

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

Dear Sir,

**ANNOUNCEMENT OF FINANCIAL RESULTS
FOR THE HALF YEAR/ PERIOD ENDED DECEMBER 31, 2025**

We have to inform you that the Board of Directors of Atlas Asset Management Limited, the Management Company of Atlas Money Market Fund (AMF), Atlas Liquid Fund (ALF), Atlas Sovereign Fund (ASF), Atlas Income Fund (AIF), Atlas Stock Market Fund (ASMF), Atlas Islamic Money Market Fund (AIMF), Atlas Islamic Cash Fund (AICF), Atlas Islamic Income Fund (AIIF), Atlas Islamic Stock Fund (AISF), Atlas Islamic Fund of Funds (AIFO) and Atlas Islamic Dedicated Stock Fund (AIDSF), in their meeting held on Thursday, February 26, 2026 at 12.00 p.m. at the Registered Office, Karachi announced the following results of AMF, ALF, ASF, AIF, ASMF, AIMF, AICF, AIIF, AISF, AIFO and AIDSF, for the half year/period ended December 31, 2025:

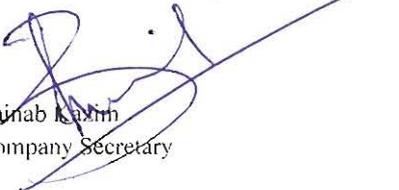
S.No.	Name of Funds	Annexure	Distribution
1	Atlas Money Market Fund (AMF)	A	NIL
2	Atlas Liquid Fund (ALF)	B	
3	Atlas Sovereign Fund (ASF)	C	
4	Atlas Income Fund (AIF)	D	
5	Atlas Stock Market Fund (ASMF)	E	
6	Atlas Islamic Money Market Fund (AIMF)	F	
7	Atlas Islamic Cash Fund (AICF)	G	
8	Atlas Islamic Income Fund (AIIF)	H	
9	Atlas Islamic Stock Fund (AISF)	I	
10	Atlas Islamic Fund of Funds (AIFO)	J	
11	Atlas Islamic Dedicated Stock Fund (AIDSF)	K	

The financial results of the above mentioned are Annexured.

We will be sending you the required copies of printed accounts for distribution amongst the members of the Exchange in due course of time.

Yours truly,

For Atlas Asset Management Limited


Zainab Kazim
Company Secretary

Head Office

Ground Floor, Federation House, Sharae Firdousi, Clifton, Karachi-75600, Pakistan.
Ph: (92-21) 35379501-04, Fax: (92-21) 35379280, UAN: (92-21) 111-MUTUAL (6-888-25)
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ANNEXURE-A
ATLAS MONEY MARKET FUND
FINANCIAL RESULTS
FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	For the half year ended		For the quarter ended	
	December 31,		December 31,	
	2025	2024	2025	2024
	----- (Rupees) -----			
INCOME				
Profit earned	2,850,232,183	2,463,619,495	1,460,315,816	1,123,750,944
Net realised gain on sale of investments	-	38,344,759	-	20,510,920
Net unrealised appreciation / (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	11,959,301	80,685,606	33,841,896	(28,594,809)
	11,959,301	119,030,365	33,841,896	(8,083,889)
Total income	2,862,191,484	2,582,649,860	1,494,157,712	1,115,667,055
EXPENSES				
Remuneration of Atlas Asset Management Limited - Management Company	87,493,228	99,358,555	47,658,025	51,551,506
Sindh sales tax on remuneration of Management Company	13,123,984	14,903,783	7,148,703	7,732,726
Accounting and operational charges	-	6,814,763	-	3,525,761
Sindh sales tax on accounting and operational charges	-	1,022,214	-	528,864
Selling and marketing expenses	-	3,863,249	-	1,514,978
Sindh sales tax on selling and marketing expenses	-	579,487	-	227,247
Remuneration of Central Depository Company of Pakistan Limited - Trustee	14,511,642	7,706,419	7,489,118	3,878,336
Sindh sales tax on remuneration of the Trustee	2,176,747	1,155,963	1,123,368	581,750
Fee to Securities and Exchange Commission of Pakistan	19,788,602	10,508,754	10,212,434	5,288,641
Transaction charges	930,879	841,699	537,192	681,681
Auditors' remuneration	945,295	865,793	472,648	432,897
Annual listing fee	31,507	15,753	23,630	7,876
Printing charges	-	90,404	-	90,331
Annual rating fee	429,889	390,913	214,945	41,403
Legal and professional charges	50,760	43,200	50,760	23,289
Bank charges	6,397	25,300	3,824	25,300
Total expenses	139,488,930	148,186,249	74,934,647	76,132,586
Net income for the period before taxation	2,722,702,554	2,434,463,611	1,419,223,065	1,039,534,469
Taxation	-	-	-	-
Net income for the period after taxation	2,722,702,554	2,434,463,611	1,419,223,065	1,039,534,469
Allocation of net income for the period				
- Net income for the period after taxation	2,722,702,554	2,434,463,611	1,419,223,065	1,039,534,469
- Income already paid on units redeemed	(492,650,612)	(536,134,913)	(368,983,282)	(261,030,966)
	2,230,051,942	1,898,328,698	1,050,239,783	778,503,503
Accounting income available for distribution				
- Relating to capital gains	11,959,301	119,030,365	11,959,301	(8,083,889)
- Excluding capital gains	2,218,092,641	1,779,298,333	1,038,280,482	786,587,392
	2,230,051,942	1,898,328,698	1,050,239,783	778,503,503

Zainab Kazim
Company Secretary

Head Office

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ANNEXURE-B
ATLAS LIQUID FUND
FINANCIAL RESULT
FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	For the half year ended December 31,		For the quarter ended December 31,	
	2025	2024	2025	2024
------(Rupees)-----				
INCOME				
Mark-up income	713,600,188	374,620,008	345,776,074	168,311,254
Net gain on sale of investments	-	10,572,722	-	6,131,774
Net unrealised appreciation / (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	2,291,296	9,476,866	8,894,843	(2,610,690)
	<u>2,291,296</u>	<u>20,049,588</u>	<u>8,894,843</u>	<u>3,521,084</u>
Total income	715,891,484	394,669,596	354,670,917	171,832,338
EXPENSES				
Remuneration of Atlas Asset Management Limited - Management Company	21,681,671	14,452,191	11,265,805	7,819,979
Sindh sales tax on remuneration of the Management Company	3,252,251	2,167,829	1,689,871	1,172,997
Accounting and operational charges	-	1,034,649	-	532,522
Sindh sales tax on accounting and operational charges	-	155,197	-	79,878
Selling and marketing expenses	-	924,586	-	215,277
Sindh sales tax on selling and marketing expenses	-	138,688	-	32,292
Remuneration of Central Depository Company of Pakistan Limited - Trustee	3,636,453	1,171,412	1,770,340	585,776
Sindh sales tax on remuneration of the Trustee	545,468	175,711	265,551	87,866
Fee to Securities and Exchange Commission of Pakistan	4,958,800	1,597,378	2,414,101	798,783
Transaction charges	450,186	192,437	55,231	178,196
Auditors' remuneration	530,283	413,841	265,151	206,921
Amortisation of preliminary expenses and floatation costs	60,752	60,751	29,711	40,621
Annual listing fee	31,507	15,754	23,630	7,877
Annual rating fee	170,915	155,483	85,458	16,744
Legal and professional charges	50,760	43,200	50,760	43,200
Printing charges	-	13,241	-	13,243
Bank charges	25	23,920	25	216
Total expenses	35,369,071	22,736,268	17,915,634	11,832,388
Net income for the period before taxation	680,522,413	371,933,328	336,755,283	159,999,950
Taxation	-	-	-	-
Net income for the period after taxation	680,522,413	371,933,328	336,755,283	159,999,950
Allocation of net income for the period:				
Net income for the period after taxation	680,522,413	371,933,328	336,755,283	159,999,950
Income already paid on units redeemed	(83,623,492)	(58,058,401)	(38,272,136)	-
	<u>596,898,921</u>	<u>313,874,927</u>	<u>298,483,147</u>	<u>159,999,950</u>
Accounting income available for distribution:				
- Relating to capital gains	2,291,296	20,049,588	8,894,843	3,521,084
- Excluding capital gains	594,607,625	293,825,339	289,588,304	156,478,866
	<u>596,898,921</u>	<u>313,874,927</u>	<u>298,483,147</u>	<u>159,999,950</u>


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ANNEXURE-C
ATLAS SOVEREIGN FUND
FINANCIAL RESULTS
FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	For the half year ended December 31, 2025	For the half year ended December 31, 2024	For the Quarter ended December 31, 2025	For the Quarter ended December 31, 2024
------(Rupees)-----				
INCOME				
Markup income	132,879,862	1,011,399,994	65,613,912	573,021,649
Realised gain on sale of investments - net	-	180,130,817	-	167,917,563
Net unrealised appreciation / (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	18,195,566	495,739,659	15,877,596	(148,690,857)
	18,195,566	675,870,476	15,877,596	19,226,706
Total income	151,075,428	1,687,270,470	81,491,508	592,248,355
EXPENSES				
Remuneration of Atlas Asset Management Limited - Management Company	5,122,437	91,213,854	2,654,786	61,075,580
Sindh sales tax on remuneration of Management Company	768,365	13,682,071	398,218	9,161,334
Accounting and operational charges	-	6,617,620	-	4,991,032
Sindh sales tax on accounting and operational charges	-	992,643	-	748,655
Selling and marketing expenses	-	3,056,566	-	1,382,184
Sales tax on selling and marketing expenses	-	623,162	-	372,005
Remuneration of the Central Depository Company of Pakistan Limited - Trustee	736,406	3,743,569	365,032	2,307,011
Sindh sales tax on remuneration of the Trustee	110,457	561,534	54,754	346,053
Fee to the Securities and Exchange Commission of Pakistan	1,004,186	5,104,862	497,769	3,145,923
Transaction charges	7,707	21,962	4,299	14,308
NCCPL - other service charges	-	5,750	-	5,750
Auditors' remuneration	349,671	319,367	174,836	159,683
Annual rating fee	331,965	301,892	165,982	32,079
Annual listing fee	31,507	15,753	23,630	7,876
Printing charges	-	27,714	-	27,714
Legal and professional charges	50,760	43,200	50,760	43,200
Bank charges	1,878	1,053	926	973
Total expenses	8,515,339	126,332,572	4,390,992	83,821,360
Net income for the period before taxation	142,560,089	1,560,937,898	77,100,516	508,426,995
Taxation	-	-	-	-
Net income for the period after taxation	142,560,089	1,560,937,898	77,100,516	508,426,995
Earnings per unit				
Allocation of net income for the period				
- Net income for the period after taxation	142,560,089	1,560,937,898	77,100,516	508,426,995
- Income already paid on units redeemed	(6,494,081)	(61,905,799)	(3,627,268)	(48,316,213)
	136,066,008	1,499,032,099	73,473,248	460,110,782
Accounting income available for distribution				
- Relating to capital gains	18,195,566	675,870,476	15,877,596	19,226,706
- Excluding capital gains	117,870,442	823,161,623	57,595,652	440,884,076
	136,066,008	1,499,032,099	73,473,248	460,110,782

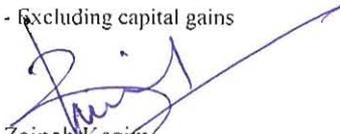
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Company Secretary

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ANNEXURE-D
ATLAS INCOME FUND
FINANCIAL RESULTS
FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	For the half year ended December 31,		For the quarter ended December 31,	
	2025	2024	2025	2024
------(Rupees)-----				
INCOME				
Mark-up income	521,840,358	840,538,841	267,610,737	390,128,305
Net gain on sale of investments	-	24,462,071	-	9,641,166
Net unrealised appreciation / (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	26,049,988	145,958,955	24,032,456	(2,667,648)
	26,049,988	170,421,026	24,032,456	6,973,518
Total income	547,890,346	1,010,959,867	291,643,193	397,101,823
EXPENSES				
Remuneration of Atlas Asset Management Limited - Management Company	18,966,982	60,932,913	10,138,503	35,333,977
Sindh sales tax on remuneration of the Management Company	2,845,047	9,139,937	1,520,775	5,300,097
Accounting and operational charges	-	4,293,236	-	2,864,928
Sindh sales tax on accounting and operational charges	-	643,985	-	429,739
Selling and marketing expenses	-	3,076,728	-	817,681
Sindh sales tax on selling and marketing expenses	-	461,509	-	122,652
Remuneration of Central Depository Company of Pakistan Limited - Trustee	3,701,976	3,597,216	1,900,970	1,817,839
Sindh sales tax on remuneration of the Trustee	555,296	539,582	285,145	272,676
Fee to Securities and Exchange Commission of Pakistan	3,701,976	3,597,216	1,900,970	1,817,839
Transaction charges	378,429	1,244,367	34,700	1,145,167
Auditors' remuneration	690,893	544,577	345,447	272,289
Legal and professional charges	50,760	50,760	50,760	50,760
Annual rating fee	431,455	392,338	215,727	41,553
Annual listing fee	31,507	15,753	23,630	7,877
Printing charges	-	29,654	-	29,654
Bank charges	2,007	9,369	1,925	1,777
Total expenses	31,356,328	88,569,140	16,418,552	50,326,505
Net income for the period before taxation	516,534,018	922,390,727	275,224,641	346,775,318
Taxation	-	-	-	-
Net income for the period after taxation	516,534,018	922,390,727	275,224,641	346,775,318
Allocation of net income for the period				
- Net income for the period after taxation	516,534,018	922,390,727	275,224,641	346,775,318
- Income already paid on units redeemed	(56,107,841)	(151,785,192)	(52,552,846)	(92,228,888)
	460,426,177	770,605,535	222,671,795	254,546,430
Accounting income available for distribution				
- Relating to capital gains	26,049,988	170,421,026	24,032,456	6,973,518
- Excluding capital gains	434,376,189	600,184,509	198,639,339	247,572,912
	460,426,177	770,605,535	222,671,795	254,546,430


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Company Secretary

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ANNEXURE-E
ATLAS STOCK MARKET FUND
FINANCIAL RESULTS
FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	Half year ended December 31,		Quarter ended December 31,	
	2025	2024	2025	2024
	(Rupees)			
INCOME				
Mark-up income	15,627,443	36,978,133	9,377,386	23,616,264
Dividend income	999,005,466	646,994,979	596,636,651	384,381,824
Realised gain on sale of investments - net	3,897,273,524	971,384,155	2,539,972,837	847,171,453
Net unrealised appreciation / (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	7,422,108,962	7,754,147,829	(1,068,920,228)	7,255,910,769
	11,319,382,486	8,725,531,984	1,471,052,609	8,103,082,222
Total income	12,334,015,395	9,409,505,096	2,077,066,646	8,511,080,310
EXPENSES				
Remuneration of Atlas Asset Management Limited - Management Company	582,257,870	269,793,151	298,658,719	162,857,246
Sindh sales tax on remuneration of the Management Company	87,338,681	40,468,973	44,798,808	24,428,587
Accounting and operational charges	-	41,252,598	-	20,775,606
Sindh sales tax on accounting and operational charges	-	6,187,890	-	3,116,341
Selling and marketing expenses	-	15,789,785	-	578,384
Sindh sales tax on selling and marketing expenses	-	2,368,468	-	86,758
Remuneration of Central Depository Company of Pakistan Limited - Trustee	19,912,705	9,924,490	10,207,345	5,750,098
Sindh sales tax on remuneration of Trustee	2,986,906	1,488,674	1,531,102	862,515
Annual fee to Securities and Exchange Commission of Pakistan	18,438,166	8,949,361	9,457,526	5,223,141
Transaction charges	80,620,234	34,263,456	42,273,595	27,144,540
Auditors' remuneration	690,893	544,578	345,447	272,289
Annual listing fee	31,507	15,754	23,630	7,877
Printing charges	-	51,482	-	51,571
Legal and professional charges	59,670	419,927	59,670	419,927
Bank charges	713	4,621	75	3,565
Total expenses	792,337,345	431,523,208	407,355,917	251,578,445
Net income for the period before taxation	11,541,678,050	8,977,981,888	1,669,710,729	8,259,501,865
Taxation	-	-	-	-
Net income for the period after taxation	11,541,678,050	8,977,981,888	1,669,710,729	8,259,501,865
Allocation of net income for the period				
- Net income for the period after taxation	11,541,678,050	8,977,981,888	1,669,710,729	8,259,501,865
- Income already paid on units redeemed	(1,647,458,440)	(181,008,418)	(1,179,410,123)	(163,272,863)
	9,894,219,610	8,796,973,470	490,300,606	8,096,229,002
Accounting income available for distribution				
- Relating to capital gains	9,894,219,610	8,725,531,984	490,300,606	8,096,229,002
- Excluding capital gains	-	71,441,486	-	-
	9,894,219,610	8,796,973,470	490,300,606	8,096,229,002

Zainab Kazim
Company Secretary

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ANNEXURE-F
ATLAS ISLAMIC MONEY MARKET FUND
FINANCIAL RESULTS
FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	For the Half Year Ended December 31,		For the Quarter ended December 31,	
	2025	2024	2025	2024
------(Rupees)-----				
INCOME				
Profit on investments and bank balances	523,902,047	551,094,579	294,927,893	231,195,844
Loss on sale of investments - net	(631,625)	(1,142,100)	(631,625)	(322,021)
Net unrealised appreciation on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	1,565,054	10,329,515	764,733	9,368,006
	933,429	9,187,415	133,108	9,045,985
Total income	524,835,476	560,281,994	295,061,001	240,241,829
EXPENSES				
Remuneration of Atlas Asset Management Limited - Management Company	3,222,814	7,322,944	839,772	3,824,398
Sindh sales tax on remuneration of the Management Company	483,422	1,098,442	125,966	573,660
Accounting and operational charges	-	960,929	-	805,495
Sindh sales tax on Accounting & operational charges	-	144,139	-	120,824
Selling and marketing charges	-	392,442	-	(320,282)
Sindh sales tax on selling and marketing Charges	-	211,981	-	105,072
Remuneration of the Central Depository Company of Pakistan Limited - Trustee	2,782,364	1,823,293	1,539,581	886,045
Sindh sales tax on remuneration of the Trustee	417,355	273,494	230,938	132,907
Fee to the Securities and Exchange Commission of Pakistan	3,794,134	2,486,308	2,099,431	1,208,241
Auditors' remuneration	197,495	181,026	98,747	90,513
Securities transaction cost	116,548	34,670	49,588	2,478
Amortization of preliminary expenses and floatation costs	72,718	72,717	36,360	36,358
Annual listing fee	31,507	15,754	23,716	7,877
Annual rating fee	141,208	128,476	70,604	13,915
Shariah advisory fee	124,800	48,000	100,800	24,000
Bank charges	118,018	91,109	79,306	32,100
Printing charges	-	98,444	-	98,444
Legal and professional charges	50,760	43,200	50,760	43,200
Total expenses	11,553,143	15,427,365	5,345,569	7,685,242
Net income for the period before taxation	513,282,333	544,854,629	289,715,432	232,556,587
Taxation	-	-	-	-
Net income for the period after taxation	513,282,333	544,854,629	289,715,432	232,556,587
Earnings per unit				
Allocation of net income for the period				
- Net income for the period after taxation	513,282,333	544,854,629	289,715,432	232,556,587
- Income already paid on units redeemed	(113,699,134)	(162,847,755)	(89,855,404)	(78,757,463)
	399,583,199	382,006,874	199,860,028	153,799,124
Accounting income available for distribution				
- Relating to capital gains	933,429	9,187,415	764,733	9,045,985
- Excluding capital gains	398,649,770	372,819,459	199,095,295	144,753,139
	399,583,199	382,006,874	199,860,028	153,799,124

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ANNEXURE-G
ATLAS ISLAMIC CASH FUND
FINANCIAL RESULTS
FOR THE PERIOD ENDED DECEMBER 31, 2025

	For the period ended December 31, 2025	For the period July 03, 2024 to December 31, 2024	For the Quarter ended December 31, 2025	For the Quarter ended December 31, 2024
-----Rupees-----				
INCOME				
Mark up and amortisation Income	66,585,657	74,662,324	37,957,756	43,659,190
Other income	-	-	-	67,091
Capital loss on sale of investments	(46,300)	-	(46,300)	-
Net unrealised appreciation on re-measurement of investment classified as 'financial assets at fair value through profit or loss'	321,137	3,769,646	257,540	3,011,956
Total income	66,860,494	78,431,970	38,168,996	46,738,237
EXPENSES				
Remuneration of Atlas Asset Management Limited - Management Company	2,114,132	353,069	1,277,981	262,905
Sindh sales tax on remuneration of the Management Company	317,120	52,960	191,697	39,436
Accounting and operational charges	-	180,831	-	161,539
Sindh sales tax on accounting and operational charges	-	27,125	-	24,231
Selling and marketing expenses	-	17,649	-	-
Sindh sales tax on selling and marketing expenses	-	2,647	-	-
Remuneration of the Central Depository Company of Pakistan Limited - Trustee	352,798	276,874	200,825	177,694
Sindh sales tax on remuneration of the Trustee	52,919	41,532	30,123	26,653
Fee to the Securities and Exchange Commission of Pakistan	481,089	377,556	273,853	242,310
Auditor's remuneration	266,666	243,908	133,333	121,954
Fund rating fee	96,814	88,118	48,407	29,566
Annual listing fee	31,507	268,438	23,630	134,220
Transaction charges	39,025	56,484	24,536	37,867
Printing and postage charges	-	2,973	-	2,973
Legal and professional charges	50,760	83,160	50,760	83,160
Shariah advisory fee	124,800	48,000	100,800	24,000
Bank charges	8,910	361	5,279	312
Amortisation of preliminary expenses and floatation cost	80,592	80,592	40,296	41,172
Total expenses	4,017,132	2,202,277	2,401,520	1,409,992
Net income for the period before taxation	62,843,362	76,229,693	35,767,476	45,328,245
Taxation	-	-	-	-
Net income for the period after taxation	62,843,362	76,229,693	35,767,476	45,328,245
Earnings Per Unit				
Allocation of net income for the period				
- Net income for the period after taxation	62,843,362	76,229,693	35,767,474	45,328,245
- Income already paid on units redeemed	(26,141,383)	(23,831,758)	(16,646,478)	(20,943,648)
	36,701,979	52,397,935	19,120,996	24,384,597
Accounting income available for distribution				
- Relating to capital gains	274,837	3,769,646	211,240	3,011,956
- Excluding capital gains	36,427,142	48,628,289	18,909,757	21,372,641
	36,701,979	52,397,935	19,120,996	24,384,597

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ANNEXURE-H

**ATLAS ISLAMIC INCOME FUND
FINANCIAL RESULTS**

FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	For the Half year ended December 31, 2025	For the Half year 2024 to December 31, 2024	For the Quarter ended December 31, 2025	For the Quarter ended December 31, 2024
	-----Rupees-----			
Income				
Markup income	213,015,989	197,677,981	94,203,118	89,519,609
Capital (loss) / gain on sale of investments - net	(31,625)	18,998,439	23,125	19,043,689
Net unrealised appreciation / (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	(3,193,188)	26,597,156	(1,341,058)	10,552,436
Other Income	-	-	-	182,346
	(3,224,813)	45,595,595	(1,317,933)	29,778,471
Total income	209,791,177	243,273,576	92,885,186	119,298,080
Expenses				
Remuneration of Atlas Asset Management Limited - Management Company	7,591,888	4,062,425	3,678,613	2,292,784
Sindh sales tax on remuneration of the Management Company	1,138,790	609,367	551,795	343,916
Accounting and operational charges	-	977,227	-	610,192
Sindh sales tax on accounting and operational charges	-	146,584	-	91,529
Selling and marketing expense	-	244,707	-	-
Sindh sales tax on Selling and Marketing Expense	-	101,504	(125,848)	37,446
Remuneration of the Central Depository Company of Pakistan Limited-Trustee	1,528,718	1,038,682	689,745	588,555
Sindh sales tax on remuneration of the Trustee	229,309	155,804	229,309	88,283
Fee to the Securities and Exchange Commission of Pakistan	1,528,714	1,038,679	689,741	588,557
Auditors remuneration	320,685	293,017	160,343	146,509
Securities transaction cost	56,912	56,413	30,128	55,273
Annual listing fee	31,507	15,754	23,630	7,878
Annual rating fee	299,406	272,292	149,703	28,980
Printing charges	-	34,271	-	34,271
Shariah advisory fee	140,400	108,000	86,400	54,000
Bank charges	11,170	56,195	4,144	47,216
Legal and professional charges	50,760	43,200	50,760	43,200
Total expenses	12,928,259	9,254,121	6,218,463	5,058,589
Net income for the period before taxation	196,862,918	234,019,455	86,666,723	114,239,491
Taxation	-	-	-	-
Net income for the period after taxation	196,862,918	234,019,455	86,666,723	114,239,491
Earning per unit				
Allocation of net income for the period				
- Net income for the period	196,862,918	234,019,455	86,666,726	114,239,490
- Income already paid on units redeemed	(67,534,461)	(55,754,927)	(40,034,996)	(40,526,186)
	129,328,458	178,264,528	46,631,731	73,713,304
Accounting income available for distribution:				
- Relating to capital gains	-	45,595,595	-	29,778,471
- Excluding capital gains	129,328,458	132,668,933	46,631,731	43,934,833
	129,328,458	178,264,528	46,631,731	73,713,304

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ANNEXURE-I

ATLAS ISLAMIC STOCK FUND

FINANCIAL RESULTS

FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	Half year ended December 31,		Quarter ended December 31,	
	2025	2024	2025	2024
------(Rupees)-----				
INCOME				
Profit on savings accounts with banks	5,843,711	23,978,523	459,997	19,489,083
Dividend income	276,625,239	183,390,420	198,962,968	111,306,932
Net realised gain on sale of investments	902,166,897	422,619,119	660,642,159	362,251,136
Net unrealised appreciation / (diminution) on re-measurement of investments classified as 'financial assets at fair value through profit or loss'	2,357,148,007	2,717,363,005	(730,207,514)	2,689,066,677
	3,259,314,904	3,139,982,124	(69,565,355)	3,051,317,813
Total income	3,541,783,854	3,347,351,067	129,857,610	3,182,113,828
EXPENSES				
Remuneration of Atlas Asset Management Limited - Management Company	199,508,805	98,949,758	105,639,231	59,979,248
Sindh sales tax on remuneration of the Management Company	29,926,321	14,842,464	15,848,885	8,996,887
Accounting and operational charges	-	14,465,097	-	7,619,983
Sindh sales tax on accounting and operational charges	-	2,169,765	-	1,142,997
Selling and marketing expenses	-	5,790,104	-	171,450
Sindh sales tax on selling and marketing expenses	-	868,516	-	30,525
Remuneration of Central Depository Company of Pakistan Limited - Trustee	7,154,403	3,961,798	3,774,029	2,268,612
Sindh sales tax on remuneration of the Trustee	1,073,160	594,270	566,104	340,292
Fee to Securities and Exchange Commission of Pakistan	6,317,779	3,284,804	3,345,876	1,915,729
Transaction charges	23,876,116	13,236,084	13,916,210	10,228,020
Auditors' remuneration	690,892	544,577	345,446	272,288
Shariah advisory fee	312,000	120,000	252,000	60,000
Annual listing fee	31,507	15,754	23,630	7,877
Printing charges	-	95,614	-	95,614
Legal and professional charges	59,670	123,260	59,670	123,260
Bank charges	38,034	10,080	32,074	2,182
Total expenses	268,988,687	159,071,945	143,823,155	93,254,964
Net income for the period before taxation	3,272,795,167	3,188,279,122	(13,965,545)	3,088,858,864
Taxation	-	-	-	-
Net income for the period after taxation	3,272,795,167	3,188,279,122	(13,965,545)	3,088,858,864
Allocation of net income for the period				
- Net income for the period after taxation	3,272,795,167	3,188,279,122	-	3,088,858,864
- Income already paid on units redeemed	(409,818,496)	(176,847,763)	-	(170,951,328)
	2,862,976,671	3,011,431,359	-	2,917,907,536
Accounting income available for distribution				
- Relating to capital gains	2,862,976,671	3,011,431,359	-	2,917,907,536
- Excluding capital gains	-	-	-	(133,474,369)
	2,862,976,671	3,011,431,359	-	2,784,433,167

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	For the half year ended December 31, 2025				For the half year ended December 31, 2024			
	Aggressive Allocation Islamic Plan	Moderate Allocation Islamic Plan	Conservative Allocation Islamic Plan	Total	Aggressive Allocation Islamic Plan	Moderate Allocation Islamic Plan	Conservative Allocation Islamic Plan	Total
Rupees								
INCOME								
Profit on deposits with banks	1,091,009	428,858	524,165	2,044,032	489,236	444,620	358,469	1,292,325
Capital gain on sale of investments at fair value through income statement - net	-	-	-	-	-	-	11,570	11,570
Net unrealised appreciation on re-measurement of investments classified as 'financial assets' at fair value through profit or loss'	92,202,129	74,482,030	47,838,350	214,522,509	97,236,467	80,801,099	54,100,053	232,137,619
	92,202,129	74,482,030	47,838,350	214,522,509	97,236,467	80,801,099	54,111,623	232,149,189
	93,293,138	74,910,888	48,362,515	216,566,540	97,725,703	81,245,719	54,470,092	233,441,513
EXPENDITURE								
Remuneration to Atlas Asset Management Company - Management Company	93,310	50,117	62,023	205,450	44,741	34,396	29,875	109,012
Sindh sales tax on remuneration of the Management Company	13,997	7,518	9,303	30,818	6,711	5,160	4,481	16,352
Accounting & operational charges	-	-	-	-	231,301	231,124	224,288	686,713
Sindh sales tax on accounting & operational charges	-	-	-	-	34,695	34,669	33,643	103,007
Remuneration to the Central Depository Company of Pakistan Limited	153,409	138,829	122,736	414,974	95,242	95,169	92,354	282,765
Sindh sales tax on remuneration of the Trustee	23,011	20,824	18,410	62,246	14,286	14,275	13,853	42,414
Annual fee - Securities and Exchange Commission of Pakistan	186,382	168,579	149,036	503,897	115,651	115,562	112,144	343,356
Auditor's remuneration	117,086	117,086	117,086	351,257	109,252	109,252	109,252	327,756
Annual listing fee	10,502	10,502	10,502	31,507	5,251	5,251	5,251	15,754
Printing charges	-	-	-	-	3,787	3,825	3,783	11,394
Legal and professional charges	19,890	19,890	19,890	59,670	16,920	16,920	16,920	50,760
Shariah advisory fee	52,000	52,000	52,000	156,000	20,000	20,000	20,000	60,000
Bank charges	5,674	6,302	7,387	19,363	3,171	3,108	1,211	5,691
	675,161	591,647	568,375	1,835,182	701,008	686,911	667,055	2,054,974
Net income for the period before taxation	92,617,977	74,319,241	47,794,140	214,731,358	97,024,695	80,558,808	53,803,037	231,386,539
Taxation	-	-	-	-	-	-	-	-
Net income for the period after taxation	92,617,977	74,319,241	47,794,140	214,731,358	97,024,695	80,558,808	53,803,037	231,386,539
Earning per unit								
Allocation of net income for the period:								
Net income for the period after taxation	92,617,977	74,319,241	47,794,140		97,024,695	80,558,808	53,803,037	
Income already paid on units redeemed	(652,823)	(126,875)	(377,350)		(697,686)	(44,295)	(1,405)	
	91,965,154	74,192,366	47,416,790		96,327,009	80,514,513	53,801,632	
Accounting income available for distribution:								
-Relating to capital gains	91,965,154	74,192,366	47,416,790		96,327,009	80,514,513	53,801,632	
-Excluding capital gains	-	-	-		-	-	-	
	91,965,154	74,192,366	47,416,790		96,327,009	80,514,513	53,801,632	

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Atlas Asset Management

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ANNEXURE-J
ATLAS ISLAMIC FUND OF FUNDS
FINANCIAL RESULTS
FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	For the quarter ended December 31, 2025				For the quarter ended December 31, 2024			
	Aggressive Allocation Islamic Plan	Moderate Allocation Islamic Plan	Conservative Allocation Islamic Plan	Total	Aggressive Allocation Islamic Plan	Moderate Allocation Islamic Plan	Conservative Allocation Islamic Plan	Total
Rupees								
INCOME								
Profit on deposits with banks	719,631	344,920	348,172	1,412,723	204,179	228,067	217,173	649,419
Capital gain on sale of investments at fair value through income statement - net	-	-	-	-	-	-	-	-
Net unrealised appreciation on re-measurement of investments classified as financial assets 'at fair value through profit or loss'	2,580,050	3,044,175	4,958,920	10,583,145	91,752,818	73,677,346	45,183,404	210,613,568
	2,580,050	3,044,175	4,958,920	10,583,145	91,752,818	73,677,346	45,183,404	210,613,568
Total income	3,299,681	3,389,095	5,307,092	11,995,867	91,956,997	73,905,413	45,400,577	211,262,987
EXPENDITURE								
Remuneration to Atlas Asset Management Company - Management Company	57,887	40,564	46,893	145,344	30,561	24,631	24,469	79,661
Sindh sales tax on remuneration of the Management Company	8,684	6,085	7,032	21,801	4,584	3,695	3,664	11,943
Accounting & operational charges	-	-	-	-	127,427	125,461	119,358	372,246
Sindh sales tax on accounting & operational charges	-	-	-	-	19,114	18,820	17,904	55,838
Remuneration of The Central Depositors Company of Pakistan Limited	82,583	73,294	64,314	220,191	52,470	51,661	49,147	153,278
Sindh sales tax on remuneration of the Trustee	12,387	10,994	9,647	33,029	7,870	7,749	7,372	22,991
Fee to Securities and Exchange Commission of Pakistan	100,279	89,001	78,098	267,378	63,713	62,731	59,679	186,123
Auditors' remuneration	57,298	57,298	57,298	171,893	54,651	54,652	54,651	163,954
Annual listing fee	7,876	7,876	7,876	23,629	2,626	2,626	2,626	7,878
Printing charges	-	-	-	-	3,787	3,825	3,783	11,395
Legal and professional charges	19,890	19,890	19,890	59,670	16,920	16,920	16,920	50,760
Shariah advisory fee	42,000	42,000	42,000	126,000	10,000	10,000	10,000	30,000
Bank charges	175	117	203	495	1,612	515	31	2,158
Total expenses	389,059	347,119	333,253	1,069,430	395,335	383,285	369,604	1,148,224
Net income for the period before taxation	2,910,621	3,041,976	4,973,839	10,926,437	91,561,662	73,522,128	45,030,973	210,114,763
Taxation	-	-	-	-	-	-	-	-
Net income for the period after taxation	2,910,621	3,041,976	4,973,839	10,926,437	91,561,662	73,522,128	45,030,973	210,114,763
Earning per unit								
Allocation of net income for the period:								
Net income for the period after taxation	2,910,621	3,041,976	4,973,839		91,561,662	73,522,128	45,030,974	
-Income already paid on Units redeemed	(697,686)	(44,295)	(1,405)		(712,402)	(59,159)	24,659	
	2,212,935	2,997,681	4,972,434		90,849,259	73,462,969	45,055,633	
Accounting income / (loss) available for distribution:								
-Relating to capital gains	2,580,050	3,044,175	4,958,920		90,843,360	73,390,760	44,873,413	
-Excluding capital gains	(367,115)	(46,494)	13,514		5,898	72,209	182,220	
	2,212,935	2,997,681	4,972,434		90,849,259	73,462,969	45,055,633	

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ANNEXURE-K
ATLAS ISLAMIC DEDICATED STOCK FUND
FINANCIAL RESULTS
FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	For the Half Year Ended December 31,		For the Quarter Ended December 31,	
	2025	2024	2025	2024
	----- Rupees -----		-----Rupees-----	
INCOME				
Profit on bank balances	393,771	1,950,631	382,145	1,763,670
Dividend income	19,969,509	16,097,554	13,823,243	9,826,223
Capital gain on sale of investments - net	82,173,881	26,209,019	57,364,696	20,310,494
Net unrealised appreciation / (diminution) on re-measurement of investment classified as 'financial assets at fair value through profit or loss	176,006,617	245,756,833	(58,938,688)	243,478,796
	258,180,498	271,965,852	(1,573,992)	263,789,290
Total income	278,543,778	290,014,037	12,631,396	275,379,183
EXPENSES				
Remuneration of Atlas Asset Management Limited - Management Company	14,629,175	9,377,405	7,272,309	5,556,523
Sindh sales tax on remuneration of the Management Company	2,194,376	1,406,611	1,090,846	833,478
Accounting and operational charges	-	1,291,452	-	663,640
Sindh sales tax on accounting and operational charges	-	193,718	-	99,546
Remuneration of the Central Depository Company of Pakistan Limited - Trustee	977,292	604,719	486,834	354,007
Sindh sales tax on remuneration of the Trustee	146,594	90,708	73,025	53,101
Fee to the Securities and Exchange Commission of Pakistan	463,257	287,241	230,289	168,153
Shariah advisory fee	124,800	48,000	100,800	24,000
Auditors' remuneration	396,773	362,188	198,386	181,094
Annual listing fee	31,507	15,754	23,630	7,877
Securities transaction cost	2,137,495	856,606	1,210,881	664,429
Printing and postage charges	-	7,804	-	7,804
Legal and professional charges	50,760	123,260	50,760	123,260
Bank charges	26	9,459	-	7,860
Total expenses	21,152,056	14,674,925	10,737,760	8,744,772
Net income for the period before taxation	257,391,722	275,339,112	1,893,636	266,634,411
Taxation	-	-	-	-
Net income for the period after taxation	257,391,722	275,339,112	1,893,636	266,634,411
Earnings per unit				
Allocation of net income for the period				
- Net income for the period after taxation	257,391,722	275,339,112	1,893,636	266,634,411
- Income already paid on units redeemed	(24,080,670)	(7,934,834)	(33,963,236)	(7,934,834)
	233,311,052	267,404,278	(32,069,600)	258,699,577
Accounting income available for distribution:				
-Relating to capital gain / (loss)	233,311,052	267,404,278	(1,573,992)	263,789,290
-Excluding capital gain / (loss)	-	-	(30,495,608)	(5,089,713)
	233,311,052	267,404,278	(32,069,600)	258,699,577

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