

# Pak-Qatar Islamic Cash Fund

# Financial Statements for Nine Months and Quarter Ended March 31, 2024



# FUND'S INFORMATION

Management Company:	Pak-Qatar Asset Management Company Limite G-8/9, Ground Floor, Business Arcade, Block-6 P.E.C.H.S, Shahrah-e-Faisal Karachi. UAN: (021) 111-PQAMCL (772625) Website: www.pqamcl.com	d
Board of Directors of the Management Company:	Mr. Said Gul Mr. Muhammad Kamran Saleem Mr. Syed Asad Ali Shah Jilani Mr. Muhammad Afzal Baig Mrs. Sameera Said	Chairman Non-Executive Director Non-Executive Director Non-Executive Director Non-Executive Director
Board Audit Committee:	Mr. Syed Asad Ali Shah Jilani Mr. Muhammad Afzal Baig Mr. Muhammad Kamran Saleem	Chairman Member Member
Board Human Resource and Remuneration Committee:	Mr. Syed Asad Ali Shah Jilani Mr. Said Gul Mr. Muhammad Kamran Saleem Mr. Farhan Shaukat	Chairman Member Member Member
Board Risk Management Committee:	Mr. Muhammad Kamran Saleem Mr. Muhammad Afzal Baig Mrs. Sameera Said	Chairman Member Member
Chief Executive Officer of: The Management Company	Mr. Farhan Shaukat	
Chief Financial Officer &: Company Secretary	Mr. Umair Karim	
Chief Internal Auditor:	Mr. Muhammad Danish Raza	
Trustee:	Central Depository Company of Pakistan Limite CDC – House, Shahrah-e-Faisal, Karachi.	ed
Bankers to the Fund:	Dubai Islamic Bank Pakistan Limited Meezan bank Limited Faysal Bank Limited Zarai Taraqiati Bank Limited United Bank Limited	



Auditors: Yousuf Adil Chartered Accountants Cavish Court, KCHSU, Shahrah-e-Faisal Karachi

Legal Adviser:	AHM & Co 415, Eden Heights, Jail Road, Lahore, Pakistan
Shariah Adviser:	Dr. Mufti Muhammad Zubair Usmani

Transfer Agent:

ITMinds Limited

#### PAK QATAR ISLAMIC CASH FUND CONDENSED INTERIM STATEMENT OF ASSETS AND LIABILITIES (UN-AUDITED) AS AT MARCH 31, 2024

		(Un-aud March 31	,			(Audir June 30	,	
	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total
ASSETS				(F	Rupees)			
A33E13								
Bank balances 5	41,842,818	1,972,894,541	1,192,136,208	3,206,873,567	116,344,580	1,691,930,705	1,296,488,762	3,104,764,047
Investments 6	156,020,500	1,992,078,800	1,201,025,800	3,349,125,100	83,000,000	995,000,000	830,000,000	1,908,000,000
Profit receivable 7	6,765,073	83,503,172	57,323,625	147,591,870	4,448,595	45,973,055	39,055,631	89,477,281
Receivable against sale of units	50,000	-	-	50,000	200,000	150,000,000	-	150,200,000
Advances, deposits, prepayments and other 8	2,332,242	12,779,671	11,951,443	27,063,356	289,187	1,261,369	734,546	2,285,102
Preliminary expenses and floatation cost 9	195,846	195,999	195,846	587,691	237,921	238,380	237,921	714,222
Total assets	207,206,479	4,061,452,183	2,462,632,922	6,731,291,584	204,520,283	2,884,403,509	2,166,516,860	5,255,440,652
LIABILITIES								
Payable to Management Company 10	495,786	2,667,760	2,927,588	6,091,134	541,273	1,124,073	979,292	2,644,638
Payable to Trustee 11	10,866	192,253	138,364	341,483	10,274	113,437	91,106	214,817
Payable to Commission 12	12,878	230,970	166,185	410,033	24,566	205,249	140,042	369,857
Payable against redemption of units	-	-	26,000	26,000	-	12,500,000	5,040,000	17,540,000
Accrued expenses and other liabilities 13	230,127	4,905,547	16,609,444	21,745,118	377,608	4,820,793	2,109,355	7,307,756
Dividend payable	-	-	-	-	13,265	-	-	13,265
Total liabilities	749,657	7,996,530	19,867,581	28,613,768	966,986	18,763,552	8,359,795	28,090,333
NET ASSETS	206,456,822	4,053,455,653	2,442,765,341	6,702,677,816	203,553,297	2,865,639,957	2,158,157,065	5,227,350,319
PARTICIPANTS' SUB FUND (AS PER STATEMENT ATTACHED)	206,456,822	4,053,455,653	2,442,765,341		203,553,297	2,865,639,957	2,158,157,065	
CONTINGENCIES AND COMMITMENTS 14		- (Number of units) -				(Number of units)		
						(Number of units)		
NUMBER OF UNITS IN ISSUE	1,783,157	34,767,499	24,427,663		2,032,498	28,614,509	21,581,572	
		(Rupees)				(Rupees)		
NET ASSETS VALUE PER UNIT	115.7816	116.5875	100.0000		100.1493	100.1464	100.0000	

The annexed notes 1 to 23 form an integral part of this condensed interim financial information.

For Pak Qatar Asset Management Company Limited (Management Company)

#### PAK QATAR ISLAMIC CASH FUND CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED) FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2024

	For the nine months period ended March 31 2024 For the period from October 03, 2022 to March 3					31, 2023			
		Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Dividend Plan	Total
INCOME	Note		(R	upees)			(Rup	ees)	
Profit earned Capital gain/(loss) on disposal of investments Un realized gain / (loss) on revaluation of investments -	15	31,539,699 662,962 31,350	380,813,176 4,218,748 781,597	312,103,000 3,211,681 599,920	724,455,875 8,093,391 1,412,867	11,956,027	89,834,591	59,903,710 - - 59.903,710	161,694,328
		32,234,011	385,813,521	315,914,601	733,962,133	11,956,027	89,834,591	59,903,710	161,694,328
EXPENSES				,, ,					
Remuneration of Management company Sindh sales tax on remuneration of management company Remuneration of Trustee Sindh sales tax on the remuneration of Trustee SECP Annual fee Auditor's remuneration Transaction charges Legal and professional charges Printing charges Amortisation of preliminary expenses and floatation costs Amortization of preliminary expenses and floatation costs Amortization of premium on GoP Ijarah Fund Rating Fee Selling and marketing expense Back office fee Bank charges Shariah advisory fee <b>Total expenses</b>	10.1 10.2 11.1 11.2 12 16 9	1,157,416 150,464 84,877 11,096 115,706 137,263 54,684 - 42,075 331,667 42,062 79,563 154,322 5,183 100,000 2,466,378	4,635,353 602,596 1,019,778 133,338 1,390,606 137,263 350,942 2,596 - 42,381 1,309,065 140,239 730,970 521,421 6,028 100,000 11,122,576	3,800,067 494,009 836,015 109,235 1,140,020 137,263 368,185 2,596 - 42,075 1,319,990 109,289 1,038,677 416,752 9,181 100,000 9,923,354	9,592,836 1,247,069 1,940,670 253,669 2,646,332 411,789 773,811 5,192 - 126,531 2,960,722 291,590 1,849,210 1,092,495 20,392 300,000 23,512,308	623,412 81,044 41,980 5,496 15,265 66,296 49,723 27,387 - 16,305 279,709 76,327 452 88,396 1,443,738	1,733,634 225,372 306,216 40,086 111,351 65,185 5,650 32,593 48,889 26,928 - 18,713 1,245,681 214,910 - 86,914 4,162,122	1,097,415 142,664 201,615 26,256 73,315 66,296 17,944 33,149 49,723 27,387 - 16,305 877,683 129,286 2,273 88,396 2,849,707	3,454,461 449,080 549,811 71,838 199,931 197,777 29,244 132,038 148,335 81,702 - 51,323 2,403,073 420,523 2,725 263,706 8,455,567
Net income for the period before taxation		29,767,633	374,690,945	305,991,247	710,449,825	10,512,289	85,672,469	57,054,003	153,238,761
Taxation	17	-	-	-	-	-	-	-	-
Net income for the period after taxation		29,767,633	374,690,945	305,991,247	710,449,825	10,512,289	85,672,469	57,054,003	153,238,761
Allocation of net income for the period									
Net income for the period after taxation Income already paid on units redeemed		29,767,633 (2,567,255) 27,200,378	374,690,945 (208,616,527) 166,074,418	305,991,247 	710,449,825 (211,183,782) 499,266,043	10,512,289 (1,230,140) 9,282,149	85,672,469 (32,081,615) 53,590,854	57,054,003 - 57,054,003	153,238,761 (33,311,755) 119,927,006
Accounting income available for distribution									
Relating to capital gains Excluding capital gains		694,312 26,506,066 27,200,378	5,000,345 161,074,073 166,074,418	3,811,601 302,179,646 305,991,247	9,506,258 489,759,785 499,266,043	9,282,149 9,282,149 9,282,149	- 53,590,854 53,590,854	- 57,054,003 57,054,003	- 119,927,006 119,927,006

The annexed notes 1 to 23 form an integral part of this condensed interim financial information.

# For Pak Qatar Asset Management Company Limited (Management Company)

#### PAK QATAR ISLAMIC CASH FUND CONDENSED INTERIM INCOME STATEMENT (UN-AUDITED) FOR THE QUARTER ENDED MARCH 31, 2024

		Fo	r the Quarter er	nded March 31, 202	24	For	the Quarter end	led March 31, 20	23
		Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total
INCOME	Note		(R	upees)			(Ru	oees)	
Profit earned Capital gain/(loss) on disposal of investments Un realized gain / (loss) on revaluation of investments - Total income	15	10,530,057 (129,147) 	151,362,857 (142,574) 664,003 151,884,286	131,234,796 (111,914) 441,748 131,564,630	293,127,710 (383,635) 1,137,101 293,881,176	6,557,905 - - 6,557,905	54,969,609 - - 54,969,609	38,942,612 - - 38,942,612	100,470,126 - - 100,470,126
EXPENSES									
Remuneration of Management company Sindh sales tax on remuneration of management company Remuneration of Trustee Sindh sales tax on the remuneration of Trustee SECP Annual fee Auditor's remuneration Transaction charges Legal and professional charges Printing charges Amortisation of preliminary expenses and floatation costs Amortization of preliminary expenses and floatation costs Amortization of preliminary expenses Balk charges Shariah advisory fee Total expenses Net income for the period before taxation	10.1 10.2 11.1 11.2 12 16 9	377,270 49,045 27,666 3,622 37,727 52,378 7,593 - - 13,923 153,658 9,596 50,426 50,303 2,670 33,151 869,027 - - 9,563,233	1,822,923 236,980 401,043 52,500 546,877 52,378 71,414 - - 13,923 537,572 88,614 730,970 521,421 916 33,151 5,108,662 146,775,604	1,605,126 208,667 353,128 46,227 481,538 52,378 87,873 - - 13,923 668,169 62,334 636,960 416,752 1,356 33,151 4,667,581	3,805,319 494,692 781,837 102,349 1,066,142 157,134 166,879 - 41,769 158,544 1,418,356 988,476 4,942 99,454 9,285,890 284,595,286	307,879 40,025 22,578 2,956 8,210 33,333 5,650 33,333 25,001 13,770 16,305 205,253 41,051 - 44,445 799,789 5,758,116	854,618 111,100 188,016 24,613 32,592 5,650 16,296 24,445 13,464 18,713 854,618 - - - 2,255,951 52,713,658	593,314 77,131 130,527 16,950 47,465 33,333 8,904 16,667 25,001 13,770 16,305 593,375 35 1,819 44,445 1,619,041 37,323,571	1,755,811 228,256 341,121 44,519 124,044 99,258 20,204 66,296 74,447 41,004 51,323 1,653,246 41,086 41,086 1,819 132,347 4,674,781
Taxation		9,000,200 -	-	-	-	-			-
Net income for the period after taxation		9,563,233	146,775,604	126,897,049	284,595,286	5,758,116	52,713,658	37,323,571	95,795,345
Allocation of net income for the period									
Net income for the period after taxation Income already paid on units redeemed		9,563,233 (329,083)	146,775,604 (94,957,484)	126,897,049 -	283,235,886 (95,286,567)	5,758,116 (1,202,922)	52,713,658 (19,837,031)	37,323,571	95,795,345 (21,039,953)
		9,234,150	51,818,120	126,897,049	187,949,319	4,555,194	32,876,627	37,323,571	74,755,392
Accounting income available for distribution									
Relating to capital gains Excluding capital gains		9,234,150 9,234,150	521,429 52,339,549 52,860,977	329,834 127,226,883 127,556,717	753,466 188,702,785 189,456,251	4,555,194 4,555,194	- 32,876,627 32,876,627	37,323,571 37,323,571	- 74,755,392 74,755,392

The annexed notes 1 to 23 form an integral part of this condensed interim financial information.

For Pak Qatar Asset Management Company Limited (Management Company)

Chief Executive Officer

Chief Financial Officer

#### PAK QATAR ISLAMIC CASH FUND CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED) FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2024

	For the n	ine months peri	iod ended March 3	31 2024	For the period from October 03, 2022 to March 31, 2023				
	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	
		(Ru	pees)	(Rupees)					
Net income for the period after taxation	29,767,633	374,690,945	305,991,247	710,449,825	10,512,289	85,672,469	57,054,003	153,238,761	
Other comprehensive income for the period	-	-	-	-	-	-	-	-	
Total comprehensive income for the period	29,767,633	374,690,945	305,991,247	710,449,825	10,512,289	85,672,469	57,054,003	153,238,761	

The annexed notes 1 to 23 form an integral part of this condensed interim financial information.

For Pak Qatar Asset Management Company Limited (Management Company)

Chief Executive Officer

Chief Financial Officer

#### PAK QATAR ISLAMIC CASH FUND CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED) FOR THE QUARTER ENDED MARCH 31, 2024

	Fo	r the Quarter en	ded March 31, 202	4	For the Quarter ended March 31, 2023					
			Pak-Qatar Daily Dividend Plan	Total						
		(Ru	ıpees)			(Ru	ipees)			
Net income for the period after taxation	9,563,232	146,775,604	126,897,048	283,235,884	5,758,116	52,713,658	37,323,571	95,795,345		
Other comprehensive income for the period	-	-	-	-	-	-	-	-		
Total comprehensive income for the period	9,563,232	146,775,604	126,897,048	283,235,884	5,758,116	52,713,658	37,323,571	95,795,345		

The annexed notes 1 to 23 form an integral part of this condensed interim financial information.

For Pak Qatar Asset Management Company Limited (Management Company)

Chief Executive Officer

Chief Financial Officer

#### PAK QATAR ISLAMIC CASH FUND

### CONDENSED INTERIM STATEMENT OF MOVEMENT IN PARTICIPANTS' SUB-FUNDS (UN-AUDITED)

FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2024

				Fo	r the nine months	period ended Mare	ch 31 2024			
	Pak-Q	atar Asan Muna	a Plan		ak-Qatar Cash Pla			tar Daily Dividend	l Plan	
	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total	Capital value	Undistributed income	Total	Total
Net assets at the beginning of the period	203,249,781	303,516	203,553,297	2,860,454,798	5,185,159	(Rupees) 2,865,639,957	2,158,157,065	-	2,158,157,065	5,227,350,319
Issuance of units PQAMP 128,873, PQCP 72,630,438, PQDDP 55,785,391 (2023: PQAMP: 1,647,655 , PQCP: 26,397,396 , PQDDP: 17,750,536) units										
- Capital value	12,906,481	-	12,906,481	7,273,676,989	•	7,273,676,989	5,578,538,258	-	5,578,538,258	12,865,121,728
- Element of income	855,996	-	855,996	736,081,076	-	736,081,076	-	-	-	736,937,072
Total proceeds from issuance of units	13,762,477	-	13,762,477	8,009,758,065	-	8,009,758,065	5,578,538,258	-	5,578,538,258	13,602,058,800
Redemption of Units PQAMP 378,214. PQCP 66,477,448. PQDDP 52,939,300 (2023: PQAMP: 226,270, PQCP: 13,751,227, PQDDP:										
- Capital value	(37,879,998)	•	(37,879,998)	(6,659,582,451)	-	(6,659,582,451)	(5,293,929,981)	-	(5,293,929,981)	(11,991,392,430)
- Element of income	(179,332)	(2,567,255)	(2,746,587)	(328,434,336)	(208,616,527)	(537,050,863)	-	-	-	(539,797,450)
Total payments on redemption of units	(38,059,330)	(2,567,255)	(40,626,585)	(6,988,016,787)	(208,616,527)	(7,196,633,314)	(5,293,929,981)	-	(5,293,929,981)	(12,531,189,880)
Total comprehensive income for the period	-	29,767,633	29,767,633	-	374,690,945	374,690,945	-	305,991,247	305,991,247	710,449,825
Dividend distribution	-	-	-	-	-	-	-	(305,991,247)	(305,991,247)	(305,991,247)
								(, ,	(,,-,-,	(
Net assets at the end of the period (un-audited)	178,952,928	27,503,894	206,456,822	3,882,196,076	171,259,577	4,053,455,653	2,442,765,341	•	2,442,765,341	6,702,677,816
Undistributed income brought forward comprising of :										
- Realised income		303,516		]	5,185,159			-		
- Unrealised income		-			-			-		
		303,516			5,185,159			-		
Accounting income available for distribution										
- Relating to capital gains		694,312		1	5,000,345			3,811,601		
- Excluding capital gains		26,506,066			161,074,073			302,179,646		
		27,200,378			166,074,418			305,991,247		
Dividend Distribution		-			-			(305,991,247)		
Undistributed income carried forward		27,503,894			171,259,577					
Undistributed income carried forward comprising of :										
- Realised income	ļ	27,472,544		ĺ	170,477,980			-		
- Unrealised gain / (loss)		31,350			781,597			-		
		27,503,894		L	171,259,577			-		
		,,		=	,,		:			
Net assets value per unit at beginning of the period		100.1493		-	100.1464			100.0000		

The annexed notes 1 to 23 form an integral part of this condensed interim financial information.

For Pak Qatar Asset Management Company Limited (Management Company)

#### PAK QATAR ISLAMIC CASH FUND CONDENSED INTERIM STATEMENT OF MOVEMENT IN PARTICIPANTS' SUB-FUNDS (UN-AUDITED) FOR THE PERIOD FROM OCTOBER 03, 2022 TO MARCH 31, 2024

For the period from October 03, 2022 to March 31, 2023 Pak-Qatar Asan Munafa Plan Pak-Qatar Cash Plan Undistributed Capital value Total Capital value income Net assets at the beginning of the period ----

Issuance of units PQAMP: 1,647,655 , PQCP: 26,397,396 ,

PQDDP: 17,750,536

- Capital value	164,765,575	-	164,765,575	2,639,739,591	-	2,639,739,591	1,775,053,668	-	1,775,053,668	4,579,558,834
- Element of income	464,418	-	464,418	57,850,670	-	57,850,670	-	-	-	58,315,088
Total proceeds from issuance of units	165,229,993	-	165,229,993	2,697,590,261	-	2,697,590,261	1,775,053,668	-	1,775,053,668	4,637,873,922
Redemption of Units PQAMP: 226,270, PQCP: 13,751,227, PQDDP: 7,254,267										
- Capital value	(22,627,034)	-	(22,627,034)	(1,375,122,727)	-	(1,375,122,727)	(725,426,773)	-	(725, 426, 773)	(2,123,176,534)
- Element of income	(75,090)	(1,230,140)	(1,305,230)	(16,561,743)	(32,081,615)	(48,643,358)	-	-	-	(49,948,588)
Total payments on redemption of units	(22,702,124)	(1,230,140)	(23,932,264)	(1,391,684,470)	(32,081,615)	(1,423,766,085)	(725,426,773)	-	(725,426,773)	(2,173,125,122)
Total comprehensive income for the period	-	10,512,289	10,512,289	-	85,672,469	85,672,469	-	57,054,003	57,054,003	153,238,761
Dividend distribution	-	-	-	-	-	-	-	(57,054,003)	(57,054,003)	(57,054,003)
Net assets at the end of the period (un-audited)	142,527,869	9,282,149	151,810,018	1,305,905,791	53,590,854	1,359,496,645	1,049,626,895		1,049,626,895	2,560,933,557
······································	,- ,	-, - , -	- ,,	,,,	,,	,,	,,,		,,,	,
Undistributed income brought forward comprising of :										
- Realised income		-		Г	-		Г	-		
- Unrealised income		-			-			-		
		-		-	-		-	-		
Accounting income available for distribution										
- Relating to capital gains		-			-		Γ	-		
- Excluding capital gains		9,282,149			53,590,854			57,054,003		
		9,282,149		_	53,590,854		_	57,054,003		
Dividend Distribution		-			-			(57,054,003)		
Undistributed income carried forward		9,282,149		_	53,590,854		_			
	=			=			=			
Undistributed income carried forward comprising of :										
- Realised income		9,282,149			53,590,854			-		
- Unrealised gain / (loss)		-			-			-		
	_	9,282,149		=	53,590,854		=	-		
Net assets value per unit at beginning of the period		-			-			-		
Net assets value per unit at end of the period		106.8043			107.5027			100.0000		
Not about value per unit at ond of the period		100.0043		=	107.3027		=	100.0000		

Undistributed

income

-

Total

-

----- (Rupees) ------

For Pak Qatar Asset Management Company Limited (Management Company)

Pak-Qatar Daily Dividend Plan

Undistributed

income

-----

-

Total

-

Capital value

-

Total

.....

#### PAK QATAR ISLAMIC CASH FUND CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED) FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2024

			For the period Ende	d March 31, 2024		For the period from October 03, 2022 to March 31, 2023				
		Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	
	Note		(Rup	ees)			(Ru	pees)		
CASH FLOWS FROM OPERATING ACTIVITIES										
Net income for the period before taxation		29,767,633	374,690,945	305,991,247	710,449,825	10,512,289	85,672,469	57,054,003	153,238,761	
Adjustments for non cash and other items:										
Un realized gain / (loss) on revaluation of investments -		(31,350)	(781,597)	(599,920)	(1,412,867)	-	-	-	-	
Capital gain/(loss) on disposal of investments		(662,962)	(4,218,748)	(3,211,681)	(8,093,391)	-	-	-	-	
Amortization of premium on GoP Ijarah		331,667	1,309,065	1,319,990	2,960,723	-	-	-	-	
Amortisation of preliminary expenses and floatation costs		42,075	42,381	42,075	126,531	27,387	26,928	27,387	81,702	
		29,447,065	371,042,046	303,541,711	704,030,821	10,539,676	85,699,397	57,081,390	153,320,463	
Increase in assets										
Investments - net		(72,657,855)	(993,387,521)	(368,534,189)	(1,434,579,565)	(35,000,000)	(270,000,000)	(215,000,000)	(520,000,000)	
Profit and dividend receivable		(2,316,478)	(37,530,117)			(4,745,008)	(38,930,009)	(29,776,027)	(73,451,044)	
Deposits, prepayments and other receivables		(2,043,055)	(11,518,302)	(11,216,897)	(24,778,254)	(302,130)	(1,248,553)	(730,175)	(2,280,858)	
Receivable against sale of units		150,000	150,000,000	-	150,150,000	-	-	-	-	
Preliminary expenses and floatation costs		-	-	-	-	(279,231)	(279,231)	(279,231)	(837,693)	
		(76,867,388)	(892,435,940)	(398,019,080)	(1,367,322,408)	(40,326,369)	(310,457,793)	(245,785,433)	(596,569,595)	
Increase in liabilities										
Payable to Management Company		(45,487)	1,543,687	1,948,296	3,446,495	705,999	1,932,003	1,397,053	4,035,055	
Payable to Trustee		592	78,816	47,258	126,666	9,042	76,419	52,877	138,338	
Payable to Commission		(11,688)	25,721	26,143	40,176	15,265	111,351	73,315	199,931	
Payable against redemption of units		-	(12,500,000)	(5,014,000)	(17,514,000)	-	-	-	-	
Accrued expenses and other liabilities		(147,483)	84,755	14,500,089	14,437,362	266,355	379,950	1,429,079	2,075,384	
Dividend Payable		(13,265)				-	-	-	-	
		(217,331)	(10,767,021)	11,507,786	536,699	996,661	2,499,723	2,952,324	6,448,708	
Net cash used in operating activities		(47,637,654)	(532,160,915)	(82,969,583)	(662,754,888)	(28,790,032)	(222,258,673)	(185,751,719)	(436,800,424)	
CASH FLOWS FROM FINANCING ACTIVITIES										
Net receipts from issuance of units		13,762,477	8,009,758,065	5,578,538,258	13,602,058,800	165,229,993	2,667,590,261	1,775,053,668	4,607,873,922	
Net payment against redemption of units		(40,626,585)	(7,196,633,314)	(5,293,929,981)	(12,531,189,880)	(23,932,264)	(1,423,766,085)	(725,426,773)	(2,173,125,122)	
Dividend distribution		-	-	(305,991,247)	(305,991,247)	-	-	(57,054,003)	(57,054,003)	
Net cash generated from financing activities		(26,864,108)	813,124,751	(21,382,970)	764,877,672	141,297,729	1,243,824,176	992,572,892	2,377,694,797	
Net increase in cash and cash equivalents		(74,501,762)	280,963,836	(104,352,554)	102,122,784	112,507,697	1,021,565,503	806,821,173	1,940,894,373	
Cash and cash equivalents at beginning of the period		116,344,580	1,691,930,705	1,296,488,762	3,104,764,047		-	-	-	
Cash and cash equivalents at end of the period	5	41,842,818	1,972,894,541	1,192,136,208	3,206,873,567	112,507,697	1,021,565,503	806,821,173	1,940,894,373	

The annexed notes 1 to 23 form an integral part of this condensed interim financial information.

## For Pak Qatar Asset Management Company Limited (Management Company)

#### PAK QATAR ISLAMIC CASH FUND NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UN-AUDITED) FOR THE NINE MONTHS PERIOD AND QUARTER ENDED MARCH 31, 2024

#### 1. LEGAL STATUS AND NATURE OF BUSINESS

- 1.1 Pak Qatar Islamic Cash Fund (the Fund) is an open-ended Shariah compliant scheme constituted under a Trust Deed entered into on June 28, 2022 between Pak Qatar Asset Management Company Limited (PQAMCL) as the Management Company and the Central Depository Company of Pakistan Limited (CDC) as the Trustee. The Fund was authorised by the Securities and Exchange Commission of Pakistan (the Commission) as a unit trust scheme on September, 05 2022. The initial public offering (IPO) of the Fund was made on Initial Offering Period from September 27, 2022 to October 02, 2022 (both days inclusive), and the Fund commenced operation from October 03, 2022. In accordance with the Trust Deed, the first accounting period of the Fund commenced on the date on which the Fund's property was first transferred to the trustee i.e., period commencing on October 03, 2022 and shall ending on June 30 of the succeeding calendar year.
- **1.2** The Management Company of the Fund is registered as Non Banking Finance Company (NBFC) under NBFC Rules, 2003 and has obtained the requisite license from the SECP to undertake Asset Management Services. The registered office of the management company is situated at Suite # G-8/9, Business Arcade, Block 6, Pakistan Employees Co-Operative Housing Society (PECHS), Karachi, in the province of Sindh.
- **1.3** The Fund is an open-ended Shariah Compliant Fund and offers units for public subscription on a continuous basis. The units are transferable and can also be redeemed by surrendering to the fund.
- 1.4 According to the Trust Deed, the objective of the Fund is to generate competitive return while seeking maximum possible preservation of capital by investing in low risk and liquid Shariah Compliant instruments in accordance with Shariah Compliant Money Market category. The Fund is categorised as an open end Shariah Compliant (Islamic) Money Market Scheme in accordance with Circular 7 of 2009, issued by the Securities and Exchange Commission of Pakistan (SECP). Mufti Dr. Muhammad Zubair Usmani acts as its Shariah Advisor to ensure that the activities of the Fund are in compliance with the principles of Shariah.
- **1.5** The fund has been given stability rating of "AA" by PACRA on December 02, 2022.

#### 2. BASIS OF PREPARATION

#### 2.1 Statement of compliance

- 2.1.1 These condensed interim financial information have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards applicable in Pakistan comprise of:
  - International Accounting Standards (IAS-34), Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017 (the Act);
  - Provisions of and directives issued under the Act, part VIIIA of the repealed Companies Ordinance 1984; and
  - Non-Banking Finance Companies (Establishment and Regulations) Rules, 2003 (the NBFC Rules), Non-Banking Finance Companies and Notified Entities Regulations, 2008 (the NBFC Regulations) and requirement of the Trust Deed.

Where provisions of and directives issued under the Act, part VIIIA of the repealed Companies Ordinance, 1984, the NBFC Rules, the NBFC Regulations and requirements of the Trust Deed differ from the IAS 34, the provisions of and directives issued under the Act, part VIIIA of the repealed Companies Ordinance, 1984, the NBFC Rules, the NBFC Regulations and the requirements of the Trust Deed have been followed.

**2.1.2** In compliance with Schedule V of the Non-Banking Finance Companies and Notified Entities Regulations, 2008, the directors of the Management Company hereby declare that these condensed interim financial information give true and fair view of the state of the Fund's affairs as at March 31, 2024.

- **2.2** These condensed interim financial information do not include all the information and disclosures required in annual financial statements and should be read in conjunction with the annual audited financial statements of the Fund for the year ended June 30, 2023.
- **2.3** As disclosed in note 1, the fund began its operations on October 03, 2022 therefore condensed interim income statement, condensed interim statement of other comprehensive income, condensed interim statement of movement in unit holders' fund and condensed interim statement of cash flows for the period ended March 31, 2023 does not represent a full nine months period of operations therefore the comparatives are not entirely comparable.

#### 2.4 Basis of measurement

These condensed interim financial information are prepared under the historical cost convention except for certain investments that are carried at fair value.

#### 2.5 Functional and presentation currency

These condensed interim financial information have been presented in Pakistani Rupees, which is the functional and presentation currency of the Fund and is rounded off to the nearest rupees, unless otherwise specified.

#### 3. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION, ACCOUNTING ESTIMATES, JUDGEMENTS AND RISK MANAGEMENT POLICIES

The accounting policies and methods of computation adopted in preparation of this condensed interim financial information are stated below:

The preparation of these condensed interim financial information requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates. In preparing these condensed interim financial information, significant judgements made by management in applying accounting policies and the key sources of estimation and uncertainty were the same as those that applied to the audited financial statements as at and for the year ended June 30, 2023.

During the period, the Fund adopted Disclosure of Accounting Policies (Amendment to IAS 1) from January 01, 2023. The amendments require the disclosure of 'material', rather than 'significant', accounting policies. The amendments did not result in any changes to the accounting policies themselves.

#### 4. FINANCIAL RISK MANAGEMENT

The Fund's risk management objective and policies are consistent with those disclosed in the annual audited financial statements of the Fund as at and for the year ended June 30, 2023.

			•	audited) n 31, 2024		(Audited) June 30, 2023					
		Pak-Qatar Pak-Qatar Pak-Qatar Daily Asan Munafa Cash Plan Dividend Plan Total Plan				Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total		
	Note		(F	lupees)			(Rı	ipees)			
BANK BALANCES											
Savings accounts	5.1	41,842,818	1,972,894,541	1,192,136,208	3,206,873,567	116,344,580	1,691,930,705	1,296,488,762	3,104,764,047		

#### 5.1 The rate of return on these accounts ranges from 19.25% to 22.00% per annum.

5.

			,	audited) 31, 2024		(Audited) June 30, 2023					
		Asan Munata		Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total		
		(Rupees)					(Ru	pees)			
6.	INVESTMENTS										
	At fair value through profit or loss										
	-Sukuk certificates -Investments in HFT - GoP Ijarah	54,000,500 102,020,000	620,000,000 872,078,800	497,000,000 704,025,800	1,171,000,500 1,678,124,600	33,000,000 -	395,000,000 -	280,000,000 -	708,000,000 -		
	At amortised cost										
	-Money Market Placements		500,000,000	-	500,000,000	50,000,000	600,000,000	550,000,000	1,200,000,000		
	Total	156,020,500	1,992,078,800	1,201,025,800	3,349,125,100	83,000,000	995,000,000	830,000,000	1,908,000,000		

#### 6.1 Pak-Qatar Asan Munafa Plan

#### 6.1.1 Sukuk certificates - listed

			Quanti	ty				Unrealised		Market value as
Particulars	Profit Rate	As at July 01, 2023	Purchased during the period	Sold/Maturity during the period	As at 31 March 2024	Carrying Cost	Market Value	appreciation / (diminution) as at March 31, 2024	Market value as a percentage of net assets	a percentage of total investments
							Rupees		(%	·)
K-electric Short Term Sukuk - XI	19.39%	-				-	-			
Lucky Eletric Short Term Sukuk - V	19.44%				-	-	-	-	-	
Lucky Eletric Short Term Sukuk - VII	22.72%	15		15	-		-	-		
Lucky Eletric Short Term Sukuk - X	23.47%	5	12	17	-	-	-	-	-	
Nishat Mills Short Term Sukuk - II	22.98%	10		10	-	-		-		-
Hub Power Short Term Sukuk - I	23.27%	3	10	13	-	-	-	-	-	
Hub Power Company Limited Sukuk - II	23.94%	-	240	240	-	-		-		-
K-electric Short Term Sukuk - XVIII	23.24%	-	3	3	-	-		-	-	-
Pakistan Telecommunication Short Term Sukuk- I	21.64%	-	28	-	28	28,000,500	28,000,500	-	13.56	17.95
Lucky Eletric Short Term Sukuk - XIV	21.74%	-	6		6	6,000,000	6,000,000	-	2.91	3.85
K-electric Short Term Sukuk - XXIII	21.51%	-	20		20	20,000,000	20,000,000	-	9.69	12.82
		33	319	298	54	54,000,500	54,000,500	-	26.16	34.61
Total as of June 30, 2023						33,000,000	33,000,000	-		

#### 6.1.2 GOP Ijara Sukuk

		Quanti	ty				Unrealised	Market value as a	Market value as
Particulars	As at July 01, 2022	Purchased during the period	Sold/Maturity during the period	As at 30 Jun 2023	Carrying Cost	Market Value	appreciation / (diminution) as at March 31, 2024	percentage of net assets	
						Rupees		(%	5)
01 Year GOP ljara	-	3,375	2,355	1,020	101,988,650	102,020,000	31,350	49.41	65.39
	-	3,375	2,355	1,020	101,988,650	102,020,000	31,350	49.41	65.39
Total as of June 30, 2023					-	-			

.

#### 6.2 Pak-Qatar Cash Plan

#### 6.2.1 Sukuk certificates - listed

			Quanti	ty						
Name of investee company	Rate of return per annum	As at July 01, 2023	Purchased during the period	Sold / matured during the period	As at March 31, 2024	Carrying value as at March 31, 2024	Market value as at March 31, 2024	Unrealised appreciation / (diminution) as at March 31, 2024	Market value as a percentage of net assets	Market value as a percentage of total investments
	(%)						(Rupees)		(%	s)
Sukuk certificates - listed										
Lucky Electric - Short Term Sukuk - VII	22.72%	50		50		-	-	-	-	-
Lucky Electric - Short Term Sukuk - X	23.47%	125	80	205	-	-	-	-	-	-
Lucky Electric - Short Term Sukuk - IX	23.47%	-	50	50	-		-	-		-
K-Electric - Short Term Sukuk - XIII	23.24%	50		50	-		-	-		-
K-Electric - Short Term Sukuk - XVII	23.42%	40		40	-	-	-	-	-	-
K-Electric - Short Term Sukuk - XV	21.66%	-	45	45	-	-	-	-	-	-
Hub Power - Short Term Sukuk - I	23.27%	75	155	230	-	-	-	-	-	-
Hub Power Company Limited Sukuk - II	23.94%	-	1,600	1,600	-		-	-		-
Nishat Mills - Short Term Sukuk - II	22.98%	55		55	-	-	-	-	-	-
Hub Power Company Limited Sukuk - IV	23.35%	-	4,400	4,400	-	-	-	-	-	-
Pak Telcommunication Co. Ltd Short Term Sukuk - I	21.64%	-	250		250	250,000,000	250,000,000	-	6.17	12.55
Lucky Electric - Short Term Sukuk - XIV	21.74%	-	60	-	60	60,000,000	60,000,000	-	1.48	3.01
Pakistan Telecommunication Company Limited III	21.39%	-	250	-	250	250,000,000	250,000,000	-	6.17	12.55
K-Electric - Short Term Sukuk - XXIII	21.51%	-	60	-	60	60,000,000	60,000,000	-	1.48	3.01
		395	6,950	6,725	620	620,000,000	620,000,000	-	15.30	31.12
Total as of June 30, 2023						395,000,000	395,000,000	-		
								-		

#### 6.2.2 GOP Ijara Sukuk

	Particulars	As at July 01, 2023	Purchased during the period	Sold / matured during the period	As at March 31,	Carrying value as at March 31, 2024	Market value as at March 31, 2024	Unrealised appreciation / (diminution) as at March 31, 2024	Market value as a percentage of net assets	Market value as a percentage of total investments
_			(Number of ce	rtificates)			(Rupees)		(%	.)
C	GOP Ijara Sukuk	-	66,040	19,100	46,940	871,297,203	872,078,800	781,597	21.51	43.78
						871,297,203	872,078,800	781,597	21.51	43.78
Т	Total as of June 30, 2023									

#### 6.2.3 Certificate of Musharika

Interf medine of the set of	Certificate of Musharika			E				
Del Tayon (Marting)Del Tayon (Marting) <thdel (marting)<="" tayon="" th="">Del Tayon (Mar</thdel>	Name of investee company	Rate of return per annum	As at July 01, 2023				Issue Date	Maturity Date
Dec.State is a state is a sta								28 Can 22
NumberNumb					-11			28-Sep-23 20-Oct-23
non-traveMach	Faysal Bank Limited		-		30,000,000	-		27-Oct-23
DechangesSectorS	•		-			-		26-Dec-23
DentD			-			-		10-Nov-23
John Former (A. 1.)MERCERN (						-		17-Nov-23
Den Transier inderMOP.NUMB.NUMB.NUMB.NUMB			-			-		24-Nov-23
Zon Transfer (M. 2006)A. 100000A. 1000000A. 100000A. 100000 <th< td=""><td></td><td></td><td>-</td><td></td><td> , ,</td><td>-</td><td></td><td>3-Nov-23 8-Dec-23</td></th<>			-		, ,	-		3-Nov-23 8-Dec-23
Zon Toronto bal. LiSDMADARDADSDMDAD </td <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td>8-Jan-24</td>			-			-		8-Jan-24
No.bN			-	,,		-		5-Apr-24
bits derivation of a statistic of			-			-		25-Aug-23 1-Sep-23
adds Ameria Marak Marak Ameria Marak Ameria Marak Ameria Marak Ameria Marak Ameria Marak Marak Ameria Marak Marak Ameria Marak			-					12-Sep-23
Interfact2753.100003.00001.0			-	30,000,000		-		2-Feb-24
Fund         Subset         NATURE         NATURE <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td>8-Sep-23 8-Sep-23</td>			-			-		8-Sep-23 8-Sep-23
page base intende2.50%.2.50%.2.50%1.50%.1.50%1.50%1.50%.1.50%.1.50%1.50% </td <td></td> <td></td> <td>-</td> <td>- 11</td> <td></td> <td></td> <td></td> <td>23-Oct-23</td>			-	- 11				23-Oct-23
program for image200%300%000200%00200%000200%000200%000200%000200%000200%00200%00200%000200%00 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td>8-Dec-23</td>			-			-		8-Dec-23
product         245%         2         200,000			-	- , ,	-11	-		22-Dec-23
nn200030000030000040-0-240-0-04			-			-		12-Dec-23
number         number<								23-Feb-24
Jam Farshein (I)200%30000003000000300000030000003000000			-			-		4-Mar-24
DenSpaceS			-					14-Mar-24 11-Aug-23
Jack Transfer Let20000020000000200000020000002000	-		-		, ,	-		15-Sep-23
jah Targing bas Lt         2400         5.000,000	Zarai Taraqiati Bank Ltd	20.50%	-	30,000,000	30,000,000		23-Oct-23	5-Oct-23
Jow Toropic bar. Li0.0001.000001.000001.000001.000000.00			-			-		25-Oct-23 7-Nov-23
Jah Targalis En, Lí         2007,         -         10000         -         10000         -         10000           Jahr Targalis En, Lí         2007,         -         2000,000         -         1000,000         -<			-			-		29-Feb-24
Intendix         27.75         3.88.00.00         9.800.000         5.88.00         9.800.000         5.88.00         9.800.000         5.88.00         9.88.00.000         5.88.00         9.88.00.000         5.88.00         9.88.00.000         5.88.00         9.88.00.000         5.88.00         9.88.00.000         5.88.00         9.88.00.000         7.98.00.000<			-			-		15-Dec-23
Paye         Paye <th< td=""><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td>5-Jan-24</td></th<>			-			-		5-Jan-24
span Targal bank Li         21,000,00         -         77,000,00         -         77,000,00         -         77,000,00         -         77,000,00         -         77,000,00         -         77,000,00         -         72,000,00         -         77,000,00         -         22,000,00         -         72,000,00         -         72,000,00         -         22,000,00         -         16,000,00         -         16,000,00         -         16,000,00         -         74,000,0						-		2-Feb-24 14-Feb-24
Upwerset         1700000         <			275,000,000	-	-,,	-		7-Jul-23
Int21.0%25.0%2				-		-		11-Aug-23
Interact fairs Linked200%900000090000			-			-		28-Sep-23
Idea no. Limid2047s1100.0001114-90-024.124.0Zan Taraga Bash Lisi2057s1100.0000120.000			-			-		15-Sep-23 8-Sep-23
Jam Tangab Back Lid         20.5%         -         19.000.00         19.000.00         -         27.442         31-1           Zam Tangab Back Lid         20.4%         -         14.000.00         14.000.00         -         14.42         14.4           Zam Tangab Back Lid         20.4%         -         12.000.00         -         14.42         14.4           Zam Tangab Back Lid         20.5%         -         22.000.00         15.000.00         -         14.42         24.5           Zam Tangab Back Lid         20.5%         -         14.000.00         15.000.00         -         12.442         28.5%           Zam Tangab Back Lid         20.5%         -         12.600.00         25.000.00         -         14.492         18.44           Zam Tangab Back Lid         20.5%         -         12.600.00         25.000.00         -         14.492         18.44           Zam Tangab Back Lid         20.5%         -         28.000.00         25.000.00         -         24.492         14.492           Zam Tangab Back Lid         20.5%         -         28.000.00         25.000.00         -         24.492         15.000           Zam Tangab Back Lid         20.5%         -         20.000.00								8-Sep-23
Image Bank Lid         20.9%         -         19.94/23         39.14           Image Bank Lid         20.4%         -         112.00000         15.0000         -         14.49/23         24.4           Image Bank Lid         20.9%         -         22.80000         25.00000         -         35.96/23         12.56           Image Bank Lid         20.9%         -         12.00000         15.00000         -         35.96/23         12.56           Image Bank Lid         20.9%         -         12.00000         15.00000         -         75.94/23         15.56           Image Bank Lid         20.9%         -         25.0000         55.0000         -         75.44/23         15.66           Image Bank Lid         20.9%         -         25.0000         15.0000         -         15.44/23         15.66           Image Bank Lid         20.9%         -         12.00000         12.00000         -         15.44/23         15.66           Image Bank Lid         20.9%         -         12.00000         12.00000         -         15.94/23         15.66           Image Bank Lid         20.9%         -         12.00000         12.00000         12.000000         12.000000         10			-			-		27-Jul-23
Imm Tempel Berk LM         20.4%         -         14.000.00         14.500.00         -         31.14.23         14.44           Zum Tempel Berk LM         20.3%         -         25.000.00         25.000.00         -         15.44.23           Zum Tampel Berk LM         20.3%         -         25.000.00         25.000.00         -         15.44.23         25.44.23           Zum Tampel Berk LM         20.9%         -         14.000.00         -         21.49.23         25.44.23           Zum Tampel Berk LM         20.0%         -         14.000.00         -         23.44.23         25.44.23         2			-					31-Jul-23 31-Jul-23
Jun Trangel Rah, Lid         23.5%         -         256,00.00         -         10.4.2.9         12.5           Jun Trangel Rah, Lid         25.0%         -         115,00.00         14.00.00         -         21.5.9.2         22.5.4           Zum Trangel Rah, Lid         25.0%         -         145,00.00         14.00.00,00         -         21.6.9.2         22.5.4           Zum Trangel Rah, Lid         20.0%         -         22.5.00,00         -         12.4.9.2         15.4.9.2 </td <td></td> <td></td> <td>-</td> <td></td> <td>-11</td> <td>-</td> <td></td> <td>1-Aug-23</td>			-		-11	-		1-Aug-23
Jun Trangel Bark Lid         20.0%         -         See 3         12.4%           Jun Trangel Bark Lid         20.0%         -         140.000.0%         150.000.0%         -         21.4% 2         28.4%           Jun Trangel Bark Lid         20.0%         -         121.000.0%         150.000.0%         -         7.4% 2         15.4%           Jun Trangel Bark Lid         20.0%         -         22.500.000         22.500.000         -         7.4% 2         15.4%           Jun Trangel Bark Lid         20.0%         -         12.000.00         4.000.00         -         22.4% 2         2.5%           Jun Trangel Bark Lid         20.0%         -         12.000.00         4.000.00         -         22.4% 2         2.5%           Jun Trangel Bark Lid         20.0%         -         12.000.00         4.000.00         -         2.5% 4         2.5%         -         2.5% 4 <td>Zarai Taraqiati Bank Ltd</td> <td></td> <td>-</td> <td>125,000,000</td> <td>125,000,000</td> <td>-</td> <td></td> <td>4-Aug-23</td>	Zarai Taraqiati Bank Ltd		-	125,000,000	125,000,000	-		4-Aug-23
Zum Tangabi Bark, Lid         2.0%         -         115,00,000         -         21-4ag 23         25-4ag			-			-		21-Jul-23
Jun Tragel Bark Lid         20.0%         -         140.00.000         -         21-0.49.23         14-0.49.2           Jun Tragel Bark Lid         20.0%         -         25.00.000         25.00.000         -         7.49.23         11-0.49.23           Jun Tragel Bark Lid         20.0%         -         25.00.000         55.00.000         -         22.49.23         23.49.23           Jun Tragel Bark Lid         20.0%         -         45.00.000         -         25.49.23         13.69.23           Jun Tragel Bark Lid         20.0%         -         25.00.000         -         25.49.23         13.69.23           Jun Tragel Bark Lid         20.0%         -         25.00.000         -         5.89.23         13.69.23           Jub Mcorpoline Bark Lid         20.0%         -         22.00.000         20.00.000         -         15.89.23         15.04.23           Jub Mcorpoline Bark Lid         20.0%         -         22.00.000         24.00.000         15.89.23         15.04.23           Jun Mark Lide         20.0%         -         20.00.000         24.00.000         15.99.23         15.04.23           Jun Mark Lide         20.0%         -         20.00.00         20.00.00         20.00.00         16.04			-			-		12-Sep-23 28-Sep-23
Zum Grangel Back Ltd         26,007,00         -         25,000,00         -         17.49-23						-		25-Aug-23
Zum Taragal Ban Ltd         200%         -         25.000.00         -         114-092         224-02           Zum Taragal Ban Ltd         20.6%         -         14.000.00         25.000.00         -         25.49-23         37.84           Zum Taragal Ban Ltd         20.6%         -         25.000.00         -         25.49-23         37.84           Natho Merpolina Ban Ltd         20.9%         -         25.000.00         25.000.00         -         55.89-23         37.84           Natho Merpolina Ban Ltd         20.9%         -         25.000.00         19.000.00         15.89-23         25.000.00         19.58-29         25.000.00         19.58-29         35.96         35.96         35.96         35.96         35.96         36.90         19.000.00         19.49-02         31.96         36.96         36.90 <t< td=""><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td>1-Sep-23</td></t<>			-			-		1-Sep-23
Zum Irangian Bank Lid         20.5%,         -         120.00.000         -         22.4, ap.33         25.4           Zum Irangian Bank Lid         20.5%,         -         21.500.000         21.500.000         -         22.4, ap.33         35.4           Habb Merspoltan Bank Lid         20.5%,         -         22.000.000         -         22.4, ap.33         35.4           Habb Merspoltan Bank Lid         20.5%,         -         22.000.000         -         15.4, ap.33         25.4           Habb Merspoltan Bank Lid         20.5%,         -         22.000.000         -         15.4, ap.33         25.4           Libid Bank Limbid         20.5%,         -         24.000.000         90.000.00         -         74.4%         35.0           Fyraid Bank Limbid         20.5%,         -         26.000.000         26.000.00         -         74.4%         35.0           Fyraid Bank Limbid         20.5%,         -         26.000.00         26.000.00         -         10.4%         32.00           Fyraid Bank Limbid         20.5%,         -         20.000.00         20.000.00         -         20.4%         32.00           Fyraid Bank Limbid         20.5%,         -         20.000.00         20.000.00	-		-			-		11-Aug-23 18-Aug-23
Zum Tragist Bank Lid         25.0%         -         215.00.00         25.00.00         -         22.4.02.3         35.4.0           Habb Merpoltan Bank Lid         20.07%         -         22.000.00         -         5.49.23         12.5.4.0           Habb Merpoltan Bank Lid         20.07%         -         22.000.00         -         15.49.23         25.4.0.0           UBL Amere Hamis Banking         21.0%         -         19.00.000         -         17.4%.3         15.0.0.0           Fyrall Bank Limbid         20.5%         -         26.00.000         26.00.000         -         17.4%.3         15.0.0.0.0           Fyrall Bank Limbid         20.5%         -         26.00.000         20.00.000         -         17.4%.3         15.0.0.0.0.0           Fyrall Bank Limbid         20.5%         -         26.00.000         20.00.000         -         10.0.0.3         22.0.0.0.0.0.0         20.00.000         20.00.0.0.0         20.0.0.0.0.0.0.0         20.00.0.0.0.0         20.00.0.0.0.0         20.00.0.0.0.0         20.00.0.0.0.0         22.0.0.2.0.0.0.0.0.0.0.0.0.0         22.0.0.2.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.			-	120,000,000		-	-	25-Aug-23
Husb Margonian Bark Lini20.9%285.000285.000395.40219.58Hubb Margonian Bark Lini20.9%250.00.00050.00.000184.40228.40.000Hubb Margonian Bark Lini20.9%240.00.000240.00.00074.84.2315.90Birk Linined20.9%240.00.000240.00.00074.84.2315.90Fyrald Bark Linined20.9%240.00.000240.00.00074.84.2315.90Fyrald Bark Linined20.9%240.00.000240.00.00074.84.2315.90Fyrald Bark Linined20.9%240.00.000240.00.00011.48.2312.94Fyrald Bark Linined20.9%20.00.000240.00.00011.48.2312.94Fyrald Bark Linined20.9%20.00.00020.00.00011.48.2312.94Fyrald Bark Linined20.9%20.00.00020.00.00024.00.00024.02.2325.00Fyrald Bark Linined20.9%20.00.00020.00.00022.90.2325.0025.90.2329.00Fyrald Bark Linined20.9%20.00.00020.00.00022.90.2325.0025.90.2329.00Fyrald Bark Linined20.9%20.00.00020.00.00025.90.2325.0025.90.2329.00Libs Ansen (Isam: Barking)20.9%20.00.00020.00.00025.90.2327.9229.00Ubs Ansen (Isam: Barking)20.9%20.00.00020.00.00025.90.2327.9229.00Ubs Ansen (Isam: Barking)20.9%20.00.00020.00.00025.90.	-		-			-		1-Sep-23
Habb Mengolita Back Lind20.7%220.00.00200.00.00545-92.255-92.225-40.2 <td></td> <td></td> <td>-</td> <td></td> <td>- , ,</td> <td></td> <td></td> <td>30-Aug-23 1-Sep-23</td>			-		- , ,			30-Aug-23 1-Sep-23
UB. Amen Masner Banking         21.00%         -         190.0000         9         155.9923         55.15           Under Bank Limind         20.50%         -         260.0000         240.000.000         -         7.Nov-23         15.00           Fayral Bank Limind         20.50%         -         260.000.00         240.000.000         -         7.Nov-23         10.4N           Fayral Bank Limind         20.50%         -         260.000.00         20.000.000         -         10.4N-23         17.Nov-23         244.4N           Fayral Bank Limind         20.50%         -         260.000.000         20.000.000         -         10.4N-23         17.Nov-23         244.4N           Fayral Bank Limind         20.55%         -         20.000.000         20.000.000         20.000.20         20.002.20         20.000.00         20.002.20         20.000.00         20.002.20         20.000.00         20.002.20         20.000.00         20.002.20         20.000.00         20.000.00         20.000.20         10.000.20         10.000.20         10.000.20         10.000.20         10.000.20         10.000.20         10.000.20         10.000.20         10.000.20         10.000.20         10.000.20         10.000.20         10.000.20         10.000.20         10.000.20						-		12-Sep-23
United         207%         24000000         24000000         7.No-23         15.Do           Fayal Bark Limid         255%         26000000         26000000         7.No-23         10.No           Fayal Bark Limid         255%         240000000         26000000         7.No-23         10.No           Fayal Bark Limid         255%         28000000         2000000         11.No-23         24.No-23         20.No           Fayal Bark Limid         25.5%         20000000         2000000         10.Oo<23	Habib Metropolitan Bank Ltd		-	250,000,000	, ,	-		25-Aug-23
Fysil Bark Linited         250%         260,000,00         24,400,23         190           Faysal Bark Linited         25.5%         240,000,00         260,000,00         17,48-23         24,480           Faysal Bark Linited         25.5%         280,000,00         260,000,00         10,48-23         24,480           Faysal Bark Linited         25.5%         200,000,00         200,000,00         10,48-23         22,00           Faysal Bark Linited         20.5%         200,000,00         200,000,00         27,00,23         34,480           Faysal Bark Linited         20.5%         200,000,00         22,000,000         22,00,23         34,400           Faysal Bark Linited         20.5%         310,000,000         10,000,000         22,002,23         25,000           UBL Ameen (Idamic Barking)         20,6%         20,000,000         310,000,000         12,002,23         25,000           UBL Ameen (Idamic Barking)         20,000,000         22,000,000         22,000,000         14,40e,23         25,000           UBL Ameen (Idamic Barking)         20,000,000         10,000,000         11,000,000         11,000,000         11,000,000         11,000,000         11,000,000         11,000,000         11,000,000         11,000,000         11,000,000         11,000,000			-			-		5-Oct-23 15-Dec-23
Fysila Bark Limited         250%         -         240,000,000         -         74wo-23         244.           Fysila Bark Limited         250%         -         240,000,000         -         104.0x-23         244.           Fysila Bark Limited         250%         -         240,000,000         -         104.0x-23         27.0x           Fysila Bark Limited         250%         -         200,000,00         -         200,000,00         -         200,000,00         -         200,000,00         -         200,000,00         -         200,000,00         -         200,000,00         -         200,000,00         -         200,000,00         -         200,000,00         -         200,000,00         -         200,000,00         -         200,000,00         -         200,000,00         -         100,000,00         -         100,000,00         -         100,000,00         -         100,000,00         -         100,000,00         -         100,000,00         -         100,000,00         -         100,000,00         -         100,000,00         -         100,000,00         -         100,000,00         -         100,000,00         -         100,000,00         -         100,000,00         -         100,000,00         -         1			-					1-Dec-23
Fayas Bank Linited         20.50%,         -         240.000.000         -         10.4xv:32         72.4X           Fayas Bank Linited         20.57%,         -         200.000.000         -         27.02:23         32.4X           Fayas Bank Linited         20.55%,         -         200.000.000         22.000.000         -         27.02:23         32.4X           Fayas Bank Linited         20.55%,         -         20.000.000         20.000.000         -         42.62:23         32.4X           Fayas Bank Linited         20.55%,         -         28.000.000         310.000.000         -         10.62:32         32.5X           UBL Ameen (Itamie Banking)         20.5%,         -         280.000.000         20.000.000         -         14.64:23         32.5X           Meazan Bank Linited         20.5%,         -         200.000.00         -         14.64:23         32.5X           Meazan Bank Linited         20.5%,         -         200.000.00         -         14.64:33         32.5X           Meazan Bank Linited         20.5%,         -         20.000.00         -         14.64:33         32.5X           Zarai Taranging Bank Linited         20.5%,         -         20.000.00         -         14.64:33<			-	240,000,000		-		10-Nov-23
Fayal Bark Linited         20.5%         -         200.000.00         -         10.0d:3         20.00           Fayal Bark Linited         20.5%         -         200.000.00         20.000.00         -         27.0d:3         34.44           Fayal Bark Linited         20.5%         -         305.000.00         305.000.00         -         4.4e:2.3         8.44           Fayal Bark Linited         20.5%         -         305.000.00         20.000.00         -         4.4e:2.3         8.44           UBL Amen (Jaimie Barking)         20.6%         -         280.000.00         20.000.00         -         10.0d:3         22.50           UBL Amen (Jaimie Barking)         20.5%         -         280.000.00         20.000.00         -         17.4b:2.3         22.4b           Mezzan Bark Linited         20.5%         -         200.000.00         -         17.4b:2.3         22.4b           Mezzan Bark Linited         20.5%         -         200.000.00         -         14.4b:2.3         17.4b           Mezzan Bark Linited         20.5%         -         200.000.00         -         27.4b:2.3         17.0b           Zanal Taragial Bark Linited         20.5%         -         20.000.000         -	-		-			-		24-Nov-23
Fysika Bark, Linited         20.75%         20.000.000         20.000.000         22.000.000         2						-		20-Oct-23
Fayal Bark Linited       20.50%       -       305,000,000       -       4-Dec 33       8-De         Fayal Bark Linited       20.50%       -       310,000,000       -       22-Dec 23       28-De         UBL Ameen (Islamic Barking)       20.60%       -       220,000,000       220,000,000       -       10-Dec 33       22-Dec 23       22-De       22-Dec 23       22-D			-			-		27-Oct-23
Fpsglank Limited         20.50%         -         310.000,000         280.000,000         -         22-Dec.33         28-Dec           UBL Ameen (idamic Banking)         20.50%         -         280.000,000         -         25-Oct.33         7-Avc           Mezzan Bark Limited         20.50%         -         280.000,000         -         14-Dec.33         25-Oct.33         7-Avc           Mezzan Bark Limited         20.50%         -         280.000,000         -         14-Dec.33         25-Oct.33         7-Avc           Mezzan Bark Limited         20.50%         -         280.000,000         -         14-Dec.33         25-Oct.33         7-Avc           Mezzan Bark Limited         20.50%         -         280.000,000         280.000,000         -         14-Dec.33         27-Oc           Mezzan Bark Limited         20.50%         -         280.000,000         280.000,000         -         27-Avc-23         13-Oc           Zaral Taraagil Bark Limited         20.50%         -         170.000,000         10.000,000         16-Oct.23         13-OC           Zaral Taraagil Bark Limited         20.50%         -         120.000,000         16-Oct.23         12-OC           Zaral Taraagil Bark Limited         20.50%         -<			-			-		3-Nov-23
UBL Ameen (islamic Banking)         20.60%         280,000,000         280,000,000         0.10-Cit-23         74N           Weazn Bark Limited         20.50%         220,000,000         280,000,000         14-De-23         22AD           Meazn Bark Limited         20.50%         200,000,000         100,000,000         17-Nu-23         24-Nu           Meazn Bark Limited         20.50%         200,000,000         100,000,000         14-Nu-23         23-OD           Meazn Bark Limited         20.50%         200,000,000         200,000,000         14-Nu-23         23-OD           Meazn Bark Limited         20.50%         280,000,000         200,000,000         27-Nu-23         8DD           Meazn Bark Limited         20.50%         220,000,000         25,000,000         3-Oct-23         13-OD           Zarai Taraqial Bark Lid         20.50%         210,000,000         110,000,000         10-Oct-23         13-OD           Zarai Taraqial Bark Lid         20.50%         210,000,000         13,000,000         3-Oct-23         10-Nu           Zarai Taraqial Bark Lid         20.50%         220,000,000         22,000,000         22-Oct-23         13-OD           Zarai Taraqial Bark Lid         20.50%         20,000,000         15,000,000         16-Oct-23			-					8-Dec-23 26-Dec-23
UBL Ameen (islamic Banking)         275%         220,000,000         220,000,000         262,000,000         262,000,000         144.Dec 23         222.ND           Meazan Bank Limited         20,05%         200,000,000         100,000,000         114.Dec 23         222.ND           Meazan Bank Limited         20,05%         200,000,000         119.Occ.33         227.ND         280,000,000         114.Dec 23         27.ND         280,000,000         114.Dec 23         27.ND         280,000,000         114.Dec 23         27.ND         280,000,000         200,000,000         114.Dec 23         27.ND         280,000,000         27.ND         280,000,000         280,000,000         27.ND         280,000,000         27.ND         280,000,000         27.ND         280,000,000         280,000,000         280,000,000         280,000,000         280,000,000         280,000,000         280,000,000         10.000,200         10.0						-		25-Oct-23
Meezan Bark Limited         20.50%         200,000,000         200,000,000         17-Nov-23         24-Net           Meezan Bark Limited         20.00%         -         100,000,000         -         14-Nov-23         230.00           Meezan Bark Limited         20.50%         -         266,000,000         226,000,000         -         27-Nov-23         8.Do           Meezan Bark Limited         20.50%         -         286,000,000         226,000,000         -         8.De         27-Nov-23         8.Do           Zarai Taraqiali Bark Limited         20.50%         -         226,000,000         -         8.De         27-Nov-23         8.Do           Zarai Taraqiali Bark Limited         20.50%         -         220,000,000         -         3.Oca.23         130-O           Zarai Taraqiali Bark Linited         20.50%         -         110,000,000         110,000,000         -         10-Oca.23         130-O           Zarai Taraqiali Bark Linited         20.50%         -         120,000,00         -         14-Nov-23         10-O           Zarai Taraqiali Bark Linited         20.50%         -         60,000,000         -         14-Nov-23         10-O           Zarai Taraqiali Bark Linited         20.50%         -			-			-		7-Nov-23
Mezan Bark Limited         20.00%         100.000,000         100.000,000         19.Oct.23         20.00           Mezan Bark Limited         20.30%         200,000,000         200,000,000         14.Nov.23         7.Nov.23           Mezan Bark Limited         20.50%         286,000,000         285,000,000         826,000,000         826,000,000         826,000,000         826,000,000         227,Nov.23         122,000           Zarai Taraqial Bark Linited         20.50%         200,000,000         110,000,000         10,000,000         826,000,000         226,000,000         266,000,23         120,000,000         10,000			-			-		22-Dec-23 24-Nov-23
Mezan Bank Limited         20.0%         200,000,000         414 Nov-23         117 Nov           Mezan Bank Limited         20.5%         266,000,000         266,000,000         27 Nov-23         8.20           Zarai Taraqiali Bank Limited         20.5%         220,000,000         220,000,000         266,000,000         266,000,000         266,000,000         266,000,000         266,000,000         266,000,000         266,000,000         266,000,000         226,000,000         266,000,000         27,000,000         27,000,000         27,000,000         27,000,000         266,000,000         266,000,000         266,000,000         266,000,000         27,000,000         27,000,000         27,000,000         27,000,000         27,000,000         27,000,000         27,000,000         27,000,000         27,000,000         26,000,000         26,000,000         26,000,000         26,000,000         26,000,000         26,000,000         26,000,000         26,000,000         27,000			-			-		23-Oct-23
Meszan Bark Limited         20,50%         295,000,000         295,000,000         20,000,000			-			-		17-Nov-23
Zarai Taraqiali Bank Ltd         20.50%         220,000,000         220,000,000         26 Cort.23         27-0           Zarai Taraqiali Bank Ltd         20.00%         170,000,000         170,000,000         30:01:23         13-00           Zarai Taraqiali Bank Ltd         20.05%         110,000,000         120,000,000         160:02:23         20-00           Zarai Taraqiali Bank Ltd         20.55%         120,000,000         150,000,000         30:02:23         20-00           Zarai Taraqiali Bank Ltd         20.55%         220,000,000         220,000,000         30:02:23         20-00           Zarai Taraqiali Bank Ltd         20.55%         220,000,000         250,000,000         23:02:02         20-01           Zarai Taraqiali Bank Ltd         20.55%         220,000,000         250,000,000         14:Nov:23         10-Nov           Zarai Taraqiali Bank Ltd         20.65%         244,000,00         245,000,000         14:Nov:23         10-Nov           Zarai Taraqiali Bank Ltd         20.65%         244,000,00         245,000,000         14:Nov:23         15-Doc:23           Zarai Taraqiali Bank Ltd         20.65%         250,000,000         285,000,000         14:Nov:23         15-Doc<23			-			-		8-Dec-23
Zarai Taraqiati Bank Lut         20.00%         -         170,000,000         -         3.0ci:23         13.0           Zarai Taraqiati Bank Lut         20.60%         -         110,000,000         -         10.0ci:23         13.0           Zarai Taraqiati Bank Lut         20.60%         -         120,000,000         153,000,000         -         16.0ci:23         120.000,000         220,000,000         -         23.0ci:23         10.Nu           Zarai Taraqiati Bank Lut         20.50%         -         280,000,000         153,000,000         -         23.0ci:23         20.00           Zarai Taraqiati Bank Lut         20.50%         -         60,000,000         -         1.1Avv:23         10.Nu           Zarai Taraqiati Bank Lut         20.60%         -         260,000,000         250,000,000         -         27.4Vv:23         1.0Pu           Zarai Taraqiati Bank Lut         20.60%         -         244,000,000         250,000,000         -         15.0e         27.4Vv:23         1.5Pu           Zarai Taraqiati Bank Lut         20.60%         -         265,000,000         250,000,000         -         15.0e<:23			-					12-Dec-23 27-Oct-23
Zarai Taraqiali Bank Ltd         20.5%         120.000,000         120.000,000         16 Cort-23         20-00           Zarai Taraqiali Bank Ltd         20.50%         183,000,000         153,000,000         30-0ct-23         10-Nu           Zarai Taraqiali Bank Ltd         20.50%         220.000,000         220.000,000         226-0ct-23         10-Nu           Zarai Taraqiali Bank Ltd         20.50%         280.000,000         60,000,000         27-Nuv-23         10-Nu           Zarai Taraqiali Bank Ltd         20.60%         244.000,000         245.000,000         27-Nuv-23         10-Nu           Zarai Taraqiali Bank Ltd         20.60%         244.000,000         245.000,000         245.000,000         13-Nuv-23         15-Duc-23         15-Duc           Zarai Taraqiali Bank Ltd         20.60%         285.000,000         285.000,000         15-Duc-23         15-Duc         35-Duc           Zarai Taraqiali Bank Ltd         20.05%         275.000,000         250.000,000         16-Duc-24         15-Duc           Zarai Taraqiali Bank Ltmined         20.05%         285.000,000         360,000,000         16-Duc-24         15-Duc           Luited Bank Limited         20.05%         380.000,000         380,000,000         5-Jan-24         24-Fe           UBL Ameen (			-			-		13-Oct-23
Zarai Taraqiali Bank Ltd         20.50%         153.000,000         153.000,000         -         30.Oct-23         10.Net           Zarai Taraqiali Bank Ltd         20.50%         20.000,000         20.00,000         -         23.000,200         23.000,200         -         23.000,200         23.000,200         -         23.000,200         23.000,200         -         23.000,200         23.000,200         -         23.000,200         -         23.000,200         -         23.000,200         -         23.000,200         -         23.000,200         -         23.000,200         -         23.000,200         -         23.000,200         -         23.000,200         -         23.000,200         -         23.000,200         22.000,000         22.7000,000         -         27.7000,200         23.000,200         -         15.000,200         23.000,200         -         15.000,200         23.000,200         -         15.000,200         25.000,000         -         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200         15.000,200			-			-		13-Oct-23
Zarai Taraqial Bank Ltd         20.50%         20.00,000         20.00,000         23.02+23         26-00           Zarai Taraqial Bank Ltd         20.50%         60,000,000         60,000,000         1-Nov-23         10-No           Zarai Taraqial Bank Ltd         20.60%         250,000,000         250,000,000         27-Nov-23         10-No           Zarai Taraqial Bank Ltd         20.60%         244,000,000         244,000,000         13-Nov-23         244-No           Zarai Taraqial Bank Ltd         20.60%         244,000,000         285,000,000         10-Be-23         15-De-23           Zarai Taraqial Bank Ltd         20.60%         255,000,000         275,000,000         15-De-23         5-Ja           United Bank Limited         20.00%         275,000,000         275,000,000         15-De-23         5-Ja           United Bank Limited         20.00%         300,000,000         360,000,000         84Mar-24         15-Mar-24           United Bank Limited         20.60%         300,000,000         360,000,000         5-Jan-24         8-Jan-24           UBL Ameen (Islamic Banking)         20.70%         380,000,000         380,000,000         5-Jan-24         2-Feb-24           UBL Ameen (Islamic Banking)         20.75%         380,000,000         360,000,000 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td>20-Oct-23</td>			-			-		20-Oct-23
Zarai Taraqiali Bank Ltd         20.50%         60.000,000         60.000,000         -         1.1-Nov-23         1.0-Not           Zarai Taraqiali Bank Ltd         20.60%         260,000,000         260,000,000         -         1.1-Nov-23         1.0-Not           Zarai Taraqiali Bank Ltd         20.60%         244,000,000         246,000,000         -         1.1-Nov-23         1.0-Not           Zarai Taraqiali Bank Ltd         20.60%         244,000,000         246,000,000         -         1.1-Nov-23         1.5-Doc           Zarai Taraqiali Bank Ltd         20.60%         -         265,000,000         256,000,000         -         1.5-Doc 23         5.5-Ja           Luited Bank Limited         20.05%         -         360,000,000         360,000,000         -         6.5-Aar-24         6.5-Aar-24         1.5-Doc 23         5.5-Ja           United Bank Limited         20.05%         -         360,000,000         360,000,000         -         6.5-Jar-24         2.5-Jar           UBL Ameen (Islamic Banking)         20.75%         -         360,000,000         380,000,000         -         5.5-Jar-24         2.5-Far-24         2.5-Far-24         2.5-Far-24         2.5-Far-24         2.5-Far-24         2.5-Far-24         2.5-Far-24         2.5-Far-24         2.			-					10-Nov-23 26-Oct-23
Zarai Taraqiati Bank Ltd         20.60%         2 44,000,000         244,000,000         -         13-Nov-23         24-Nov           Zarai Taraqiati Bank Ltd         20.50%         285,000,000         -         1-Dec-23         15-Dec-23         15-Dec-24         15-Dec-23         15-Dec-24         16-Mo-24		20.50%	-	60,000,000	60,000,000	-	1-Nov-23	10-Nov-23
Zarai Taraqiali Bank Ltd         20.50%         285,000,000         285,000,000         -         1-Dac-23         15-Dac-30           Zarai Taraqiali Bank Ltd         20.05%         250,000,000         250,000,000         -         15-Dac-23         5-Jac-24         5-Jac-24         5-Jac-24         5-Jac-24         5-Jac-24         15-Dac-23         5-Jac-24         15-Dac-23         5-Jac-24         15-Dac-23         5-Jac-24         15-Dac-23         5-Jac-24         15-Dac-24			-					1-Dec-23
Zarai Tarajait Bank Luti         20.80%         2 50,000,000         2 50,000,000         15 - Dec 23         5 Jac           United Bank Limited         20.75%         275,000,000         275,000,000         15 - Dec 23         5 Jac           United Bank Limited         20.00%         3 60,000,000         360,000,000         16 - Bec 24         15 - Mec 23           United Bank Limited         20.00%         3 60,000,000         360,000,000         6 - Feb 24         14 - Fe           Faysal Bank Limited         20.05%         3 80,000,000         380,000,000         6 - S-Jan 24         8 - Sa           UBL Ameen (Islamic Banking)         20.75%         3 80,000,000         380,000,000         2 - Z-Feb 24         2 - 4 - Mex           Meezan Bank Limited         20.75%         2 50,000,000         12 0,000,000         2 - 2 - Feb 24         2 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -			-					24-Nov-23 15-Dec-23
United Bank Limited         20,75%         275,000,000         275,000,000         -         15 - Dac - 23         5 - Jac           United Bank Limited         20,00%         -         360,000,000         -         8-4 Mar - 24         15 - Mar           United Bank Limited         20,00%         -         360,000,000         -         6-Feb - 24         15 - Mar           Faysal Bank Limited         20,50%         -         360,000,000         -         6-Feb - 24         8-Jac           UBL Ameen (Islamic Banking)         20,75%         -         380,000,000         360,000,000         -         5-Jan - 24         2-Feb -			-					5-Jan-24
United Bank Limited         20.80%         300,000,000         6-Feb-24         14-Fe           Fayasal Bank Limited         20.50%         380,000,000         5-Jan-24         8-Jan           UBL Ameen (Islamic Banking)         20.70%         380,000,000         380,000,000         5-Jan-24         8-Jan           UBL Ameen (Islamic Banking)         20.75%         380,000,000         350,000,000         22-Feb-24         24-Fe           UBL Ameen (Islamic Banking)         20.75%         380,000,000         120,000,000         54Mar-24         24-Fe           Meezan Bank Limited         20.75%         20.70%         256,000,000         54Mar-24         14-Ma           Meezan Bank Limited         20.75%         256,000,000         260,000,000         54Mar-24         24-Fe           Meezan Bank Limited         20.70%         256,000,000         250,000,000         29-Feb-24         4-Mm           Meezan Bank Limited         20.60%         350,000,000         360,000,000         314-Feb-24         24-Feb           Zaral Taraqiati Bank Limited         21.65%         360,000,000         360,000,000         4-Mar-24         13-Ma	United Bank Limited		-	275,000,000	275,000,000	-		5-Jan-24
Faysal Bank Limited         20.50%         -         380,000,000         -         5-Jan-24         2-Fa           UBL Ameen (Islamic Banking)         20.70%         -         380,000,000         -         5-Jan-24         2-Fa           UBL Ameen (Islamic Banking)         20.75%         -         350,000,000         350,000,000         -         22-Fab-24         24-Fab-24         24			-					15-Mar-24 14-Feb-24
UBL Ameen (islamic Banking)         20.70%         380,000,000         380,000,000         5Jan-24         2.75%           UBL Ameen (islamic Banking)         20.75%         350,000,000         20.76%         22.7eb/24         29-Fe           Meazan Bank Limited         20.75%         120,000,000         120,000,000         6.54an-24         14.4M           Meazan Bank Limited         20.70%         250,000,000         250,000,000         2.92+Feb/24         4.4M           Meazan Bank Limited         20.60%         350,000,000         2.93+Feb/24         2.4M           Meazan Bank Limited         20.60%         350,000,000         360,000,000         1.37+Feb/24         2.4M           Zarai Tarajait Bank Lid         21.05%         380,000,000         380,000,000         4.4Ma-24         13.4M			-					8-Jan-24
Meezan Bank Limited         20.75%         -         120,000,000         120,000,000         -         5-Mar-24         14-Mar-24           Meezan Bank Limited         20.70%         -         250,000,000         -         29-Feb-24         4-Mar-24           Meezan Bank Limited         20.60%         -         350,000,000         350,000,000         -         13-Feb-24         4-Mar-22           Zaral Taraqiat Bank Linit         21.05%         -         380,000,000         -         13-Feb-24         13-Mar-24	UBL Ameen (Islamic Banking)	20.70%	-	380,000,000	380,000,000	-	5-Jan-24	2-Feb-24
Meezan Bank Limited         20.70%         -         250.000,000         -         29-Feb-24         4-Mi           Meezan Bank Limited         20.60%         -         350,000,000         -         13-Feb-24         23-Fe           Zarai Taraqiati Bank Ltd         21.05%         -         380,000,000         -         14-Mar-24         13-Mar-24			-					29-Feb-24
Meezan Bank Limited         20.60%         -         350,000,000         -         13-Feb-24         23-Fe           Zarai Taraqiali Bank Ltd         21.05%         -         380,000,000         -         4-Mar-24         13-Mar			-					14-Mar-24 4-Mar-24
			-					23-Feb-24
Zarai Taraqiati Bank Ltd 21.00% - 350,000,000 - 19-Feb-24 26-Fe			-					13-Mar-24
	Zarai Taraqiati Bank Ltd	21.00%	-	350,000,000	350,000,000		19-Feb-24	26-Feb-24

			Face Value				
Name of investee company	Rate of return per annum	As at July 01, 2023	Purchased during the period	Sold / matured during the period	As at March 31, 2024	Issue Date	Maturity Date
	. (%)			(Rupees)			
arai Taragiati Bank Ltd	20.80%		350,000,000	350,000,000	-	6-Feb-24	13-Feb-
arai Taraqiati Bank Ltd	21.00%		370,000,000	370,000,000		26-Mar-24	29-Mar
arai Taraqiati Bank Ltd	20.90%		325,000,000	325,000,000	-	19-Mar-24	26-Mar
arai Taraqiati Bank Ltd	21.10%		200,000,000	200,000,000	-	31-Jan-24	2-Feb
arai Taraqiati Bank Ltd	21.00%		300,000,000	300,000,000		26-Feb-24	1-Mar
labib Metropolitan Bank Ltd	20.90%		345,000,000	345,000,000		31-Jan-24	2-Feb
arai Taragiati Bank Ltd	20.10%	25,000,000		25,000,000		26-Jun-23	7-Jul
JBL Ameen Islamic Banking	20.50%	25,000,000		25,000,000	-	27-Jun-23	11-Aug
aysal Bank Limited	20.25%		30,000,000	30,000,000	-	26-Sep-23	28-Sep
JBL Ameen Islamic Banking	21.00%		30,000,000	30,000,000	-	11-Aug-23	15-Sep
arai Taragiati Bank Ltd	20.25%		30,000,000	30,000,000		26-Jul-23	31-Jul
arai Taragiati Bank Ltd	20.35%		30,000,000	30,000,000		10-Jul-23	21-Jul
arai Taragiati Bank Ltd	20.50%		9,500,000	9,500,000		21-Aug-23	25-Aug
Zarai Taragiati Bank Ltd	20.50%		30,000,000	30,000,000	-	5-Sep-23	12-Sep
arai Taragiati Bank Ltd	20.50%		30,000,000	30,000,000		30-Aug-23	1-Sep
arai Taraqiati Bank Ltd	20.60%		31,000,000	31,000,000	-	7-Aug-23	11-Aug
arai Taragiati Bank Ltd	20.90%		30,000,000	30,000,000		11-Aug-23	18-Aug
arai Taragiati Bank Ltd	20.50%		21,000,000	21,000,000		22-Aug-23	25-Aug
	20.50%	-	30,000,000	30,000,000		25-Aug-23	30-Aug
arai Taraqiati Bank Ltd	20.95%	-	30,000,000	30,000,000	-	29-Aug-23	1-Sep
abib Metropolitan Bank Ltd	20.35%	-			-	5-Sep-23	12-Sep
labib Metropolitan Bank Ltd	20.90%		30,000,000	30,000,000			
labib Metropolitan Bank Ltd			30,000,000	30,000,000		18-Aug-23	25-Aug
BL Ameen Islamic Banking	21.00%		30,000,000	30,000,000	-	15-Sep-23	5-Oct
Inited Bank Limited	20.70%	-	32,500,000	32,500,000	-	7-Nov-23	15-Dec
aysal Bank Limited	20.50%	-	28,000,000	28,000,000	-	17-Nov-23	24-Nov
aysal Bank Limited	20.50%	-	32,500,000	32,500,000	-	7-Nov-23	10-Nov
aysal Bank Limited	20.50%	-	26,000,000	26,000,000	-	10-Nov-23	17-Nov
aysal Bank Limited	20.50%	-	30,000,000	30,000,000	-	10-Oct-23	20-Oct
aysal Bank Limited	20.50%	-	32,000,000	32,000,000	-	27-Oct-23	3-Nov
aysal Bank Limited	20.50%		28,000,000	28,000,000	-	4-Dec-23	8-Dec
IBL Ameen (Islamic Banking)	20.75%		32,000,000	32,000,000	-	25-Oct-23	7-Nov
arai Taraqiati Bank Ltd	20.50%		32,000,000	32,000,000	-	26-Oct-23	27-Oct
arai Taragiati Bank Ltd	20.00%		30,000,000	30,000,000		3-Oct-23	13-Oc
arai Taraqiati Bank Ltd	20.35%	-	30,000,000	30,000,000	-	16-Oct-23	20-Oct
arai Taraqiati Bank Ltd	20.50%	-	30,000,000	30,000,000		23-Oct-23	26-Oc
arai Taragiati Bank Ltd	20.50%		32,000,000	32,000,000		1-Nov-23	10-Nov
arai Taragiati Bank Ltd	20.60%		25,000,000	25,000,000		27-Nov-23	1-Dec
arai Taragiati Bank Ltd	20.60%		26,000,000	26,000,000	-	13-Nov-23	24-Nov
arai Taragiati Bank Ltd	20.50%		25,000,000	25,000,000	-	1-Dec-23	15-Dec
arai Taragiati Bank Ltd	20.80%		28,500,000	28,500,000		15-Dec-23	5-Jar
nited Bank Limited	20.75%		28,000,000	28,000,000		15-Dec-23	5-Jar
aysal Bank Limited	20.50%		28,000,000	28.000.000		5-Jan-24	8-Jar
aysal Bank Limited	20.50%	-	500,000,000	-	500,000,000	28-Mar-24	5-Ap
		650,000,000	18,372,000,000	18,522,000,000	500,000,000		
		000,000,000	10,372,000,000	10,022,000,000	500,000,000		

#### 6.3 Pak-Qatar Daily Dividend Plan

#### 6.3.1 Sukuk certificates - listed

\_\_\_\_

		Units				Unrealised	Madatustic as a	Madatation		
Particulars	Profit Rate	As at July 01, 2023	Purchased during the period	Sold/Maturity during the period	As at December 2023	Carrying Cost	Market Value	appreciation / (diminution) as at March 31, 2024	Market value as a percentage of net assets	Market value as a percentage of total investments
							Rupees		(%	s)
Lucky Electric - Short Term Sukuk - VII	22.72%	50		50		-				-
Lucky Electric - Short Term Sukuk - X	23.47%	50		50	_					
K-Electric - Short Term Sukuk - XIII	23.24%	70		70	-					
K-Electric - Short Term Sukuk - XVII	23.42%	20		20		-				
Hub Power - Short Term Sukuk - I	23.27%	35	97	132					-	
Nishat Mills - Short Term Sukuk - II	22.98%	55		55	-				-	
Hub Power Company Limited Sukuk - II	23.94%		1.200	1.200						
K-Electric - Short Term Sukuk - XVIII	23.42%		35	35		-				
K-Electric - Short Term Sukuk - XV	21.66%		60	60	-	-				
Lucky Electric - Short Term Sukuk - VIII	23.27%		90	90	-	-		-		-
Hub Power Company Limited Sukuk - IV	23.35%		9,870	9,870	-	-		-		-
Pak Telecommunication Co. Ltd - Short Term Sukuk - I	21.64%		222		222	222,000,000	222,000,000	-	9.09	18.48
Pak Telecommunication Co. Ltd - Short Term Sukuk - I	21.39%	-	50		50	50,000,000	50,000,000	-	2.05	4.16
K-Electric - Short Term Sukuk - XXIII	21.51%	-	95		95	95,000,000	95,000,000	-	3.89	7.91
Lucky Electric - Short Term Sukuk - XVII	21.85%	-	130		130	130,000,000	130,000,000		5.32	10.82
		280	11,849	11,632	497	497,000,000	497,000,000	-	20.35	41.38
Total as of June 30, 2023						280,000,000	280,000,000			

#### 6.3.2 GOP Ijara Sukuk

		Units					Unrealised	Market value as a	Market value as
Particulars	As at July 01, 2023	Purchased during the period	Sold/Maturity during the period	As at December 2023	Carrying Cost	Market Value	appreciation / (diminution) as at March 31, 2024	percentage of net assets	a percentage of total investments
						Rupees		(%	»)
01 Year Gop Ijara Sukuk		75,724	30,464	45,260	703,425,880	704,025,800	599,920	28.82	58.62
	-	75,724	30,464	45,260	703,425,880	704,025,800	599,920	28.82	58.62
Total as of June 30, 2023					-	-			

			(Un-audited) March 31, 2024						dited) 30, 2023	
			Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total
				(R	upees)			(Rı	upees)	
7.	PROFIT RECEIVABLE									
	Profit receivable from savings account		852,106	28,406,957	18,989,036	48,248,099	2,487,211	26,229,600	22,310,651	51,027,462
	Profit receivable from Investments		5,912,967	55,096,215	38,334,589	99,343,771	1,961,384	19,743,455	16,744,980	43,525,764
			6,765,073	83,503,172	57,323,625	147,591,870	4,448,595	45,973,055	39,055,631	89,477,281
				•	udited) 31, 2024				dited) 30, 2023	
			Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total
				(R	upees)			(Rı	upees)	
8.	ADVANCES, DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES									
	Deposits with Trustee		1,100,000	2,600,000	2,600,000	6,300,000	100,000	100,000	100,000	300,000
	Advance tax		1,228,387	10,079,720	9,275,771	20,583,878	165,099	1,137,281	610,458	1,912,838
	Prepaid rating & legal fee		3,855	99,951	75,672	179,478	24,088	24,088	24,088	72,264
			2,332,242	12,779,671	11,951,443	27,063,356	289,187	1,261,369	734,546	2,285,102
				•	udited) 31, 2024				dited) 30, 2023	
			Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total
				(R	upees)			(Rı	upees)	
9.	PRELIMINARY EXPENSES AND FLOATATION COST									
	Cost		279,231	279,231	279,231	837,693	279,231	279,231	279,231	837,693
	Accumulated amortisation									
	Opening balance		41,310	40,851	41,310	123,471	-	-	-	-
	Amortisation during the period	9.1	42,075	42,381	42,075	126,531	41,310	40,851	41,310	123,471
	Closing balance		83,385	83,232	83,385	250,002	41,310	40,851	41,310	123,471
			195,846	195,999	195,846	587,691	237,921	238,380	237,921	714,222

9.1 The Fund has recorded all expenses incurred in connection with the incorporation, registration, establishment and authorization of the Fund as preliminary expenses and floatation costs which are to be amortized by the Fund over a period of five years.

				(Un-audited) March 31, 2024					(Audited) June 30, 2023			
			Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total		
10.	PAYABLE TO MANAGEMENT COMPANY	Note		(R	upees)			(Rι	upees)			
	Management fee	10.1	130,380	770,259	554,346	1,454,985	123,982	456,304	366,479	946,765		
	Sindh sales tax on of the Management fee	10.2	16,950	100,134	72,065	189,149	16,117	59,320	47,642	123,079		
	Other payable to Management Company		8,936	20,811	350,300	380,047	72,409	14,561	-	86,970		
	Selling and marketing expense	10.3	79,563	1,012,624	1,291,614	2,383,801	-	281,654	252,937	534,591		
	Back office fee payable	10.4	17,446	521,421	416,752	955,619	86,254	69,723	69,723	225,700		
	Preliminary expenses and floatation costs payable		242,511	242,511	242,511	727,533	242,511	242,511	242,511	727,533		
			495,786	2,667,760	2,927,588	6,091,134	541,273	1,124,073	979,292	2,644,638		
10.	Management fee Sindh sales tax on of the Management fee Other payable to Management Company Selling and marketing expense Back office fee payable	10.1 10.2 10.3	16,950 8,936 79,563 17,446 242,511	770,259 100,134 20,811 1,012,624 521,421 242,511	554,346 72,065 350,300 1,291,614 416,752 242,511	1,454,985 189,149 380,047 2,383,801 955,619 727,533	16,117 72,409 - 86,254 242,511	456,304 59,320 14,561 281,654 69,723 242,511	366,479 47,642 - 252,937 69,723 242,511	9 1 5 2 7		

10.1 As per regulation 61 of the NBFC Regulations, 2008, the Management Company is entitled to a remuneration equal to an amount not exceeding the maximum rate of the management fee as disclosed in the Offering Document subject to the total expense ratio limit. As per Offering Document the Management Company can charge management fee upto 1%, 0.5%, and 0.5% of average annual net assets on PQAMP, PQCP, PQDDP respectively. The fee is payable monthly in arrears to the Management Company. During the period, the Management Company has charged management fee at the rate of 0.75%, 0.25% and 0.25% (June 30, 2023: 0.75%, 0.25% and 0.25%) of annual net assets on PQAMP, PQCP, PQDDP respectively.

10.2 Sindh sales tax on services at the rate of 13% on gross value of management fee is charged under the provisions of Sindh sales tax on Services Act, 2011.

10.3 In accordance with Regulation 60 of the NBFC Regulations, the Management Company is entitled to charge fees and expenses related to registrar services, accounting, operation and valuation services, related to Collective Investment Scheme (CIS). The Management Company has allocated expenses at the rate of 0.10% of the average annual net assets of Pak-Qatar Asan Munafa Plan from July 01, 2023 to March 31, 2024 and of the net assets of Pak-Qatar Cash Plan & Pak-Qatar Daily Dividend Plan from February 01, 2024 to March 31, 2024.

				•	audited) 31, 2024		(Audited) June 30, 2023				
			Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	
		Note		(R	upees)			(Rเ	upees)		
11.	PAYABLE TO TRUSTEE										
	Trustee fee	11.1	9,561	169,457	121,956	300,974	9,092	100,387	80,625	190,104	
	Sindh sales tax payable on remuneration of the Trustee	11.2	1,305	22,796	16,408	40,509	1,182	13,050	10,481	24,713	
			10,866	192,253	138,364	341,483	10,274	113,437	91,106	214,817	

- 11.1 The Trustee is entitled to monthly remuneration for services rendered to the fund at the flat rate of 0.055% per annum (June 30, 2023: 0.055% per annum) of average net assets.
- 11.2 Sindh sales tax on services has been charged at 13% on gross value of Trustee fee levied through sales tax on Services Act, 2011.

				•	audited) 1 31, 2024		(Audited) June 30, 2023				
			Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	
12.	PAYABLE TO THE COMMISSION	Note		(R	upees)		(Rı	upees)			
	Annual fee payable	12.1	12,878	230,970	166,185	410,033	24,566	205,249	140,042	369,857	

12.1 In accordance with the NBFC Regulations 2008, a Collective Investment Scheme (CIS) is required to pay annual fee to the Securities and Exchange Commission of Pakistan (SECP) on annual basis at the rate of 0.02% of average Net Assets of Collective investment Scheme calculated on daily basis. However, effective as of July 1, 2023, the SECP, through SRO 592 dated May 17, 2023, has revised the annual fee rate from 0.02% to 0.075% and introduced a shift in payment frequency, from annual to monthly basis.

			(Un-audited) March 31, 2024				(Audited) June 30, 2023				
			Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	
13.	ACCRUED AND OTHER LIABLITIES			upees)	(Rupees)						
	Auditor's remuneration payable	16	92,163	92,163	92,163	276,489	63,800	63,800	63,800	191,400	
	Legal and professional charges payable		44,092	-	-	44,092	84,232	18,464	18,464	121,160	
	Commission payable		-	-	-	-	325	7,558	10,877	18,760	
	Shariah advisory fee payable		66,667	66,667	66,667	200,001	-	-	-	-	
	Withholding tax payable		8,611	23,599	16,410,095	16,442,305	199,669	909,187	2,016,214	3,125,070	
	Transaction charges payable		15,338	62,981	36,162	114,482	-	-	-	-	
	Sindh sales tax on brokerage		761	7,062	4,357	12,180	-	-	-	-	
	Capital gain tax payable		2,495	4,653,075	-	4,655,570	29,582	3,821,784		3,851,366	
			230,127	4,905,547	16,609,444	21,745,118	377,608	4,820,793	2,109,355	7,307,756	

#### 14. CONTINGENCIES AND COMMITMENTS

There were no contingencies and commitments as at March 31, 2024.

	-	Fc	For the period Ended March 31, 2024					(Un-audited) For the period Ended March 31, 2023				
		Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total			
15.	PROFIT EARNED		(Rı	ıpees)			(Rı	ıpees)				
	Profit earned on: Savings accounts Profit from Investments	14,270,234 17,269,465 31,539,699	180,208,398 200,604,778 380,813,176	141,838,824 170,264,176 312,103,000	336,317,456 388,138,419 724,455,875	9,067,416 2,888,611 11,956,027	67,335,988 22,498,603 89,834,591	44,795,209 15,108,501 59,903,710	121,198,613 40,495,715 161,694,328			

#### 16. TOTAL EXPENSE RATIO

The Total Expense Ratio (TER) of the Pak-Qatar Asan Munafa Plan, Pak-Qatar Cash Plan, Pak-Qatar Daily Dividend Plan as at 31 March 2024 is 1.60%, 0.60% and 0.65% which includes 0.18%, 0.12% and 0.11% respectively, representing government levies on the Fund such as sales taxes, annual fee to the SECP, etc (March 31, 2023 (annualised) is 1.40%,0.55%,0.57% which includes 0.10%,0.05%,0.05% respectively, representing government levies on the Fund such as sales taxes, annual fee to the Commission etc).

#### 17. TAXATION

The Fund's income is exempt from income tax as per clause (99) of part I of the Second Schedule to the Income Tax Ordinance, 2001, subject to the condition that not less than 90% of the accounting income for the year as reduced by capital gains, whether realised or unrealised, is distributed amongst the unit holders by way of cash dividend. Furthermore, as per regulation 63 of the Non-Banking Finance Companies and Notified Entities Regulation, 2008, the Fund is required to distribute 90% of the net accounting income other than unrealised capital gains to the unit holders in cash. Since, the management intends to distribute the income earned by the Fund during the period to the unit holders in cash in the manner as explained above, accordingly, no provision for taxation has been made in this condensed interim financial information. Further, the Fund is also exempt from the provision of Section 113 (minimum tax) under clause 11A of Part IV of the Second Schedule to the Income Tax Ordinance, 2001.

#### 18. TRANSACTIONS WITH CONNECTED PERSONS / RELATED PARTIES

- 18.1 Connected persons / related parties include the Management Company, the Trustee, other collective investment schemes managed by the Management Company, any person or company beneficially owning directly or indirectly ten percent or more of the capital of the Management Company or the net assets of the Fund, directors and their close family members and key management personnel of the Management Company.
- 18.2 Transactions with connected persons / related parties essentially comprise sale and redemption of units, fee on account of managing the affairs of the Fund, other charges and distribution payments to connected persons. The transactions with connected persons are in the normal course of business, at contracted rates and at terms determined in accordance with market rates.
- Remuneration to the Management Company and the Trustee of the Fund is determined in accordance with the provisions of the NBFC Regulations, 2008 and the Trust Deed. 18.3
- 18.4 Remuneration to the Trustee of the Fund is determined in accordance with the provisions of the NBFC Rules and the Trust Deed.

#### 18.5 The details of transactions carried out by the Fund with connected persons and related parties during the period and balances with them as at period end are as follows:

	For the nine months period ended March 31 2024					For the period from October 03, 2022 to March 31, 2023				
	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total		
		(Ru	pees)			(Ru	ipees)			
Transactions during the period										
Pak Qatar Asset Management Company Limited (Management Company)										
Remuneration to Management Company	1,157,416	4,635,353	3,800,067	9,592,836	623,412	1,733,634	1,097,415	3,454,461		
Sindh sales tax on remuneration of the Management Company	150,464	602,596	494,009	1,247,069	81,044	225,372	142,664	449,080		
Amortisation of preliminary expenses and floatation cost	42,075	42,381	42,075	126,531	27,387	26,928	27,387	81,702		
Back office fee	154,322	521,421	416,752	1,092,495	76,327	214,910	129,286	420,523		
Central Depository Company of Pakistan Limited - Trustee										
Remuneration of the Trustee	84,877	1,019,778	836,015	1,940,670	41,980	306,216	201,615	549,811		
Sindh sales tax on remuneration of the Trustee	11,096	133,338	109,235	253,669	5,496	40,086	26,256	71,838		
Security deposit	100,000	100,000	100,000	300,000	100,000	100,000	100,000	300,00		
			udited)			Aud	dited			
		March	31, 2024			June 3	30, 2023			
	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total	Pak-Qatar Asan Munafa Plan	Pak-Qatar Cash Plan	Pak-Qatar Daily Dividend Plan	Total		
		Plan			Munafa Plan	Plan	Dividend Plan			
Details of balances with connected persons / related parties as at pe	Munafa Plan	Plan (Ru	Dividend Plan		Munafa Plan	Plan	Dividend Plan			
Details of balances with connected persons / related parties as at pe With Management Company	Munafa Plan	Plan (Ru	Dividend Plan		Munafa Plan	Plan	Dividend Plan			
	Munafa Plan	Plan (Ru	Dividend Plan		Munafa Plan	Plan	Dividend Plan			
With Management Company	Munafa Plan	Plan (Ru ws:	Dividend Plan pees)		Munafa Plan	<b>Plan</b>	Dividend Plan	946,765		
With Management Company Remuneration payable	Munafa Plan	Plan (Ru ws: 770,259	Dividend Plan pees) 554,346	1,454,985	Munafa Plan	Plan (Ru 456,304	Dividend Plan Ipees) 366,479	946,765 123,079		
With Management Company Remuneration payable Sindh sales tax payable on remuneration of the management company	Munafa Plan eriod end are as follo 130,380 16,950	Plan (Ru ws: 770,259 100,134	Dividend Plan pees) 554,346 72,065	1,454,985 189,149	Munafa Plan 	Plan (Ru 456,304 59,320	Dividend Plan (pees) 366,479 47,642	946,765 123,079 86,970		
With Management Company Remuneration payable Sindh sales tax payable on remuneration of the management company Other payable to Management Company	Munafa Plan eriod end are as follo 130,380 16,950 8,936	Plan (Ru ws: 770,259 100,134 20,811	Dividend Plan pees) 554,346 72,065 350,300	1,454,985 189,149 380,047	Munafa Plan 123,982 16,117 72,409	Plan (Ru 456,304 59,320 14,561	Dividend Plan Ipees) 366,479 47,642 -	946,765 123,079 86,970 534,591		
With Management Company Remuneration payable Sindh sales tax payable on remuneration of the management company Other payable to Management Company Selling and marketing expense	Munafa Plan eriod end are as follo 130,380 16,950 8,936 79,563	Plan (Ru ws: 770,259 100,134 20,811 1,012,624	Dividend Plan pees) 554,346 72,065 350,300 1,291,614	1,454,985 189,149 380,047 2,383,801	Munafa Plan 123,982 16,117 72,409	Plan 456,304 59,320 14,561 281,654	Dividend Plan ipees) 366,479 47,642 - 252,937	946,765 123,079 86,970 534,591 225,700		
With Management Company Remuneration payable Sindh sales tax payable on remuneration of the management company Other payable to Management Company Selling and marketing expense Back office fee payable	Munafa Plan eriod end are as follo 130,380 16,950 8,936 79,563 17,446	Plan (Ru ws: 770,259 100,134 20,811 1,012,624 521,421	Dividend Plan pees)	1,454,985 189,149 380,047 2,383,801 955,619	Munafa Plan 123,982 16,117 72,409 - 86,254	Plan 456,304 59,320 14,561 281,654 69,723	Dividend Plan 366,479 47,642 - 252,937 69,723	946,765 123,079 86,970 534,591 225,700		
With Management Company Remuneration payable Sindh sales tax payable on remuneration of the management company Other payable to Management Company Selling and marketing expense Back office fee payable Preliminary expenses and floatation costs payable With the Trustee Remuneration payable	Munafa Plan eriod end are as follo 130,380 16,950 8,936 79,563 17,446	Plan (Ru ws: 770,259 100,134 20,811 1,012,624 521,421	Dividend Plan pees)	1,454,985 189,149 380,047 2,383,801 955,619	Munafa Plan 123,982 16,117 72,409 - 86,254	Plan 456,304 59,320 14,561 281,654 69,723	Dividend Plan 366,479 47,642 - 252,937 69,723	946,765 123,079 86,970 534,591 225,700 727,533		
With Management Company Remuneration payable Sindh sales tax payable on remuneration of the management company Other payable to Management Company Selling and marketing expense Back office fee payable Preliminary expenses and floatation costs payable With the Trustee	Munafa Plan eriod end are as follo 130,380 16,950 8,936 79,563 17,446 242,511	Plan (Ru ws: 770,259 100,134 20,811 1,012,624 521,421 242,511	Dividend Plan pees)	1,454,985 189,149 380,047 2,383,801 955,619 727,533	Munafa Plan 123,982 16,117 72,409 - 86,254 242,511	Plan 456,304 59,320 14,561 281,654 69,723 242,511	Dividend Plan 366,479 47,642 - 252,937 69,723 242,511	946,765 123,079 86,970		

#### 18.7 Transactions during the period with connected persons / related parties in units of the Fund:

#### 18.7.1 Pak-Qatar Asan Munafa Plan

		For the nine months period ended March 31 2024								
	As at July 01, 2023	Issued for cash	Bonus	Redeemed	As at March 31, 2024	As at July 01, 2023	Issued for cash	Bonus	Redeemed	As at March 31, 2024
		(Number of Units)						(Rupe	es)	
ASSOCIATED COMPANIES / UNDERTAKINGS:										
Pak Qatar Individual Family Participant Investment fund	558,048	-	-	-	558,048	55,888,117	-	-	-	64,611,690
Pak Qatar Investment account	905,859	-	-	-	905,859	90,721,131	-	-	-	104,881,789
Pak Qatar Individual Family Participant Takaful fund	260,914	-	-	260,914	-	26,130,354	-	-	28,017,802	-
Procon Engineering (Pvt) Limited Employees Provident Fund Trust	163,130	44,984	-	-	208,114	16,337,355	5,000,000	-	-	24,095,816
Directors, Key Management Persons and their close family members	247	7,410	-	4,130	3,527	24,737	817,547	-	456,466	408,362

		For the period from October 03, 2022 to March 31, 2023									
	As at October 03, 2022	er 03, Issued for cash Ponus Redeemed As at March 31, 2023 October 03, Issued for cash Ponus Pon						Bonus	Redeemed	As at March 31, 2023	
			(Number	of Units)			(Rupees)				
ASSOCIATED COMPANIES / UNDERTAKINGS:											
Pak Qatar Individual Family Participant Investment fund	-	500,000	-	-	500,000	-	50,000,000	-	-	53,402,150	
Pak Qatar Investment account	-	999,732	-	188,100	811,632	-	100,000,000	-	20,000,000	86,685,746	
Directors, Key Management Persons and their close family members	-	2,953	-	2,826	127	-	305,000	-	300,000	13,671	

#### 18.7.2 Pak-Qatar Cash Plan

	For the nine months period ended March 31 2024									
	As at July 01, 2023	Issued for cash	Bonus	Redeemed	As at March 31, 2024	As at July 01, 2023	Issued for cash	Bonus	Redeemed	As at March 31, 2024
ASSOCIATED COMPANIES / UNDERTAKINGS:			(Number	of Units)				(Rupe	es)	
Pak Qatar Individual Family Participant Investment fund	7,776,035	15,298,061	-	17,721,779	5,352,317	778,741,898	1,488,000,000	-	2,017,000,000	624,013,258.24
Pak Qatar Investment account	4,278,835	6,420,876	-	6,258,784	4,440,927	428,509,921	715,000,000	-	648,000,000	517,756,576.61
Pak Qatar Individual Family Participant Takaful fund	1,000,566	723,002	-	1,499,312	224,256	100,203,083	77,200,000	-	154,597,101	26,145,446.40
Pak Qatar Family Takaful Limited	2,770,429	5,465,771	-	6,095,449	2,140,751	277,448,479	589,714,361	-	506,566,421	249,584,807.21
Pak Qatar General Takaful Limited	1,685,786	2,058,297	-	2,620,502	1,123,581	168,825,411	223,551,954	-	282,965,358	130,995,499.84
Directors, Key Management Persons and their close family members	-	1,173	-	1,173	-	-	121,500	-	126,848	-

		For the period from October 03, 2022 to March 31, 2023									
	As at October 03, 2022	Issued for cash	Bonus	Redeemed	As at March 31, 2023	As at October 03, 2022	Issued for cash	Bonus	Redeemed	As at March 31, 2023	
ASSOCIATED COMPANIES / UNDERTAKINGS:		(Number of Units)						(Rupe	es)		
Pak Qatar Individual Family Participant Investment fund	-	12,678,159	-	6,307,585	6,370,574	-	1,280,000,000	-	850,000,000	684,853,798	
Pak Qatar Investment account	-	1,711,400	-	1,551,043	160,357	-	176,000,000	-	163,000,000	17,238,703	
Pak Qatar Individual Family Participant Takaful fund	-	1,998,671	-	1,998,671	-	-	200,000,000	-	202,418,692	-	
Pak Qatar Asset Management Company Limited	-	335,235	-	335,235	-	-	35,069,364	-	35,537,778	-	
Pak Qatar Family Takaful Limited	-	1,841,266	-	1,040,785	800,481	-	191,901,982	-	110,000,000	86,053,850	
Pak Qatar General Takaful Limited	-	2,167,195	-	1,247,719	919,476	-	226,677,344	-	130,669,194	98,846,130	
PIAC Provident Fund Trust (Holding 10% and above)	-	1,934,359	-	-	1,934,359	-	200,000,000	-	-	207,948,863	

#### 18.7.3 Pak-Qatar Daily Dividend Plan

_					For the nine more	nths period ended March 31 2024						
	As at July 01, 2023	Issued for cash	Bonus	Redeemed	As at March 31, 2024	As at July 01, 2023	Issued for cash	Bonus	Redeemed	As at March 31, 2024		
			(Number	of Units)				(Rupe	es)			

#### ASSOCIATED COMPANIES / UNDERTAKINGS:

Pak Qatar Asset Management Company Limited (Management Company)	404,722	1,475,355	134,660	205,000	1,809,737	40,472,200	121,804,294	6,935,300	20,500,000	180,973,700
Central Depository Company Pakistan Limited (Trustee Company)	-	2,300,000	262,188	-	2,562,188	-	230,000,000	16,051,160	-	256,218,800
Pak Qatar Investment (Private) Limited	496,366	73,956	69,992	116	640,198	49,636,600	7,395,600	4,431,956	11,570	64,019,800
Pak Qatar Investment account	4,671,884	2,556,254	491,767	4,400,000	3,319,905	467,188,400	255,625,400	32,624,346	440,000,000	331,990,500
Pak Qatar Individual Family Participant Investment fund	-	1,000,000	121,588	1,000,000	121,588	-	100,000,000	7,858,122	100,000,000	12,158,800
Pak Qatar General Takaful Limited	-	550,000	20,353	570,353	-	-	55,000,000	1,338,197	57,035,300	-
Qatar Group (Private) Limited	-	69,550	6,743	-	76,293	-	5,500,000	369,784	-	7,629,300
Getz Pharma (Pvt.) Ltd (Holding 10% and above)	-	6,000,000	12,263	6,012,263	-	-	600,000,000	636,480	601,226,300	-
Hamdard Laboratories (WAQF) Pakistan (Holding 10% and above)	5,039,487	10,000,000	97,719	15,137,206	(0)	503,948,697	1,000,000,000	6,707,700	1,513,720,600	-
Directors, Key management persons and their close family members	19,219	101,531	3,113	100,003	23,860	1,921,900	10,153,127	184,749	10,000,252	2,386,000

				For the period from	m October 03, 2022 to March 31, 2023					
As at October 03, 2022	Issued for cash	Bonus	Redeemed	As at March 31, 2023	As at October 03, 2022	Issued for cash	Bonus	Redeemed	As at March 31, 2023	
		(Number	of Units)				(Rupe	es)		

#### ASSOCIATED COMPANIES / UNDERTAKINGS:

Pak Qatar Asset Management Company Limited (Management Company)	-	596,009	6,530	70,000	532,539	-	59,600,358	652,998	7,000,000	53,253,900
Pak Qatar Investment Account	-	5,500,000	347,575	-	5,847,575	-	550,000,000	34,787,612	-	584,757,500
Pak Qatar Investment (Private) Limited	-	468,500	9,057	-	477,557	-	46,850,000	905,681	-	47,755,700
Razi Sons (Pvt.) LTD.	-	3,000,000	36,297	1,800,000	1,236,297	-	300,000,000	3,629,721	180,000,000	123,629,700
Directors, Key management persons and their close family members	-	35,000	571	17,080	18,491	-	3,500,000	67,106	1,708,000	1,849,100

#### FINANCIAL INSTRUMENTS BY CATEGORY 19.

#### Pak-Qatar Asan Munafa Plan

	As at 31 March 2024							
	Amortised Cost	At fair value through profit or loss	At fair value through other comprehensive income	Total				
		(Rup	ees)					
Financial Assets								
Bank balances	41,842,818	-	-	41,842,818				
Investments	-	156,020,500	-	156,020,500				
Profit receivable	6,765,073	-	-	6,765,073				
Advances, deposits, prepayment and other receivables	2,332,242	-	-	2,332,242				
Receivable against sale of units	50,000	-	-	50,000				
Preliminary expenses and floatation costs	195,846	-	-	195,846				
	51,185,979	156,020,500	-	207,206,479				
Pak-Qatar Cash Plan								
		As at 31 M	larch 2024					
	Amortised Cost	At fair value through profit or loss	At fair value through other comprehensive income	Total				
		(Rup	ees)					
Bank balances	1,972,894,541	-	-	1,972,894,541				
Investments	-	1,992,078,800	-	1,992,078,800				
Profit receivable	83,503,172	-	-	83,503,172				
Advances, deposits, prepayment and other receivables	12,779,671	-	-	12,779,671				

Advances, deposits, prepayment and other receivables Preliminary expenses and floatation costs

#### Pak-Q

		As at 31 March 2024				
	Amortised Cost	At fair value through profit or loss	At fair value through other comprehensive income	Total		
	(Rupees)					
balances	1.192.136.208	-	-	1.192.136.208		

195,999

2,069,373,383

-

1,992,078,800

-

-

195,999

4,061,452,183

Bank balances	1,192,136,208	-	-	1,192,136,208
Investments	-	1,201,025,800	-	1,201,025,800
Profit receivable	57,323,625	-	-	57,323,625
Advances, deposits, prepayment and other receivables	11,951,443	-	-	11,951,443
Preliminary expenses and floatation costs	195,846	-	-	195,846
	1,261,607,122	1,201,025,800	-	2,462,632,922

	As at 30 June 2023			
	Amortised Cost	At fair value through profit or loss	At fair value through other comprehensive income	Total
		(Rup	ees)	
Financial Assets				
Bank balances	116,344,580	-	-	116,344,580
Investments		83,000,000	-	83,000,000
Profit receivable	4,448,595	-	-	4,448,595
Advances, deposits, prepayment and other receivables	289,187	-	-	289,187
Receivable against sale of units	200,000	-	-	200,000
Preliminary expenses and floatation costs	237,921	-	-	237,921
	121,520,283	83,000,000	-	204,520,283
Pak-Qatar Cash Plan		As at 30 June 2023As at 30 June 2023		
	Amortised Cost	At fair value through profit or loss	At fair value through other comprehensive income	Total
		(Rupees)		
Financial Assets				
Bank balances	1,691,930,705	-	-	1,691,930,705
Investments	-	995,000,000	-	995,000,000
Profit receivable	45,973,055	-	-	45,973,055
Advances, deposits, prepayment and other receivables	1,261,369	-	-	1,261,369
Receivable against sale of units	150,000,000	-	-	150,000,000
Preliminary expenses and floatation costs	238,380 1,889,403,509	- 995,000,000	-	238,380 2,884,403,509

#### Pak-Qatar Daily Dividend Plan

	As at 30 June 2023			
	Amortised Cost	At fair value through profit or loss	At fair value through other comprehensive income	Total
	(Rupees)			
Financial Assets				
Bank balances	1,296,488,762	-	-	1,296,488,762
Investments	-	830,000,000	-	830,000,000
Profit receivable	39,055,631	-	-	39,055,631
Advances, deposits, prepayment and other receivables	734,546	-	-	734,546
Receivable against sale of units	-	-	-	-
Preliminary expenses and floatation costs	237,921	-	-	237,921
	1,336,516,860	830,000,000	-	2,166,516,860

#### 21. FAIR VALUE OF FINANCIAL INSTRUMENTS

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

Underlying the definition of fair value is the presumption that the Fund is a going concern without any intention or requirement to curtail materially the scale of its operations or to undertake a transaction on adverse terms.

Financial assets which are tradable in an open market are revalued at the market prices prevailing on the statement of assets and liabilities date. The estimated fair value of all other financial assets and liabilities is considered not significantly different from book value.

#### Fair value hierarchy

Following hierarchy is used in determining and disclosing the fair value of the following financial instruments by valuation technique:

- Level 1: quoted prices in active markets for identical assets.
- Level 2: other techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly.
- Level 3: techniques which use inputs which have a significant effect on the recorded fair value that are not based on observable market data.

The Fund recognises debt securities at fair value which is determined using the rate which are not quoted on Pakistan Stock Exchange (Level 2). Fair value of remaining financial assets is not significantly different from their carrying value.

#### 22. GENERAL

- 22.1 Figures have been rounded off to the nearest Rupee unless otherwise stated.
- 22.2 This condensed interim financial information is unaudited and have been reviewed by the auditors.

#### 23. DATE OF AUTHORISATION FOR ISSUE

This condensed interim financial information was authorised for issue on <u>22 April 2024</u> by the Board of Directors of the Management Company.

# For Pak Qatar Asset Management Company Limited (Management Company)

**Chief Executive Officer** 

**Chief Financial Officer**