

Financial Statements

FOR THE PERIOD JUN 30, 2026 - SEP 30, 2026

Page 1 of 4

ABF PHILS BOND INDEX FUND

BALANCE SHEET

As of 09/30/2026

ASSETS

INVESTMENTS	18,148,839,409.66
ACCRUED INCOME RECEIVABLE	205,693,305.48
TOTAL ASSETS	18,354,532,715.14

LIABILITIES & EQUITY

LIABILITIES

TRUST FEE PAYABLE	4,210,168.24
OTHER PAYABLES	18,400.00
TOTAL LIABILITIES	4,228,568.24

EQUITY

CONTRIBUTION	52,208,907,652.69
WITHDRAWAL	(40,636,257,691.68)
NET INCOME/(LOSS)	(496,131,655.42)
RETAINED EARNINGS	7,273,785,841.31
TOTAL EQUITY	18,350,304,146.90

TOTAL LIABILITIES & EQUITY	18,354,532,715.14
---------------------------------------	--------------------------

Financial Statements

Page 2 of 4

ABF PHILS BOND INDEX FUND

INCOME STATEMENT For the period 06/30/2026 to 09/30/2026

	3rd Quarter 2026	Year to Date 2026
INCOME		
INTEREST INCOME		
GOVERNMENT SECURITIES	224,230,416.21	679,525,666.96
DEPOSIT IN BANKS	825.12	2,727.53
REALIZED GAIN/(LOSS)	(24,944,230.01)	(98,362,205.68)
RGL NET CHANGE IN FAIR VALUE	(393,225,947.54)	(1,037,727,163.48)
TOTAL INCOME	(193,938,936.22)	(456,560,974.67)
EXPENSE		
TRUST FEE EXPENSE	(8,700,661.26)	(26,862,960.53)
TRANSACTION COST	(8,400.00)	(28,000.00)
TAXES AND LICENSES	0.00	(181,572.67)
MANAGEMENT FEE	(89,107.53)	(364,854.63)
CUSTODY FEE	(3,742,219.93)	(11,553,961.56)
MISCELLANEOUS EXPENSE	(61,700.00)	(177,500.00)
AUDIT FEES EXPENSE	(401,831.36)	(401,831.36)
TOTAL EXPENSE	(13,003,920.08)	(39,570,680.75)
NET INCOME	(206,942,856.30)	(496,131,655.42)

Unless otherwise duly exempted by law and applicable regulations, all income received or held by BPI Wealth on behalf of the aforementioned account is net of withholding tax as determined to be applicable by the appropriate withholding agent. It is the responsibility of the clients to consult with their respective tax counsels.

Financial Statements

ABF PHILS BOND INDEX FUND

PORTFOLIO COMPOSITION

As of 09/30/2026

Security	Coupon Rate	Maturity Date	Face Amount/ No. of Shares	Cost/ Carrying Value *	Average Acq. Price	YTM	Accrued Income	Market Price	Market Value **	% Unrealized Gain/Loss	% to Total Portfolio
PHP											
FIXED INCOME											
GOVERNMENT SECURITIES				19,719,197,437.47			205,693,305.48		18,095,499,716.85		
FAIR VALUE THROUGH PROFIT OR LOSS											
IFXT1063	5.00%	03/22/28	338,000,000.0000	336,467,496.51	99.55	5.1700%	375,555.56	99.76	337,200,123.00	-0.20%	1.86%
IFXT1064	5.50%	01/10/29	918,200,000.0000	983,495,787.70	107.11	5.4900%	11,222,444.44	100.01	918,309,816.72	-2.19%	5.06%
IFXT1065	2.30%	07/09/30	439,700,000.0000	427,861,352.12	97.31	5.7700%	2,275,447.50	88.36	388,521,909.96	-10.49%	2.14%
IFXT1066	3.20%	07/22/31	547,510,000.0000	524,980,503.64	95.89	5.9300%	3,309,393.78	88.71	485,670,497.53	-9.26%	2.68%
IFXT1067	3.90%	01/20/32	390,000,000.0000	359,016,763.80	92.06	5.9800%	2,957,500.00	90.67	353,621,151.00	-4.67%	1.95%
IFXT1068	5.80%	06/23/32	382,367,000.0000	393,353,230.76	102.87	6.0000%	5,975,546.51	99.04	378,694,059.07	-2.81%	2.09%
IFXT1069	5.40%	09/15/32	1,265,000,000.0000	1,288,859,048.06	101.89	6.0100%	2,846,250.00	96.98	1,226,796,747.00	-4.44%	6.76%
IFXT1070	6.00%	10/20/32	40,000,000.0000	42,509,220.51	106.27	6.0100%	1,066,666.67	99.93	39,970,620.00	-5.19%	0.22%
IFXT1071	5.30%	08/17/33	530,000,000.0000	530,865,737.05	100.16	6.0400%	3,355,194.44	95.89	508,207,619.00	-4.18%	2.80%
IFXT10-72	5.00%	01/25/34	955,000,000.0000	963,207,396.06	100.86	6.0500%	8,621,527.78	93.83	896,080,129.00	-6.85%	4.94%
IFXT2021	4.20%	05/18/37	80,000,000.0000	77,982,579.44	97.48	6.1500%	1,232,000.00	84.97	67,978,504.00	-12.89%	0.37%
IFXT2023	5.40%	01/24/39	450,980,000.0000	475,729,007.20	105.49	6.1600%	4,464,702.00	93.52	421,741,794.05	-10.28%	2.32%
IFXT2024	4.10%	07/15/41	45,000,000.0000	46,823,628.01	104.05	6.1800%	384,375.00	80.05	36,023,418.00	-22.49%	0.20%
IFXT5-78	4.90%	01/11/29	90,000,000.0000	90,306,640.83	100.34	5.4900%	967,750.00	98.74	88,868,997.00	-1.47%	0.49%
IFXT7-64	2.90%	04/22/28	875,000,000.0000	851,378,525.80	97.30	5.2100%	11,136,805.56	96.58	845,109,212.50	-2.04%	4.66%
IFXT7-65	3.00%	08/12/28	663,711,000.0000	630,260,355.79	94.96	5.3600%	2,654,844.00	95.86	636,239,537.11	-2.13%	3.51%
IFXT7-67	5.20%	05/19/29	578,492,000.0000	587,082,287.87	101.48	5.5700%	10,946,354.18	99.10	573,308,480.28	-1.74%	3.16%
IFXT7-68	5.60%	10/13/29	401,280,000.0000	410,823,784.61	102.38	5.6500%	10,424,362.67	99.85	400,669,572.86	-1.66%	2.21%
IFXT7-71	4.90%	01/18/31	571,907,800.0000	566,414,695.68	99.04	5.8600%	5,604,696.44	96.39	551,290,066.28	-2.87%	3.04%
IFXTN1073	5.10%	04/28/35	1,260,000,000.0000	1,265,101,839.49	100.40	6.1000%	27,132,000.00	93.38	1,176,552,720.00	-6.92%	6.48%
IFXTN1074	4.74%	02/23/36	735,000,000.0000	705,450,542.72	95.98	6.1300%	3,580,675.00	90.20	662,970,073.50	-6.16%	3.65%
IFXTN1301	5.00%	04/20/36	75,000,000.0000	75,512,669.97	100.68	6.1300%	1,666,666.67	91.92	68,938,920.00	-8.64%	0.38%
IFXTN1501	5.60%	07/13/38	65,000,000.0000	68,842,098.59	105.91	6.1500%	778,555.56	95.40	62,011,404.00	-9.48%	0.34%
IFXTN2014	6.90%	09/06/27	265,000,000.0000	280,731,466.56	105.94	4.9000%	1,219,000.00	101.80	269,776,625.00	-0.09%	1.49%
IFXTN2015	7.60%	12/04/28	35,000,000.0000	48,195,281.89	137.70	5.4800%	857,111.11	104.31	36,507,016.00	-2.17%	0.20%
IFXTN2016	7.00%	05/27/30	200,243,000.0000	277,036,950.50	138.35	5.7600%	4,789,145.08	104.03	208,320,762.57	-7.05%	1.15%
IFXTN2017	6.40%	07/19/31	1,069,000,000.0000	1,260,138,967.27	117.88	5.9300%	13,493,155.56	101.92	1,089,523,089.60	-6.52%	6.00%
IFXTN2018	4.70%	02/02/32	45,000,000.0000	49,503,223.56	110.01	5.9800%	340,750.00	94.22	42,400,413.00	-8.92%	0.23%

Financial Statements

ABF PHILS BOND INDEX FUND

PORTFOLIO COMPOSITION

As of 09/30/2026

Security	Coupon Rate	Maturity Date	Face Amount/ No. of Shares	Cost/ Carrying Value *	Average Acq. Price	YTM	Accrued Income	Market Price	Market Value **	% Unrealized Gain/Loss	% to Total Portfolio
IFXTN2019	4.60%	09/27/32	95,000,000.0000	112,815,995.76	118.75	6.0100%	36,416.67	92.99	88,336,852.00	-13.11%	0.49%
IFXTN2020	2.90%	03/21/33	370,000,000.0000	351,290,903.20	94.94	6.0300%	268,250.00	83.45	308,757,341.00	-14.22%	1.70%
IFXTN2022	5.20%	02/22/38	98,800,000.0000	103,565,400.48	104.82	6.1500%	542,302.22	92.29	91,179,437.44	-11.14%	0.50%
IFXTN2025	6.50%	11/24/42	275,000,000.0000	310,979,049.49	113.08	6.1800%	6,256,250.00	103.19	283,761,527.50	-7.76%	1.56%
IFXTN2026	5.00%	02/28/44	200,000,000.0000	194,407,676.39	97.20	6.1900%	888,888.89	87.41	174,810,220.00	-10.27%	0.96%
IFXTN2027	5.50%	05/23/44	663,500,000.0000	695,782,145.91	104.87	6.1900%	12,873,743.06	92.61	614,500,259.60	-11.44%	3.39%
IFXTN2502	10.00%	07/28/30	10,000,000.0000	16,953,483.31	169.53	5.7900%	172,222.22	114.26	11,426,186.00	-4.61%	0.06%
IFXTN2503	9.00%	01/26/31	43,000,000.0000	71,644,659.62	166.62	5.8700%	688,000.00	111.81	48,077,470.10	-7.01%	0.26%
IFXTN2504	7.50%	10/05/31	20,000,000.0000	26,715,316.70	133.58	5.9600%	729,166.67	106.58	21,315,488.00	-4.71%	0.12%
IFXTN2505	6.80%	11/29/32	88,200,000.0000	113,094,749.19	128.23	6.0200%	2,015,860.00	103.97	91,701,981.00	-7.38%	0.51%
IFXTN2510	4.60%	08/16/37	105,000,000.0000	117,624,173.27	112.02	6.1500%	590,333.33	87.85	92,246,910.00	-17.76%	0.51%
IFXTN2511	3.70%	09/09/40	554,545,353.0000	527,650,662.08	95.15	6.1700%	1,196,893.72	77.13	427,712,789.86	-19.75%	2.36%
IFXTN2512	5.10%	01/30/50	302,000,000.0000	298,923,222.95	98.98	6.2200%	2,567,000.00	86.34	260,740,760.00	-12.79%	1.44%
IFXTN256	7.40%	11/05/34	291,200,000.0000	362,354,451.54	124.43	6.0900%	8,679,377.78	108.29	315,343,828.80	-6.76%	1.74%
IFXTN257	6.40%	09/30/35	501,965,000.0000	578,481,741.58	115.24	6.1200%		101.93	511,670,292.49	-7.32%	2.82%
IFXTN258	6.50%	12/16/35	593,000,000.0000	786,231,946.91	132.59	6.1200%	11,135,222.22	102.62	608,520,292.50	-13.33%	3.35%
IFXTN259	6.10%	09/29/36	76,150,000.0000	93,994,572.28	123.43	6.1400%	12,903.19	99.70	75,921,717.53	-11.77%	0.42%
IFXTN769	4.80%	04/27/30	130,000,000.0000	130,184,861.53	100.14	5.7400%	2,652,000.00	96.99	126,084,725.00	-3.07%	0.69%
IFXTN770	5.10%	07/27/30	1,200,000,000.0000	1,208,571,343.29	100.71	5.7800%	10,710,000.00	97.67	1,172,088,360.00	-2.80%	6.46%
TOTAL FIXED INCOME				19,719,197,437.47			205,693,305.48		18,095,499,716.85	-6.45%	99.71%
OTHERS											
DEMAND DEPOSITS				53,339,692.81					53,339,692.81		
DEP-HSBC			53,339,692.8108	53,339,692.81	1.00				53,339,692.81		0.29%
TOTAL OTHERS				53,339,692.81					53,339,692.81		0.29%
TOTAL				19,772,537,130.28			205,693,305.48		18,148,839,409.66	-6.43%	100.00%
GRAND TOTAL				19,772,537,130.28			205,693,305.48		18,148,839,409.66	-6.43%	100.00%

* Pursuant to PFRS9 reporting purposes, the carrying value may not be reflective of the historical cost.

** Market value of Amortized Cost Securities is equivalent to Book Value .