMMITMENTS	12		
		-------- Number of units -------	
NUMBER OF UNITS IN ISSUE		794,679,022	2,750,035,991
		-------------- Rupees ----------	
NET ASSET VALUE PER UNIT		10.0213	10.0168

The annexed notes from 1 to 29 form an integral part of these financial statements.

AHCo

For ABL Asset Management Company Limited
(Management Company)

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

ABL MONEY MARKET FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		-----------Rupees in '000---------	
INCOME			
Interest on savings accounts with banks		206,098	87,362
Income from corporate sukuks certificates		17,506	17,713
Income from letter of placements		66,342	6,208
Income from government securities		860,109	600,729
Net realised gain on sale of investments		18,060	25,033
Net unrealised appreciation / (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	5.6	1,946	(1,600)
		20,006	23,433
Total income		1,170,061	735,445
EXPENSES			
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	133,376	60,907
Punjab sales tax on remuneration of the Management Company	8.2	21,340	9,745
Remuneration of the Central Depository Company of Pakistan Limited - Trustee	9.1	5,869	2,785
Sindh sales tax on remuneration of the Trustee	9.2	880	418
Fees to the Securities and Exchange Commission of Pakistan	10.1	8,003	3,798
Provision for advance tax	7.2	5,257	-
Securities transaction cost		453	334
Auditors' remuneration	14	1,455	1,040
Annual rating fee		213	193
Annual listing fee		63	31
Printing charges		-	70
Legal and professional charges		183	187
Amortisation of deferred formation cost		100	100
Settlement and bank charges		202	40
Total expenses		177,394	79,648
Net income for the year before taxation		992,667	655,797
Taxation	16	-	-
Net income for the year after taxation		992,667	655,797
Allocation of net income for the year			
Net income for the year after taxation		992,667	655,797
Income already paid on units redeemed		(957,736)	(538,044)
		34,931	117,753
Accounting income available for distribution			
- Relating to capital gains		20,006	23,433
- Excluding capital gains		14,925	94,320
		34,931	117,753

The annexed notes from 1 to 29 form an integral part of these financial statements.

AA co

For ABL Asset Management Company Limited
(Management Company)

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

ABL MONEY MARKET FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	-----------Rupees in '000-----------	
Net income for the year after taxation	992,667	655,797
Other comprehensive income for the year	-	-
Total comprehensive income for the year	992,667	655,797

The annexed notes from 1 to 29 form an integral part of these financial statements.

AH Co

For ABL Asset Management Company Limited
(Management Company)

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

ABL MONEY MARKET FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUNDS
FOR THE YEAR ENDED JUNE 30, 2026

	2026			2025		
	Capital Value	Undistributed Income	Total	Capital Value	Undistributed Income	Total
	---------------------------- Rupees in '000 ----------------------------					
Net assets at beginning of the year	27,533,699	12,923	27,546,622	4,021,684	2,879	4,024,563
Issuance of 3,334,226,280 units (2025: 7,351,656,248 units)						
- Capital value (at net asset value per unit at the beginning of the year)	33,398,278	-	33,398,278	73,586,881	-	73,586,881
- Element of income	2,157,357	-	2,157,357	5,283,312	-	5,283,312
Total proceeds on issuance of units	35,555,635	-	35,555,635	78,870,193	-	78,870,193
Redemption of 5,289,583,249 units (2025: 5,003,691,964 units)						
- Capital value (at net asset value per unit at the beginning of the year)	(52,984,697)	-	(52,984,697)	(50,084,780)	-	(50,084,780)
- Element of loss	(677,243)	(957,736)	(1,634,979)	(4,730,305)	(538,044)	(5,268,349)
Total payments on redemption of units	(53,661,940)	(957,736)	(54,619,676)	(54,815,085)	(538,044)	(55,353,129)
Total comprehensive income for the year	-	992,667	992,667	-	655,797	655,797
Distribution for the year ended June 30, 2026 @ Re. 0.9760 per unit on June 29, 2026	(1,477,189)	(34,337)	(1,511,526)	-	-	-
Distribution for the year ended June 30, 2025 @ Rs. 1.5063 per unit on June 27, 2025	-	-	-	(543,093)	(107,709)	(650,802)
Net income for the year less distribution	(1,477,189)	(34,337)	(1,511,526)	(543,093)	(107,709)	(650,802)
Net assets at end of the year	7,950,205	13,517	7,963,722	27,533,699	12,923	27,546,622
Undistributed income brought forward						
- Realised income		14,523			2,879	
- Unrealised loss		(1,600)			-	
		12,923			2,879	
Accounting income available for distribution						
- Relating to capital gains		20,006			23,433	
- Excluding capital gains		14,925			94,320	
		34,931			117,753	
Distributions made during the year		(34,337)			(107,709)	
Undistributed income carried forward		13,517			12,923	
Undistributed income carried forward						
- Realised income		11,571			14,523	
- Unrealised income / (loss)		1,946			(1,600)	
		13,517			12,923	
			(Rupees)			(Rupees)
Net asset value per unit at beginning of the year			10.0168			10.0096
Net asset value per unit at end of the year			10.0213			10.0168

The annexed notes from 1 to 29 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

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

ABL MONEY MARKET FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		------------Rupees in '000-----------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year before taxation		992,667	655,797
Adjustments for:			
Interest on savings accounts with banks		(206,098)	(87,362)
Income from corporate sukuks certificates		(17,506)	(17,713)
Income from letter of placements		(66,342)	(6,208)
Income from government securities		(860,109)	(600,729)
Net realised gain on sale of investments		(18,060)	(25,033)
Amortisation of preliminary expenses and floatation costs		100	100
Net unrealised (appreciation) / diminution on re-measurement of investments classified as 'financial assets at fair value through profit or loss'		(1,946)	1,600
Provision for advance tax		(5,257)	-
		(1,175,218)	(735,345)
Decrease / (increase) in assets			
Deposits and other receivables		2,319	(2)
Decrease / (increase) in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		(1,512)	7,031
Payable to the Central Depository Company of Pakistan Limited - Trustee		(43)	308
Payable to the Securities and Exchange Commission of Pakistan		(51)	360
Accrued expenses and other liabilities		22,571	61,388
		20,965	69,087
		(159,267)	(10,463)
Interest / income received		1,154,349	726,405
Net amount (paid) / received on purchase and sale of investments		(7,189,686)	7,971,943
Net cash (used in) / generated from operating activities		(6,194,604)	8,687,885
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from issuance of units - net of refund		39,180,416	74,710,858
Net payments against conversion and redemption of units		(65,883,124)	(45,221,476)
Dividend paid		(34,337)	(107,709)
Net cash (used in) / generated from financing activities		(26,737,045)	29,381,673
Net (decrease) / increase in cash and cash equivalents during the year		(32,931,649)	38,069,558
Cash and cash equivalents at the beginning of the year		38,173,995	104,437
Cash and cash equivalents at the end of the year	18	5,242,346	38,173,995

The annexed notes from 1 to 29 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 MONEY MARKET FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	2026	2025
		------------Rupees in '000--------------	
ASSETS			
Bank balances	4	47,265,668	23,166,178
Investments	5	5,886,245	4,699,172
Receivable against conversion of units		368,550	834,167
Profit receivable	6	92,261	10,054
Deposits	7	170	116
Preliminary expenses and floatation costs	8	258	363
Total assets		53,613,152	28,710,050
LIABILITIES			
Payable to ABL Asset Management Company Limited - Management Company	9	31,265	14,032
Payable to Central Depository Company of Pakistan Limited - Trustee	10	3,011	1,362
Payable to the Securities and Exchange Commission of Pakistan (SECP)	11	3,570	1,615
Payable against redemption and conversion of units		722,602	686,366
Accrued expenses and other liabilities	12	493,766	239,561
Total liabilities		1,254,214	942,936
NET ASSETS		52,358,938	27,767,114
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		52,358,938	27,767,114
CONTINGENCIES AND COMMITMENTS	13		
		Number of units	
NUMBER OF UNITS IN ISSUE	14	5,224,442,306	2,772,548,128
		------Rupees------	
NET ASSET VALUE PER UNIT		10.0219	10.0150

The annexed notes from 1 to 30 form an integral part of these financial statements.

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For ABL Asset Management Company Limited
(Management Company)

Chief Financial Officer	Chief Executive Officer	Director

ABL ISLAMIC MONEY MARKET FUND
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		---Rupees in '000---	
Income			
Profit on savings accounts		3,249,199	1,357,638
Profit on Corporate sukuks and GOP Ijarah sukuks		1,234,601	622,722
Profit on certificates of musharakah, term deposit receipt and term deposit murabaha certificate		149,770	1,162,789
Realised gain / (loss) on sale of investments - net		7,317	(9,669)
Unrealised appreciation on re-measurement of investments 'classified as financial assets 'at fair value through profit or loss' - net		8,533	7,704
		15,850	(1,965)
Total income		4,649,420	3,141,184
Expenses			
Remuneration of ABL Asset Management Company Limited - Management Company	9.1	238,847	126,796
Punjab Sales Tax on remuneration of the Management Company	9.2	38,216	20,287
Remuneration of Central Depository Company of Pakistan Limited - Trustee	10.1	23,885	13,034
Sindh Sales Tax on remuneration of the Trustee	10.2	3,583	1,955
Fees to the Securities and Exchange Commission of Pakistan (SECP)	11.1	32,570	17,774
Brokerage expenses		1,242	1,245
Auditors' remuneration	15	1,799	1,177
Legal and professional charges		184	187
Listing and rating fee		275	224
Amortisation of preliminary expenses and floatation costs		105	107
Printing and other charges		-	121
Bank and settlement charges		160	321
Total expenses		340,866	183,228
Net income for the year before taxation		4,308,554	2,957,956
Taxation	17	-	-
Net income for the year after taxation		4,308,554	2,957,956
Allocation of net income for the year			
Net income for the year after taxation		4,308,554	2,957,956
Income already paid on units redeemed		(3,963,488)	(2,727,072)
		345,066	230,884
Accounting income available for distribution			
- Relating to capital gains		7,317	-
- Excluding capital gains		337,749	230,884
		345,066	230,884

The annexed notes from 1 to 30 form an integral part of these financial statements.

AH 6

For ABL Asset Management Company Limited
(Management Company)

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

ABL ISLAMIC MONEY MARKET FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	---------Rupees in '000---------	
Net income for the year after taxation	4,308,554	2,957,956
Other comprehensive income for the year	-	-
Total comprehensive income for the year	4,308,554	2,957,956

The annexed notes from 1 to 30 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 MONEY MARKET FUND
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE YEAR ENDED JUNE 30, 2026

	2026			2025		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	Rupees in '000					
Net assets at beginning of the year	27,759,850	7,264	27,767,114	8,386,257	931	8,387,188
Issue of 20,830,041,830 (2025: 11,208,910,000) units						
- Capital value (at net asset value per unit at the beginning of the year)	208,612,869	-	208,612,869	112,173,167	-	112,173,167
- Element of income	10,450,802	-	10,450,802	6,546,039	-	6,546,039
Total proceeds on issuance of units	219,063,671	-	219,063,671	118,719,206	-	118,719,206
Redemption of 18,378,147,652 (2025: 9,274,452,014) units						
- Capital value (at net asset value per unit at the beginning of the year)	(184,057,149)	-	(184,057,149)	(92,814,197)	-	(92,814,197)
- Element of loss	(5,985,808)	(3,963,488)	(9,949,296)	(5,971,462)	(2,727,072)	(8,698,534)
Total payments on redemption of units	(190,042,957)	(3,963,488)	(194,006,445)	(98,785,659)	(2,727,072)	(101,512,731)
Total comprehensive income for the year	-	4,308,554	4,308,554	-	2,957,956	2,957,956
Total distributions made during the year						
- Rs. 1.0281 per unit on June 28, 2026	(4,446,342)	(327,614)	(4,773,956)	-	-	-
(2025: Rs. 1.3810 per unit on June 27, 2025)	-	-	-	(559,954)	(224,551)	(784,505)
Net assets at end of the year	52,334,222	24,716	52,358,938	27,759,850	7,264	27,767,114
Undistributed 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		7,317			-	
- Excluding capital gains		337,749			230,884	
		345,066			230,884	
Distributions made during the year		(327,614)			(224,551)	
Undistributed income carried forward		24,716			7,264	
Undistributed income carried forward						
- Realised income / (loss)		16,183			(440)	
- Unrealised gain		8,533			7,704	
		24,716			7,264	
			(Rupees)			(Rupees)
Net assets value per unit at the beginning of the year			10.0150			10.0075
Net assets value per unit at the end of the year			10.0219			10.0150

The annexed notes from 1 to 30 form an integral part of these financial statements.

AH6

For ABL Asset Management Company Limited
(Management Company)

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

ABL ISLAMIC MONEY MARKET FUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		---------Rupees in '000'------------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year before taxation		4,308,554	2,957,956
Adjustments for:			
Unrealised appreciation on re-measurement of investments classified as financial assets 'at fair value through profit or loss' - net		(8,533)	(7,704)
Realised (gain) / loss on sale of investments - net		(7,317)	9,669
Profit on savings accounts		(3,249,199)	(1,357,638)
Profit on corporate sukuks and GOP Ijarah sukuks		(1,234,601)	(622,722)
Profit on certificates of musharakah, term deposit receipt and term deposit murabaha certificate		(149,770)	(1,162,789)
Amortisation of preliminary expenses and floatation costs		105	107
		(4,649,315)	(3,141,077)
Increase in assets			
Deposits and other receivables		(54)	(27)
Increase in liabilities			
Payable to ABL Asset Management Company Limited - Management Company		17,233	8,403
Payable to Central Depository Company of Pakistan Limited - Trustee		1,649	1,050
Payable to the Securities and Exchange Commission of Pakistan (SECP)		1,955	1,239
Accrued expenses and other liabilities		254,205	210,713
		275,042	221,405
		(65,773)	38,257
Profit received on savings accounts and investments		4,551,363	3,276,955
Net amount paid on purchase and sale of investments		(1,171,222)	(3,941,117)
Net cash generated from / (used in) operating activities		3,314,368	(625,905)
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend paid		(327,614)	(224,551)
Receipts from issuance and conversion of units - net of refund of capital		215,082,945	118,540,154
Payments against redemption and conversion of units - net		(193,970,209)	(100,826,860)
Net cash generated from financing activities		20,785,122	17,488,743
Net increase in cash and cash equivalents		24,099,490	16,862,838
Cash and cash equivalents at the beginning of the year		23,166,178	6,303,340
Cash and cash equivalents at the end of the year	19	47,265,668	23,166,178

The annexed notes from 1 to 30 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 ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	June 30, 2026					Total
		IFTP-I	IFTP-II	IFTP-III	IFTP-IV	IFTP-V	
		Rupees in '000					
ASSETS							
Bank balances	4	2,197	1,255	6,465	3,925	469	14,311
Investments	5	-	-	-	-	-	-
Deposits and other receivable	6	-	-	-	-	115	115
Interest receivable	7	-	-	-	-	5,725	5,725
Total assets		2,197	1,255	6,465	3,925	6,309	20,151
LIABILITIES							
Payable to ABL Asset Management Company Limited - Management Company	8	-	-	-	181	6,040	6,221
Payable to Central Depository Company of Pakistan Limited - Trustee	9	-	-	-	-	-	-
Payable to the Securities and Exchange Commission of Pakistan	10	-	-	-	-	-	-
Payable against redemption of units		-	-	-	-	-	-
Accrued expenses and other liabilities	11	2,197	1,255	6,465	3,744	269	13,930
Total liabilities		2,197	1,255	6,465	3,925	6,309	20,151
NET ASSETS		-	-	-	-	-	-
UNIT HOLDERS' FUND (as per statement attached)		-	-	-	-	-	-
CONTINGENCIES AND COMMITMENTS	12						
		(Number of units)					
NUMBER OF UNITS IN ISSUE		-	-	-	-	-	
		(Rupees)					
NET ASSET VALUE PER UNIT		-	-	-	-	-	

The annexed notes from 1 to 28 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 JUNE 30, 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 May 29, 2026	Total
		IFTP-I	IFTP-II	IFTP-III	IFTP-IV	IFTP-V	
		----------	----------	---------- Rupees In '000	----------	----------	----------
INCOME							
Interest / profit	13	212,969	169,784	183,000	164,210	310,606	1,040,569
TOTAL INCOME		212,969	169,784	183,000	164,210	310,606	1,040,569
EXPENSES							
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	1,392	762	843	156	2,643	5,796
Punjab Sales Tax on remuneration of the Management Company	8.2	223	122	135	25	423	928
Remuneration of Central Depository Company of Pakistan Limited - Trustee	9.1	1,093	838	927	859	1,706	5,423
Sindh Sales Tax on remuneration of the Trustee	9.2	164	126	139	129	256	814
Fee to the Securities and Exchange Commission of Pakistan	10.1	1,491	1,142	1,264	1,171	2,326	7,394
Auditors' remuneration	14	410	350	200	92	-	1,052
Legal and professional charges		-	-	-	-	103	103
Securities transaction cost		7	-	-	-	6	13
Bank charges		19	16	12	-	10	57
Total expenses		4,799	3,356	3,520	2,432	7,473	21,580
Net income for the period before taxation		208,170	166,428	179,480	161,778	303,133	1,018,989
Taxation	15	-	-	-	-	-	-
Net income for the period after taxation		208,170	166,428	179,480	161,778	303,133	1,018,989
Earnings per unit	16						
Allocation of net income for the period							
Net income for the period after taxation		208,170	166,428	179,480	161,778	303,133	1,018,989
Income already paid on units redeemed		(208,170)	(155,516)	(179,480)	(161,778)	(303,133)	(1,008,077)
		-	10,912	-	-	-	10,912
Accounting income available for distribution							
- Relating to capital gains		-	-	-	-	-	-
- Excluding capital gains		-	10,912	-	-	-	10,912
		-	10,912	-	-	-	10,912

The annexed notes from 1 to 28 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 JUNE 30, 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 May 29, 2026	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	303,133	1,018,989
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	208,170	166,428	179,480	161,778	303,133	1,018,989

The annexed notes from 1 to 28 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 JUNE 30, 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 income	-	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	17,425,484
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		-			10,912	
		-			10,912	
Distributions during the period		-			(10,912)	
Undistributed income carried forward		-			-	
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 28 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 JUNE 30, 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 -1,830,073,177 units	-	-	-	18,300,732	-	18,300,732
- Element of income	-	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		-			-	
		-			-	
Distributions during the period		-			-	
Undistributed income carried forward		-			-	
Undistributed income carried forward comprising of:						
- Realised income		-			-	
- Unrealised (loss) / gain		-			-	
		-			-	
			Rupees			Rupees
Net asset value per unit at end of the period			-			-

The annexed notes from 1 to 28 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 JUNE 30, 2026

	For the period from February 25, 2026 to May 29, 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 - 1,195,399,753 units	11,953,998	-	11,953,998
- Element of income	-	303,133	303,133
Total payments on redemption of units	11,953,998	303,133	12,257,131
Total comprehensive income for the period	-	303,133	303,133
Net assets at the end of the period	-	-	-
Accounting income available for distribution			
-Relating to capital gains		-	
-Excluding capital gains		-	
		-	
Distributions during the period		-	
Undistributed income carried forward		-	
Undistributed income carried forward comprising of:			
- Realised income		-	
- Unrealised (loss) / gain		-	
		-	
			Rupees
Net asset value per unit at end of the period			-

The annexed notes from 1 to 28 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 JUNE 30, 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 May 29, 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	303,133	1,018,989
Adjustments for:							
Interest / profit		(212,969)	(169,784)	(183,000)	(164,210)	(310,606)	(1,040,569)
Decrease / (increase) in assets							
Deposits and other receivable		-	-	-	-	(115)	(115)
Increase in liabilities							
Payable to ABL Asset Management Company Limited - Management Company		-	-	-	181	6,040	6,221
Accrued expenses and other liabilities		2,197	1,255	6,465	3,744	269	13,930
		2,197	1,255	6,465	3,925	6,309	20,151
		(2,602)	(2,101)	2,945	1,493	(1,279)	(1,544)
Profit / mark-up received		212,969	169,784	183,000	164,210	304,881	1,034,844
Net cash generated from / (used in) operating activities		210,367	167,683	185,945	165,703	303,602	1,033,300
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	75,962,580
Payments against redemption of units		(8,227,131)	(17,425,484)	(20,598,401)	(18,462,510)	#########	(76,970,657)
Dividend paid		-	(10,912)	-	-	-	(10,912)
Net cash (used in) / generated from financing activities		(208,170)	(166,428)	(179,480)	(161,778)	(303,133)	(1,018,989)
Net increase in cash and cash equivalents		2,197	1,255	6,465	3,925	469	14,311
Cash and cash equivalents at the beginning of the period		-	-	-	-	-	-
Cash and cash equivalents at the end of the period	17	2,197	1,255	6,465	3,925	469	14,311

The annexed notes from 1 to 28 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
STATEMENT OF ASSETS AND LIABILITIES
AS AT JUNE 30, 2026

	Note	June 30, 2026 (Rupees in '000)
ASSETS		
Bank balances	4	227,462
Investments	5	222,315
Preliminary expenses and floatation costs	6	727
Deposits and other receivable	7	2,710
Total assets		453,214
LIABLITIES		
Payable to ABL Asset Management Company Limited - Management Company	8	1,426
Payable to Central Depository Company of Pakistan Limited - Trustee	9	92
Payable to the Securities and Exchange Commission of Pakistan (SECP)	10	37
Payable against purchase of investments		6,060
Accrued expenses and other liabilities	11	7,871
Total liabilities		15,486
NET ASSETS		437,728
UNIT HOLDERS' FUND (AS PER STATEMENT ATTACHED)		437,728
CONTINGENCIES AND COMMITMENTS	12	
		Number of units
NUMBER OF UNITS IN ISSUE		43,630,070
		Rupees
NET ASSET VALUE PER UNIT		10.0327

The annexed notes from 1 to 28 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
INCOME STATEMENT
FOR THE PERIOD FROM SEPTEMBER 04, 2025 TO JUNE 30, 2026

	Note	For the period from September 4, 2025 to June 30, 2026 (Rupees in '000)
Income		
Interest on savings accounts with banks		20,300
Income from government securities		11,324
Dividend income		12,129
		43,753
Gain on sale of investments - net		9,990
Net unrealised appreciation on re-measurement of investments classified as financial assets 'at fair value through	5.4	19,735
		29,725
		73,478
Total income / (loss)		
Expenses		
Remuneration of ABL Asset Management Company Limited - Management Company	8.1	5,264
Punjab sales tax on remuneration of the Management Company	8.2	842
Remuneration of Central Depository Company of Pakistan Limited - Trustee	9.1	916
Sindh sales tax on remuneration of the Trustee	9.2	137
Fee to the Securities and Exchange Commission of Pakistan (SECP)	10.1	435
Auditors' remuneration	13	1,256
Amortisation of preliminary expenses and floatation costs		143
Listing fee		520
Legal and professional charges		207
Settlement and bank charges		2,659
Provision against advance tax refundable		3
Total operating expenses		12,382
Net loss for the period before taxation		61,096
Taxation	15	-
Net loss for the period after taxation		61,096
Earnings per unit		
Allocation of net income for the period		
Net income for the period after taxation		61,096
Income already paid on units redeemed		(46,644)
		14,452
Accounting income available for distribution		
- Relating to capital gains		29,725
- Excluding capital gains		(15,273)
		14,452

The annexed notes from 1 to 28 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
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD FROM SEPTEMBER 04, 2025 TO JUNE 30, 2026

	For the period from September 4, 2025 to June 30, 2026
	(Rupees in '000)
Net income for the period after taxation	61,096
Other comprehensive income for the period	-
Total comprehensive income for the period	61,096

The annexed notes from 1 to 28 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
STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND
FOR THE PERIOD FROM SEPTEMBER 04, 2025 TO JUNE 30, 2026

	For the period from September 4, 2025 to June 30, 2026		
	Capital value	Undistributed income	Total
	----------(Rupees in '000)----------		
Net assets at beginning of the period	-	-	-
Issue of 152,373,588 units			
- Capital value	1,523,736	-	1,523,736
- Element of income	56,676	-	56,676
Total proceeds on issuance of units	1,580,412	-	1,580,412
Redemption of 108,743,518 units			
- Capital value	1,087,435	-	1,087,435
- Element of loss	19,906	46,644	66,550
Total payments on redemption of units	1,107,341	46,644	1,153,985
Total comprehensive income for the period	-	61,096	61,096
Distribution for the period ended June 30, 2026			
- Re. 1.1894 per unit on June 28, 2026	(35,350)	(14,445)	(49,795)
Net assets at the end of the period	437,721	7	437,728
Accounting income available for distribution			
- Relating to capital gains		29,725	
- Excluding capital gains		(15,273)	
		14,452	
Distribution for the period		(14,445)	
Undistributed income carried forward		7	
Undistributed income carried forward			
- Realised loss		(19,728)	
- Unrealised income		19,735	
		7	
		(Rupees)	
Net asset value per unit at the end of the period		10.0327	

The annexed notes from 1 to 28 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
CASH FLOW STATEMENT
FOR THE PERIOD FROM SEPTEMBER 04, 2025 TO JUNE 30, 2026

	Note	For the period from September 4, 2025 to June 30, 2026 (Rupees in '000)
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income for the period before taxation		61,096
Adjustment for:		
Profit on savings accounts		(20,300)
Income from government securities		(11,324)
Dividend Income		(12,129)
Amortization of formation cost		143
Net unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	5.4	(19,735)
		(63,345)
(Increase) in assets		
Deposits and other receivable		(2,710)
Increase in liabilities		
Payable to ABL Asset Management Company Limited - Management Company		1,426
Payable to Central Depository Company of Pakistan Limited - Trustee		92
Payable to the Securities and Exchange Commission of Pakistan (SECP)		37
Accrued expenses and other liabilities		7,871
		9,426
Interest / profit received on investments and savings accounts		31,624
Preliminary and flotation cost		(870)
Dividend income received		12,129
Net amount paid on purchase and sale of investments		(196,520)
		(153,637)
Net cash used in operating activities		(149,170)
CASH FLOWS FROM FINANCING ACTIVITIES		
Pay-out against distribution		(49,795)
Receipts against issuance of units		1,580,412
Payments against redemption of units		(1,153,985)
Net cash generated from financing activities		376,632
Net increase in cash and cash equivalents		227,462
Cash and cash equivalents at the beginning of the period		-
Cash and cash equivalents at the end of the period	4	227,462

The annexed notes from 1 to 28 form an integral part of these financial statements.

For ABL Asset Management Company Limited
(Management Company)

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