

***Audited
Financial Statements***

of

**COMPREHENSIVE DISASTER RESPONSE
SERVICES**

For the year ended June 30, 2025



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Garden Town, Lahore.

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Auditors' report

Opinion

We have audited the financial statements of **COMPREHENSIVE DISASTER RESPONSE SERVICES**, which comprise the Statement of Financial Position as at June 30, 2025, Statement of Income and Expenditure, Statement of Other Comprehensive Income, Statement of Cash Flows, Statement of Changes in Retained Funds for the year ended, and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of **COMPREHENSIVE DISASTER RESPONSE SERVICES**, as at June 30, 2025 and the Statement of Income and Expenditure, Statement of Other Comprehensive Income, Statement of Changes in Retained Funds and its cash flows for the year ended and notes to the financial statements in accordance with the approved accounting and reporting standards as applicable in Pakistan.

Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the **COMPREHENSIVE DISASTER RESPONSE SERVICES**, in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (The code), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management

The management committee is responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting and reporting standards as applicable in Pakistan, and for such internal control as the management committee determines is necessary to enable the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management committee is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Fatima and Co.

Fatima and Company
Chartered Accountants
Audit Engagement Partner:
Fatima Shumalla
Date: 04 October 2025
Lahore



**COMPREHENSIVE DISASTER RESPONSE SERVICES
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025**

	Note	2025		2024	
		PAK Rupees	US Dollars	PAK Rupees	US Dollars
PROPERTY AND ASSETS					
NON-CURRENT ASSETS					
Operating fixed assets	4	<u>17,443,459</u>	<u>62,443</u>	<u>16,447,123</u>	<u>58,051</u>
		17,443,459	62,443	16,447,123	58,051
CURRENT ASSETS					
General stock- medicines		220,730	790	1,034,365	3,651
Advances, deposits and prepayments	5	10,886,834	38,972	16,500,960	58,241
Cash and bank balances	6	87,728,709	314,046	113,074,193	399,104
		98,836,273	353,808	130,609,518	460,996
TOTAL ASSETS		<u>116,279,733</u>	<u>416,251</u>	<u>147,056,641</u>	<u>519,048</u>
CURRENT LIABILITIES					
Accrued expenses and other payables	7	42,629,825	152,604	11,510,583	40,627
CONTINGENCIES AND COMMITMENTS					
	8	-	-	-	-
NON CURRENT LIABILITIES					
Restricted funds	9	39,793,531	142,450	101,793,531	359,288
NET ASSETS		<u>33,856,376</u>	<u>121,197</u>	<u>33,752,527</u>	<u>119,132</u>
REPRESENTED BY:					
Retained funds		33,856,376	121,197	33,752,527	119,132
		<u>33,856,376</u>	<u>121,197</u>	<u>33,752,527</u>	<u>119,132</u>

The annexed notes form an integral part of these financial statements.


CHAIRMAN




TRUSTEE

**COMPREHENSIVE DISASTER RESPONSE SERVICES
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025		2024	
		PAK Rupees	US Rupees	PAK Rupees	US Dollars
INCOME					
Donations and Grants	10	535,757,876	1,917,873	496,081,028	1,750,957
Other Income	11	1,713,390	6,133	1,475,420	5,208
		<u>537,471,266</u>	<u>1,924,007</u>	<u>497,556,448</u>	<u>1,756,164</u>
EXPENDITURE					
Program expenses	12	490,100,887	1,754,433	449,899,749	1,587,956
Administration expenses	13	47,266,530	169,202	47,250,738	166,775
		<u>537,367,417</u>	<u>1,923,635</u>	<u>497,150,487</u>	<u>1,754,731</u>
SURPLUS FOR THE YEAR		<u>103,849</u>	<u>372</u>	<u>405,961</u>	<u>1,433</u>

The annexed notes form an integral part of these financial statements.


CHAIRMAN




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**COMPREHENSIVE DISASTER RESPONSE SERVICES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025**

	2025		2024	
	PAK Rupees	US Dollars	PAK Rupees	US Dollars
CASH FLOWS FROM OPERATING ACTIVITIES				
Surplus for the year	103,849	372	405,961	1,433
Depreciation for the year	3,357,992	12,021	3,652,347	12,891
Cash flow before working capital changes	3,461,841	12,392	4,058,308	14,324
CHANGES IN WORKING CAPITAL				
(Increase)/decrease in inventories-Medicines	813,635	2,913	1,263,648	4,460
(Increase)/decrease in advances, deposits & prepayments	5,614,126	20,097	6,025,521	21,268
Increase/(decrease) in accrued expense & other payable	31,119,243	111,399	(337,749)	(1,192)
	37,547,003	134,408	6,951,421	24,536
Net cash generated from operating activities	41,008,844	146,801	11,009,729	38,860
CASH FLOW FROM INVESTING ACTIVITIES				
Payment for capital expenditure	(4,354,328)	(15,587)	(9,019,677)	(31,836)
Net cash from investing activities	(4,354,328)	(15,587)	(9,019,677)	(31,836)
CASH FLOW FROM FINANCING ACTIVITIES				
Increase / (Decrease) restricted funds	(62,000,000)	(221,944)	45,000,000	158,831
Net increase in cash and cash equivalents	(25,345,484)	(90,730)	46,990,052	165,855
Cash & cash equivalents at beginning of the year	113,074,193	404,776	66,084,141	233,249
Cash & cash equivalents at end of the year	87,728,709	314,046	113,074,193	399,104

The annexed notes form an integral part of these financial statements.


CHAIRMAN




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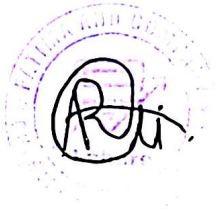
**COMPREHENSIVE DISASTER RESPONSE SERVICES
STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025		2024	
		PAK	US	PAK Rupees	US Dollars
Surplus for the year		103,849	372	405,961	1,433
Other comprehensive income		-	-	-	-
TOTAL COMPREHENSIVE INCOME		<u>103,849</u>	<u>372</u>	<u>405,961</u>	<u>1,433</u>

The annexed notes form an integral part of these financial statements.



CHAIRMAN





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**COMPREHENSIVE DISASTER RESPONSE SERVICES
STATEMENT OF CHANGES IN RETAINED FUNDS
FOR THE YEAR ENDED JUNE 30, 2025**

	2025		2024	
	PAK Rupees	US Dollars	PAK Rupees	US Dollars
Balance as at July 01	33,752,527	119,132	33,346,566	132,144
Total comprehensive income for the year	103,849	372	405,961	1,433
Adjustment on translation	-	1,693	-	(14,445)
Balance as at June 30	33,856,376	121,197	33,752,527	119,132

The annexed notes form an integral part of these financial statements.


CHAIRMAN




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COMPREHENSIVE DISASTER RESPONSE SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

1 LEGAL STATUS AND OPERATIONS

The Comprehensive Disaster Response Services - CDRS (the Trust) was registered on October 10, 2016 under the Trust Act 1882 vide Registration No 2273. The primary objectives of the Trust are to aid, assist, set up, maintain, administer and run hospitals, nursing homes, laboratories, mother and child care centers, clinics or other centers concerned directly or indirectly with the care of human body, food and medical support of animals and promoting welfare of public at large at any place or places within Pakistan including Gilgit Baltistan, FATA and PATA and Azad Jammu and Kashmir.

The registered office of the Trust is situated at House No 27B, Street No 687, Sector G-13/3, Islamabad.

2 STATEMENT OF COMPLIANCE AND SIGNIFICANT ESTIMATES

2.1 Statement of compliance

These financial statements have been prepared in accordance with approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of Revised Accounting and Financial Reporting Standards for "Small-Sized Entities" (SSEs) and Accounting Standard for Not for Profit Organizations (NPOs) issued by the Institute of Chartered Accountants of Pakistan.

2.2 Significant estimates

The preparation of these financial statements in conformity with Accounting and Financial Reporting Standards for SSEs requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgment about carrying value of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which estimates are revised if the revision affects only that year, or in the year of the revision and any future year affected.

2.3 Property and equipment

The Trust reviews the useful lives of property and equipment on regular basis. Any change in the estimates in future years might affect the carrying amounts of the respective items of property and equipment with a corresponding effect on the depreciation charge and impairment.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Basis of preparation

These financial statements have been prepared under the historical cost convention except as other wise stated in the respective policies and notes given hereunder.

3.2 Taxation

The Trust is eligible for hundred percent (100%) tax credit on taxes payable under clause (a) of sub-section 2 of section 100C of the Income Tax Ordinance, 2001, introduced under the Finance Act, 2014.

3.3 Operating fixed assets

Operating fixed assets are stated at cost less accumulated depreciation and impairment. Depreciation on all operating fixed assets is charged using diminishing balance method at the rate specified in note 4 without taking in account the residual value. Depreciation is charged on additions and deletions from and upto the month in which such addition or deletion takes place.

Maintenance and normal repairs are charged to revenue as and when incurred. Major renewals and improvements are capitalised and the assets so replaced, if any, are retired.

Gains or losses on disposal of property and equipment are charged to the income and expenditure account.

3.4 Cash and cash equivalent

Cash and cash equivalents are carried at cost and comprise of cash in hand and balances with banks.



**COMPREHENSIVE DISASTER RESPONSE SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

3.5 Provisions

Provisions are recognised when the Trust has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation.

3.6 Unrestricted Fund

Fund that is not subject to donor-imposed restrictions, normally used to meet the working capital requirements of the Trust. Unrestricted grants are recognized on receipt basis directly in the income and expenditure account.

3.7 Restricted Fund

Fund that is subject to donor-imposed restrictions may require the passage of time or the occurrence of a specific event to become available for use.

3.8 Foreign currency translations

Foreign currency transactions are accounted for at the exchange rate prevailing at the date of the transaction or the average monthly rate. Monetary assets and liabilities in foreign currencies at the balance sheet date are translated into rupees at exchange rates prevailing at that date. Exchange gains and losses are charged to income and expenditure account.

3.9 Grants and Income recognition

- a) Voluntary donations and contributions are recognized on receipt basis.
- b) Income on bank placements is recognized on accrual basis.



COMPREHENSIVE DISASTER RESPONSE SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

4 OPERATING FIXED ASSETS - YEAR 2025

	COST				Rate	DEPRECIATION				Net value as at June 30, 2025
	Opening	Additions	Disposal	As at June 30, 2025		Opening	For the year	Disposal	As at June 30, 2025	
	----- Rupees -----					----- Rupees -----				
Electric equipment	7,192,959	1,169,630	-	8,362,589	15%	1,980,472	957,318	-	2,937,790	5,424,799
Furniture, fixture & fittings	1,653,962	372,000	-	2,025,962	10%	398,833	162,713	-	561,546	1,464,416
Medical equipment	1,450,700	-	-	1,450,700	15%	768,492	102,331	-	870,823	579,877
Computer and equipment	4,956,974	694,901	-	5,651,875	30%	3,218,718	729,947	-	3,948,665	1,703,210
General Equipment	5,962,689	150,000	-	6,112,689	30%	2,425,323	1,106,210	-	3,531,533	2,581,156
Vehicles	4,901,743	1,967,797	-	6,869,540	5%	880,065	299,474	-	1,179,539	5,690,001
TOTAL IN PKR	26,119,027	4,354,328	-	30,473,355		9,671,904	3,357,992	-	13,029,896	17,443,459
TOTAL IN USD	93,499	15,587	-	109,087		34,623	12,021	-	46,644	62,443

4.1 OPERATING FIXED ASSETS - YEAR 2024

	COST				Rate	DEPRECIATION				Net value as at June 30, 2024
	Opening	Additions	Disposal	As at June 30, 2024		Opening	For the year	Disposal	As at June 30, 2024	
	----- Rupees -----					----- Rupees -----				
Electric equipment	3,493,508	3,699,451	-	7,192,959	15%	1,060,621	919,851	-	1,980,472	5,212,487
Furniture, fixture & fittings	1,351,962	302,000	-	1,653,962	10%	259,375	139,459	-	398,833	1,255,129
Medical equipment	1,450,700	-	-	1,450,700	15%	648,102	120,390	-	768,492	682,208
Computer and equipment	4,363,974	593,000	-	4,956,974	30%	2,473,752	744,967	-	3,218,718	1,738,256
General Equipment	1,537,463	4,425,226	-	5,962,689	30%	909,309	1,516,014	-	2,425,323	3,537,366
Vehicles	4,901,743	-	-	4,901,743	5%	668,398	211,667	-	880,065	4,021,678
TOTAL IN PKR	17,099,350	9,019,677	-	26,119,027		6,019,557	3,652,347	-	9,671,904	16,447,123
TOTAL IN USD	60,353	31,836	-	92,189		21,246	12,891	-	34,138	58,051



COMPREHENSIVE DISASTER RESPONSE SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

		2025		2024	
		PKR	USD	USD	USD
5	ADVANCES, DEPOSITS AND PREPAYMENTS				
	Advances for expenses	1,525,223	5,460	6,883,349	24,295
	Security deposit - office and accomodation	2,220,000	7,947	2,415,000	8,524
	Prepaid Rent	300,000	1,074	360,000	1,271
	Advance to creatures comfort project	519,901	1,861	619,901	2,188
	Loan to employees	4,245,261	15,197	4,146,261	14,635
	Advance tax fbr	2,057,696	7,366	2,057,696	7,263
	Withholding income tax - Banks	14,672	53	14,672	52
	Withholding income tax - PTCL	4,081	15	4,081	14
		<u>10,886,834</u>	<u>38,972</u>	<u>16,500,960</u>	<u>58,241</u>
6	CASH AND BANK BALANCES				
	Cash in hand	2,941,414	10,529	1,713,276	6,047
	Cash at bank	84,787,295	303,516	111,360,917	393,057
		<u>87,728,709</u>	<u>314,046</u>	<u>113,074,193</u>	<u>399,104</u>
7	ACCRUED EXPENSES AND OTHER PAYABLES				
	Salary payable	4,756,333	17,026	5,795,116	20,454
	Audit fee payable	165,000	591	275,000	971
	Miscellaneous payable	37,708,492	134,987	5,440,466	19,203
		<u>42,629,825</u>	<u>152,604</u>	<u>11,510,583</u>	<u>40,627</u>
8	CONTINGENCIES AND COMMITMENTS				
	No significant contingencies or commitments existed on the balance sheet date.				
9	RESTRICTED FUNDS				
	Opening balance	101,793,531	364,394	56,793,531	200,457
	Moved to restricted funds during year	(62,000,000)	(221,944)	45,000,000	158,831
		<u>39,793,531</u>	<u>142,450</u>	<u>101,793,531</u>	<u>359,288</u>
10	DONATIONS AND GRANTS				
	Donations from funds raising events outside Pakistan	339,327,750	1,214,705	269,907,923	952,661
	Donations received from individuals within Pakistan	53,883,548	192,889	78,071,747	275,560
	Donation:Organisations Within Pakistan:MPCL	63,390,028	226,920	153,483,035	541,730
	Donation:Organisations Within Pakistan:OGDCL	13,676,230	48,957	-	-
	Donation from Brig. Sahib Dad Khan Welfare Trust	3,480,320	12,459	865,768	3,056
	Donations: Miscellaneous organizations	-	-	27,564,659	97,292
	Grant from GIZ	-	-	11,187,897	39,489
	Utilized / (Retained) as restricted funds	62,000,000	221,944	(45,000,000)	(158,831)
		<u>535,757,876</u>	<u>1,917,873</u>	<u>496,081,028</u>	<u>1,750,957</u>
11	OTHER INCOME				
	This represents income received from Swat OPD.	1,713,390	6,133	1,475,420	5,208



COMPREHENSIVE DISASTER RESPONSE SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

	2025		2024	
	PKR	USD	PKR	USD
12 PROGRAM EXPENSES				
Salaries and benefits	66,782,395	239,064	72,370,837	255,439
Donation of medicines and medical supplies	81,536,910	291,881	43,419,908	153,254
Donation of clothing for poor	625,395	2,239	1,324,323	4,674
Donations in kind	6,866,516	24,580	3,950,248	13,943
Donation for food aid	65,893,350	235,881	71,067,436	250,838
Donation for animal welfare projects	44,553,618	159,490	32,924,932	116,211
Donations for school construction	2,922,191	10,461	20,899,369	73,766
Donations for shelter construction	-	-	11,884,169	41,946
Donation for clean water projects	35,186,830	125,960	48,490,523	171,151
Donations:gravity flow system	8,309,299	29,745	8,696,937	30,697
Educational support - individual and schools	4,552,758	16,298	6,991,570	24,677
Donation to individuals and family support	3,568,674	12,775	19,079,350	67,342
Donation for special patient support	-	-	904,542	3,193
Donation for other construction projects	96,833,873	346,640	31,901,762	112,600
Donations:Electricity Support (Roshni Project)	-	-	60,000	212
Donations:Hope Uplift Foundation	-	-	5,974,642	21,088
Donation for empowerment	4,038,633	14,457	4,449,078	15,703
Donation for mosque construction	1,442,000	5,162	1,124,000	3,967
Food for employees, volunteers and guests	12,628,438	45,207	13,049,841	46,060
Hotel accommodation in field	3,179,062	11,380	2,960,106	10,448
Vehicle rent	3,978,118	14,241	3,699,512	13,058
Facility building rent	13,991,643	50,086	12,085,604	42,657
Vehicle rent of ambulance / others	-	-	703,200	2,482
Vehicle fuel	7,167,382	25,657	6,808,303	24,030
Repair and maintenance	3,630,007	12,994	1,526,657	5,388
General supplies	3,107,784	11,125	3,537,181	12,485
General, electrical and computer accessories	275,250	985	64,980	229
Generator fuel	439,087	1,572	438,045	1,546
Cleaning supplies	1,757,944	6,293	1,177,631	4,157
Depreciation	1,678,996	6,010	1,826,173	6,446
Transportation	2,761,702	9,886	1,986,842	7,013
Highway toll and parking fee	183,097	655	156,355	552
Labor charges	456,726	1,635	496,067	1,751
Printing and stationery	579,737	2,075	611,066	2,157
Utilities	6,440,860	23,057	6,545,060	23,101
Communication	1,417,741	5,075	1,252,384	4,420
Janitorial services	550,863	1,972	362,220	1,278
Professional fee	2,229,250	7,980	2,461,791	8,689
Miscellaneous	534,758	1,914	2,637,106	9,308
	<u>490,100,887</u>	<u>1,754,433</u>	<u>449,899,749</u>	<u>1,587,956</u>



COMPREHENSIVE DISASTER RESPONSE SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

	2025		2024	
	PKR	USD	PKR	USD
13 ADMINISTRATION EXPENSES				
Salaries and benefits	6,223,331	22,278	7,549,849	26,648
Office rent	5,317,515	19,035	5,784,555	20,417
Food for employees, volunteers and guests	3,054,510	10,934	3,262,460	11,515
Medication for employees	671,666	2,404	761,171	2,687
Professional fee	1,980,092	7,088	3,491,359	12,323
Highway toll and parking fee	20,344	73	17,373	61
Audit fee	165,000	591	150,000	529
General supplies	2,071,856	7,417	2,358,121	8,323
General, electrical and computer accessories	275,250	985	64,980	229
Cleaning supplies	1,203,614	4,309	799,407	2,822
Communication	157,527	564	139,154	491
Depreciation	1,678,996	6,010	1,826,173	6,446
Vehicle rent	3,789,798	13,566	3,699,512	13,058
Vehicle fuel	7,167,382	25,657	6,808,303	24,030
Repair and maintenance	3,630,007	12,994	1,526,657	5,388
Travelling - bus and cabs	1,341,638	4,803	526,618	1,859
CDRS promo expenses	154,951	555	512,000	1,807
Janitorial services	596,728	2,136	753,250	2,659
Air fare	563,555	2,017	974,203	3,439
Labor charges	1,065,694	3,815	1,157,489	4,085
Postage and delivery	338,309	1,211	104,981	371
Utility bills	2,748,027	9,837	2,688,625	9,490
Printing and stationery	1,352,719	4,842	1,425,820	5,033
Vehicle Fabrication & Branding	217,182	777	-	-
Miscellaneous	1,418,882	5,079	794,235	2,803
Bank charges	61,959	222	74,446	263
	<u>47,266,530</u>	<u>169,202</u>	<u>47,250,738</u>	<u>166,775</u>

14 TRANSACTIONS WITH RELATED PARTIES

The related parties comprise of affiliates of the Trust, chairman, trustee, key management personnel and entities over which the chairman or trustees are able to exercise significant influence. No transactions with the related parties occurred during the year.

15 FUND MANAGEMENT

The Board of Trustees of the Trust monitors the performance along with the related funds requirement.

16 GENERAL

All figures in the financial statements have been rounded off to the nearest rupee/dollar.

17 DATE OF AUTHORISATION

These financial statements have been authorised for issue by the Board of Trustees on

4/10/2025


CHAIRMAN


TRUSTEE

