



Under Sealed Cover

Form 7

2026-27/FAD/KS/20935
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 **MCB Pakistan Opportunity Fund**, approved the financial results of **MCB Pakistan 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



(Un-Audited)	(Audited)
September 30,	June 30,
2026	2026
----- (Rupees in '000) -----	

Bank balances
Investments
Receivable against sale of investments
Mark-up receivable
Advances, deposits and other receivables
Total assets

405,566	278,068
3,210,190	2,386,217
14,699	10,340
10,705	13,499
8,913	5,339
3,650,073	2,693,463

Payable to the Management Company
Payable to the Trustee
Payable to the Securities and Exchange Commission of Pakistan
Accrued expenses and other liabilities
Total liabilities

10,337	7,914
439	359
285	218
921	3,347
11,981	11,838

3,638,091	2,681,625
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3,638,091	2,681,625
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'(Number of units)

10,534,981	7,466,479
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345.3344 359.1553



MCB PAKISTAN OPPORTUNITY FUND - DIVIDEND YIELD PLAN
CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	(Un-Audited)	
	Quarter ended September 30, 2026	Quarter ended September 30, 2025
	----- (Rupees in '000) -----	
INCOME		
Markup on bank balance	12,874	4,622
Dividend income	31,177	13,757
Capital (loss)/ gain on sale of investments	(4,210)	12,230
Net Unrealised (diminution)/ appreciation on re-measurement of investments classified as at fair value through profit or loss - net	(135,434)	279,705
Total Income	(95,593)	310,315
EXPENSES		
Remuneration of the Management Company	23,284	8,866
Sindh Sales Tax on remuneration of the Management Company	3,493	1,330
Remuneration of the Trustee	1,028	542
Sindh Sales Tax on remuneration of the Trustee	154	81
Annual fee of the Securities and Exchange Commission of Pakistan	737	281
Auditors' remuneration	242	165
Legal and professional charges	104	85
Brokerage and Settlement Charges	2,873	1,520
Fee & Subscription Fee	125	-
Bank charges	35	33
Total expenses	32,075	12,902
Net (loss)/ income for the period before taxation	(127,668)	297,413
Taxation	-	-
Net (loss) / income for the period after taxation	(127,668)	297,413
Allocation of net income for the period		
Net income for the period after taxation	-	297,413
Income already paid on units redeemed	-	(17,307)
	-	280,105
Accounting income available for distribution		
- relating to capital gains	-	275,532
- excluding capital gains	-	4,573
	-	280,105



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MCB PAKISTAN OPPORTUNITY FUND - DIVIDEND YIELD PLAN
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	(Un-Audited)	
	Quarter ended September 30, 2026	Quarter ended September 30, 2025
	----- (Rupees in '000) -----	
Net income for the period after taxation	(127,668)	297,413
Other comprehensive income for the period	-	-
Total comprehensive income / (loss) for the period	<u>(127,668)</u>	<u>297,413</u>

MCB INVESTMENT MANAGEMENT LIMITED

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

	(Un-Audited) Quarter ended September 30, 2026			(Un-Audited) Quarter ended September 30, 2025		
	Capital value	Undistributed income / (loss)	Total	Capital value	income / (loss)	Total
	(Rupees)			(Rupees)		
Net assets at the beginning of the period	2,129,061	552,566	2,681,625	598,498	245,926	844,424
Issuance of units: 4,054,932 (2025 : 4,341,096 Units)						
- Capital value (at net asset value per unit at the beginning of the period) at 359.1553	1,456,350	-	1,456,350	1,130,353	-	1,130,353
- Element of income / (loss)	(21,631)	-	(21,631)	187,049	-	187,049
	1,434,719	-	1,434,719	1,317,402	-	1,317,402
Redemption of units: 986,429 units (2025 : 1,277,176 Units)						
- Capital value (at net asset value per unit at the beginning of the period) at 359.1553	(354,281)	-	(354,281)	(332,557)	-	(332,557)
- Element of income / (loss)	3,696	-	3,696	(28,888)	(17,307)	(46,195)
	(350,585)	-	(350,585)	(361,444)	(17,307)	(378,752)
Total comprehensive Income / (loss) for the period	-	(127,668)	(127,668)	-	297,413	297,413
Final Distribution for the year ended June 30, 2025 @ 9.0 declared on July 01, 2025	-	-	-	-	(29,187)	(29,187)
Net income for the period less distribution	-	(127,667)	(127,668)	-	268,226	268,226
Net assets as at the end of the period	3,213,195	424,899	3,638,091	1,554,455	496,845	2,051,300
Undistributed income brought forward comprising of:						
- Realised		444,349			104,478	
- Unrealised		108,217			141,449	
		552,566			245,926	
Accounting income available for distribution:						
- Relating to capital gains		-			275,532	
- Excluding capital gains		-			4,573	
		-			280,105	
Net (loss) / income for the period after taxation		(127,668)			-	
Distribution during the year ended June 30, 2025		-			(29,187)	
Undistributed income carried forward		424,899			496,845	
Undistributed income carried forward:						
- Realised		560,332			217,140	
- Unrealised		(135,434)			279,705	
		424,899			496,845	
		-- (Rupees) --			-- (Rupees) --	
Net assets value per unit at beginning of the period		359.1553			260.3844	
Net assets value per unit at end of the period		345.3344			325.2465	



MCB PAKISTAN OPPORTUNITY FUND - DIVIDEND YIELD PLAN
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	(Un-Audited)	
	Quarter ended September 30, 2026	Quarter ended September 30, 2025
	----- (Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Net (loss) / income for the period after taxation	(127,668)	297,413
Adjustments for non cash and other items:		
Unrealised (gain) on re-measurement of investments classified as at fair value through profit or loss - net	135,434	(279,705)
	<u>7,766</u>	<u>17,707</u>
(Increase) / Decrease in assets		
Investments	(959,407)	(682,779)
Receivable against sale of investments	(4,359)	-
Profit receivable on bank deposit	2,794	(725)
Other receivable	(3,574)	(390)
	<u>(964,545)</u>	<u>(683,894)</u>
Increase in liabilities		
Payable to the Management Company	2,423	5,496
Payable to the Trustee	80	195
Payable to the Securities and Exchange Commission of Pakistan	67	44
Accrued expenses and other liabilities	(2,426)	1,240
Payable against purchase of investments	-	52,839
	<u>144</u>	<u>59,813</u>
Net cash used in operating activities	<u>(956,636)</u>	<u>(606,373)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Amount received on issuance of units	1,434,719	1,317,402
Amount paid on redemption of units	(350,585)	(378,752)
Dividend distribution	-	(29,187)
Net cash generated from financing activities	<u>1,084,134</u>	<u>909,463</u>
Net increase in cash and cash equivalents during the period	<u>127,498</u>	<u>303,090</u>
Cash and cash equivalents at the beginning of the period	<u>278,068</u>	<u>112,052</u>
Cash and cash equivalents at the end of the period	<u><u>405,566</u></u>	<u><u>415,142</u></u>