



Under Sealed Cover

Form 7

2026-27/FAD/KS/20936
October 20, 2026

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

Subject: Financial results for the quarter ended September 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of **MCB Investment Management Limited**, the management company of **Alhamra Opportunity Fund**, approved the financial results of **Alhamra Opportunity Fund** for the quarter ended September 30, 2026, in their meeting held at Head Office in Karachi on Monday, October 19, 2026, at 3:00 p.m.

Please find attached the following for your reference:

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

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

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

Muhammad Rehan Khan
Company Secretary

MCB INVESTMENT MANAGEMENT LIMITED

Head Office: 2nd Floor, Adamjee House, I.I. Chundrigar Road, Karachi

UAN: (+92-21) 111 468 378 (111 INVEST)

URL: www.mcbfunds.com, Email: info@mcbfunds.com



**ALHAMRA OPPORTUNITY FUND – DIVIDEND STRATEGY PLAN
CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES
AS AT SEPTEMBER 30, 2026**

	Sep 30, 2026 (Unaudited)	June 30, 2026 (Audited)
	----- (Rupees in '000) -----	
ASSETS		
Balances with banks	173,011	166,839
Investments	2,396,775	2,243,578
Mark-up receivable	1,191	2,552
Dividend Receivables	4,731	-
Receivable against purchase of investments	14,685	-
Advances, deposits and other receivables	3,503	4,436
Total assets	2,593,896	2,417,405
LIABILITIES		
Payable to MCB Investment Management Limited - Management Company	7,675	6,896
Payable to Central Depository Company of Pakistan Limited - Trustee	338	322
Payable to the Securities and Exchange Commission of Pakistan	201	189
Accrued expenses and other liabilities	2,089	8,385
Total liabilities	10,303	15,792
NET ASSETS	2,583,593	2,401,613
Unit holders' fund (as per statement attached)	2,583,593	2,401,613
Contingencies and commitments		
NUMBER OF UNITS IN ISSUE	12,060,635	10,746,887
NET ASSET VALUE PER UNIT	214.2170	223.4706



**ALHAMRA OPPORTUNITY FUND – DIVIDEND STRATEGY PLAN
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026**

INCOME

Profit on savings accounts with banks
Dividend income
Net realised (loss) / gain on sale of investments
Net unrealised (diminution) / appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss'

Total income

EXPENSES

Remuneration of MCB Investment Management Limited - Management Company
Sindh Sales Tax on remuneration of the Management Company
Remuneration of Central Depository Company of Pakistan Limited - Trustee
Sindh Sales Tax on remuneration of the Trustee
Fee to the Securities and Exchange Commission of Pakistan
Auditors' remuneration
Brokerage, settlement and bank charges
Fees and subscription
Legal and professional charges
Shariah advisory fee
Charity expense
Total expenses

Net (loss) /income for the period before taxation
Taxation

Net (loss) /income for the period after taxation

Earnings per unit

Allocation of net income for the period

Net income for the period after taxation
Income already paid on units redeemed

Accounting income available for distribution

- Relating to capital gains
- Excluding capital gains

September 30,	
2026 (Unaudited)	2025 (Unaudited)
(Rupees in '000)	
4,455	1,334
23,254	8,476
(4,923)	3,967
(99,188)	146,805
(76,402)	160,583
18,112	5,702
2,717	855
856	380
128	57
574	181
343	331
2,349	589
94	-
104	85
145	95
297	105
25,718	8,380
(102,120)	152,203
-	-
(102,120)	152,203
-	152,203
-	(9,325)
-	142,878
-	141,712
-	1,166
-	142,878

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MCB FUNDS
Investments for Life
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by PACRA

ALHAMRA OPPORTUNITY FUND – DIVIDEND STRATEGY PLAN
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	September 30,	
	2026	2025
	(Unaudited)	(Unaudited)
	----- (Rupees in '000) -----	
Net (loss) /income for the period after taxation	(102,120)	152,203
Other comprehensive income for the period	-	-
Total comprehensive income for the period	<u>(102,120)</u>	<u>152,203</u>

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ALHAMRA OPPORTUNITY FUND – DIVIDEND STRATEGY PLAN
CONDENSED INTERIM STATEMENT OF MOVEMENT IN UNIT HOLDERS' FUND (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	(Un-audited)			(Un-audited)		
	September 30, 2026			September 30, 2025		
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total
	(Rupees in '000)			(Rupees in '000)		
Net assets at beginning of the period	2,074,688	326,926	2,401,613	462,285	102,008	564,293
Issuance of 5,558,401 Units (Sep 2025: 4,295,880 units)						
- Capital value (at net assets value per unit at the beginning of the period)	1,242,139	-	1,242,139	692,410	-	692,410
- Element of income	(31,147)	-	(31,147)	81,482	-	81,482
Total proceeds on issuance of units	1,210,992	-	1,210,991	773,892	-	773,892
Redemption of 4,244,653 (Sep 2025: 2,405,257 units)						
- Capital value (at net assets value per unit at the beginning of the period)	(948,555)	-	(948,555)	(387,680)	-	(387,680)
- Element of loss	21,664	-	21,664	(33,810)	(9,325)	(43,135)
Total payments on redemption of units	(926,891)	-	(926,891)	(421,490)	(9,325)	(430,815)
Total comprehensive income for the period	-	(102,120)	(102,120)	-	152,203	152,203
Final Distribution for the period ended June 30, 2025	-	-	-	-	(14,004)	(14,004)
@ Rs 4 per unit declared on July 01, 2025	-	-	-	-	(14,004)	(14,004)
Net income for the period less distribution	-	(102,120)	(102,120)	-	138,199	138,199
Net assets at the end of the period	2,358,789	224,806	2,583,593	814,687	230,882	1,045,570
Undistributed income brought forward						
- Realised		169,570			36,179	
- Unrealised		157,356			65,829	
		326,926			102,008	
Accounting income available for distribution						
- Relating to capital gains		-			141,712	
- Excluding capital gains		-			1,166	
		-			142,878	
Net (loss) /income for the period after taxation		(102,120)			-	
Distributions made during the period		-			(14,004)	
Undistributed income carried forward		224,806			230,882	
Undistributed income carried forward						
- Realised income		323,994			84,077	
- Unrealised income		(99,188)			146,805	
		224,806			230,882	
Net asset value per unit at the beginning of the period		(Rupees)			(Rupees)	
		223,4706			161,1801	
Net asset value per unit at the end of the period		214,2170			193,9246	



**ALHAMRA OPPORTUNITY FUND – DIVIDEND STRATEGY PLAN
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026**

OR THE QUARTER ENDED SEPTEMBER 30, 2025

	(Un-audited)	
	September 30, 2026	September 30, 2025
Note	----- (Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Net (loss) /income for the period before taxation	(102,120)	152,203
Adjustments for:		
Dividend income	(23,254)	(8,476)
Net unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	99,188	(146,805)
	(26,186)	(3,078)
Increase in assets		
Investments - net	(252,385)	(209,028)
Mark-up receivable	1,361	179
Advances, deposits and other receivables	933	114
Receivable against sale of investments	(14,685)	-
Receivable against conversion of units	-	8,398
	(264,776)	(200,337)
Increase in liabilities		
Payable to MCB Investment Management Limited - Management Company	779	932
Payable to Central Depository Company of Pakistan Limited - Trustee	16	142
Payable to the Securities and Exchange Commission of Pakistan	12	22
Payable against purchase of investments	0	20,100
Payable against conversion of units	-	(86,418)
Accrued expenses and other liabilities	(6,296)	517
	(5,489)	(64,705)
Dividend received	18,523	8,476
Net cash (used in)/ generated from operating activities	(277,928)	259,645
Receipts against issuance of units - net of refund of capital	1,210,991	773,892
Payments against redemption of units	(926,891)	(430,815)
Distributions made during the period	-	(14,004)
Net cash generated from financing activities	284,100	329,074
Net increase in cash and cash equivalents during the period	6,172	69,429
Cash and cash equivalents at beginning of the period	166,839	96,655
Cash and cash equivalents at the end of the period	173,011	166,084

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