



M/S. DUA - E - FATIMA FOUNDATION

INCOME AND EXPENDITURE
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
JUNE 30, 2025

SHAHID HABIB & CO.
CHARTERED ACCOUNTANTS

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Shahid Habib & Co.

Chartered Accountants

INDEPENDENT AUDITORS' REPORT

To the trustees of DUA - E - FATIMA FOUNDATION

Opinion

We have audited the annexed financial statements of DUA - E - FATIMA FOUNDATION (the foundation), which comprise the statement of financial position as at June 30, 2025, and the income and expenditure account and a summary of significant accounting policies and other explanatory information ('the financial statements'), and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion, the accompanying financial statements present fairly, in all material aspects, the financial position of organization as at June 30, 2025 and of its financial performance in accordance with the approved accounting and reporting standards as applicable in Pakistan.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company 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 / Institute of Cost and Management Accountants (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 and those charged Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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.

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As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional scepticism 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 Company'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 Company'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 Company 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 the board of directors 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.

The engagement partner for the audit resulting in this independent auditor's report is Mr. Shahid Habib.

SHAHID HABIB & CO.
Chartered Accountants



Karachi
Date: September 19, 2025

UDIN: AR2025103100kgKUVI7i

**DUA - E - FATIMA FOUNDATION
HYDERABAD**

**STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025**

	Notes	July to June 2024 - 2025 Rupees	April to June 2024 Rupees
ASSETS			
NON - CURRENT ASSETS			
Fixed Assets (Cost - Depreciation = WDV)	4	19,637,210	21,631,819
Total Non - Current Assets		19,637,210	21,631,819
CURRENT ASSETS			
Cash and Bank Balance	5	19,425,291	232,969
Medicine Stock	6	1,222,310	447,069
Accounts Receivable		324,875	727,745
Total Current Assets		20,972,476	1,407,783
TOTAL ASSETS		40,609,686	23,039,602
EQUITY AND LIABILITIES			
Fixed Assets		19,637,210	21,631,819
Fund Available		19,425,291	232,969
Accrued Expenses		324,875	727,745
Medicine Stock		1,222,310	447,069
TOTAL EQUITY		40,609,686	23,039,602

The annexed note form an integral part of these financial Statement



Chairman





General Secretary

**DUA - E - FATIMA FOUNDATION
HYDERABAD**

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2025**

	Notes	July to June 2024 - 2025 Rupees	April to June 2024 Rupees
REVENUE			
Donation received		21,541,424	3,345,504
Pharmacy Collection		2,415,494	135,740
Donation Box		294,520	
Bank Profit / (Loss)		1,089	
TOTAL REVENUE		24,252,527	3,481,244
LESS : EXPENDITURE			
Operating Expenses	7	13,694,334	1,247,419
General and Administrative Expenses	8	10,558,193	2,233,825
TOTAL EXPENDITURE		24,252,527	3,481,244
Surplus / (Deficit) of income over expenditure for the year		-	-
Surplus / (Deficit) of income over expenditure for the year		-	-

The annexed note form an integral part of these financial Statement


Chairman




General Secretary

DUA - E - FATIMA FOUNDATION HYDERABAD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

These notes form an integral part of and should be read in conjunction with the accompanying financial statement :

1 General

Dua - e - Fatima Foundation is a not for profit organization, established on 27th day of March 2024 at Hyderabad registered under the Societies Registration Act XXI of 1860 bearing registration no. PAR/HYD No 009 of 2024 also on 07th August 2024 at Hyderabad, registered under the Sindh Charities Registration and Regulation Commission bearing Registration No, SN - 1023702596788002 .

The Organization has a vast number of members which are mostly active and participating towards the organization's cause. The Organization has setup a charitable / free of cost Medical Centre for the poor and needy human beings in Hyderabad where they are treated by qualified doctors.

The Aims and Objectives of the Organization are :

- 1 The motto of Dua - e - Fatima is "LIFE AND KNOWLEDGE".
- 2 The Foundation shall exclusively work on humanitarian consideration and its benefits shall be open to all sundry irrespective of religious, race, caste and creed .
- 3 To give education and promote, health, technical, special & basic education food provision, clean water and health services to the people.
- 4 To establish Not for Profit and Charitable health facilities for the patients with teaching and training of staff. There will be special focus of Diabetes & Endocrinology and related sub specialities .
- 5 To give financial, technical support to the needy persons



Chairman





General Secretary

DUA - E - FATIMA FOUNDATION HYDERABAD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

2 Accounting Convention

These Financial Statements have been prepared under the historical cost convention on the accrual basis of accounting for expenses and cash basis for donations.

3 Summary of Significant Accounting Policies

3.1 Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. Depreciation is computed by straight line method at the rates specified in Note 4 to the financial statements. Assets of the Foundation have all be donations. Maintenance and normal repairs are included in surplus or deficit for the year.

3.2 Cash and Cash Equivalents

Cash and Cash equivalents comprise cash in hand and at bank.

3.3 Income recognition

Funds / Donations received are recognized as income in the year of receipts

3.4 Liabilities.

Liabilities are stated at their cost.



Chairman



General Secretary

**DUA - E - FATIMA FOUNDATION
HYDERABAD**

**SCHEDULE OF FIXED ASSETS
FOR THE YEAR ENDED JUNE 30, 2025**

Note : 4 FIXED ASSETS

Description	Cost			Rate %	Depreciation			Written Down Value (WDV) ,30-06-2025 Rupees
	As at ,01-07-2024 Rupees	Addition July to June ,2024 - 2025	As at ,30-06-2025 Rupees		As at ,01-07-2024 Rupees	From July to June ,2024 - 2025	As at ,30-06-2025 Rupees	
Electrical & Telephone Equipment	1,042,983	-	1,042,983	20	52,149	208,597	260,746	782,237
Computer and Printers	1,096,200	-	1,096,200	33	90,437	361,746	452,183	644,017
CCTV Cameras	123,400	-	123,400	20	6,170	24,680	30,850	92,550
Air Conditioners	1,968,500	-	1,968,500	20	98,425	393,700	492,125	1,476,375
Water Dispensers	425,635	-	425,635	20	21,282	85,127	106,409	319,226
Multifarious Medical Centre Assets	1,255,560	-	1,255,560	20	62,778	251,127	313,905	941,655
Furniture and Fixtures	3,950,000	-	3,950,000	20	197,500	790,000	987,500	2,962,500
Automatic Passenger Lift	5,889,160	-	5,889,160	20	294,458	1,177,832	1,472,290	4,416,870
Medical Equipment	7,056,400	1,282,000	8,338,400	20	352,820	1,663,085	2,015,905	6,322,495
RO Plant for Masjid		1,646,150	1,646,150	20	-	123,729	123,729	1,522,421
Air Coolers		164,140	164,140	20	-	7,276	7,276	156,864
Total	22,807,838	3,092,290	25,900,128		1,176,019	5,086,899	6,262,918	19,637,210



Chairman




General Secretary

**DUA - E - FATIMA FOUNDATION
HYDERABAD**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

July to June 2024 - 2025 Rupees	April to June 2024 Rupees
<u> </u>	<u> </u>

Note : 4

FIXED ASSETS

**4.1 DONATION RECEIVED FOR PURCHASE OF
Medical Centre Equipments and other**

Donation Received	<u>3,092,290</u>	<u>22,807,838</u>
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Less Expenses

Electrical & Telephone Equipment	-	1,042,983
Computer and Printers	-	1,096,200
CCTV Cameras	-	123,400
Air Conditioners	-	1,968,500
Water Dispensers	-	425,635
Multifarious Medical Centre Assets	-	1,255,560
Furniture and Fixtures	-	3,950,000
Automatic Passenger Lift	-	5,889,160
Medical Equipment	1,282,000	7,056,400
RO Plant for Masjid	1,646,150	-
Air Coolers	164,140	-

	-	1,042,983
	-	1,096,200
	-	123,400
	-	1,968,500
	-	425,635
	-	1,255,560
	-	3,950,000
	-	5,889,160
	1,282,000	7,056,400
	1,646,150	-
	164,140	-
Total	<u>3,092,290</u>	<u>22,807,838</u>
	<u> </u>	<u> </u>
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Chairman





General Secretary

**DUA - E - FATIMA FOUNDATION
HYDERABAD**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>July to June 2024 - 2025 Rupees</u>	<u>April to June 2024 Rupees</u>
Note : 5		
CASH AND BANK BALANCE		
Cash in hand	230,234	232,969
Cash at Bank	19,195,057	
Total	<u>19,425,291</u>	<u>232,969</u>
Note : 6		
MEDICINE STOCK		
Opening stock	447,069	
Add Purchase	6,958,540	662,863
Medicine Available	<u>7,405,609</u>	<u>662,863</u>
Less		
Utilized	2,120,608	125,930
Donated	4,062,691	89,858
Total	<u>6,183,299</u>	<u>215,794</u>
Available	<u>1,222,310</u>	<u>447,069</u>


Chairman




General Secretary

**DUA - E - FATIMA FOUNDATION
HYDERABAD**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

July to June 2024 - 2025 Rupees	April to June 2024 Rupees
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Note : 7

OPERATING EXPENSES

Medical Centre Medicine

6,183,299

215,794

Medical Centre Cleaning Material

92,124

42,136

Salaries & Wages

6,348,145

916,787

Lab

93,330

2,400

Medical Centre Staff Shoes

33,431

12,596

Utilities Expenses

227,027

57,706

Repair and Maintenance

208,020

-

Insta Care EMR Solution

98,710

-

Miscellaneous

181,120

Sugar Strip Box

138,718

Medical Centre Expenses

90,410

13,694,334

1,247,419



Chairman




General Secretary

**DUA - E - FATIMA FOUNDATION
HYDERABAD**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

July to June 2024 - 2025	April to June 2024
<u>Rupees</u>	<u>Rupees</u>

Note : 8

GENERAL AND ADMINISTRATIVE EXPENSES

Minneral Water	39,300	7,920
Advertisement Expenses	-	1,400
Multifarious Expenses	35,882	6,340
Office Expenses	234,332	25,413
Repair & Maintenance Expenses	-	21,700
Printing & Stationery Expenses	67,915	29,665
Conveyance Expenses	21,239	2,050
Plant Expenses	-	3,200
Salaries Expenses	2,592,904	706,666
Curtain Expenses	-	27,000
Electrical Fittings	-	65,500
Security Guard	793,000	128,000
Parking Rent	20,000	20,000
Utility Expenses	185,750	12,952
Depreciation Expenses	5,086,899	1,176,019
Poor Patients	24,669	
Bank charges	1,373	
Accounting Consultant	384,000	
Annual Event day	390,570	
School bag & Uniforms	600,000	
Couriers Expenses	360	
Vehicle rent	80,000	
	10,558,193	2,233,825



Chairman




General Secretary