

FINANCIAL STATEMENTS

**M/S. ROSHAN PAKISTAN FOUNDATION
(R.P.F)**

JUNE 30, 2024

**SALAHUDDIN & CO.
CHARTERED ACCOUNTANTS**

514,5th FLOOR, MADINA CITY MALL,
ABDULLAH HAROON ROAD, SADDAR,
KARACHI - 74400
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AUDITORS' REPORT TO THE MANAGEMENT

We have audited the annexed Balance Sheet of **M/S ROSHAN PAKISTAN FOUNDATION** as on June 30, 2024 and the related Profit & Loss Accounts and Statement of Cash Flows together with the notes forming part thereof for the period of twelve months then ended. These financial statements are the responsibilities of the management of entity. Our responsibility is to express an opinion on financial statements based on our examination.

We have conducted our examination in accordance with International Standards on auditing. These standards require that we plan and perform our examination to obtain reasonable assurance about whether the financial statements are free of material misstatement. We believe that our examination provides reasonable basis for our opinion.

In our opinion, the financial statements give true and fair view of the financial position of the entity as on June 30, 2024 and the result of its operation for the period of twelve months then ended.

KARACHI.

Dated: April 17th, 2025


SALAHUDDIN & CO.
(Chartered Accountants)



ROSHAN PAKISTAN FOUNDATION
BALANCE SHEET
AS ON JUNE 30, 2024

| | Note | Jun-24 Rupees | | Jun-24 Rupees |
|------------------|------|-----------------------|----------------|-----------------------|
| FUND ACCOUNT | 1 | 225,600 | FIXED ASSETS | 212,200 |
| RENT LIABILITIES | | | CURRENT ASSETS | |
| | | | Cash | 13,400 |
| | | <u><u>225,600</u></u> | | <u><u>225,600</u></u> |



**ROSHAN PAKISTAN FOUNDATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD OF TWELVE MONTHS ENDED JUNE 30TH, 2024**

| | | <u>Jun-24</u> <u>Rupees</u> |
|------------------------------|----------|--------------------------------|
| Income / Receipts | 3 | 475,000 |
| Less Administration Expenses | 4 | (262,800) |
| Net Surplus/(Deficit) | 1 | <u>212,200</u> |

Appropriated Surplus / (Deficit) Account:

| | |
|---|----------------|
| Un-Appropriated Surplus / (Deficit) B/F | 212,200 |
| Net Surplus / (Deficit) for the year | <u>212,200</u> |
| Un-Appropriated Surplus / (Deficit) Carried Over to Balance Sheet | <u>212,200</u> |



**ROSHAN PAKISTAN FOUNDATION
STATEMENT OF CASH FLOWS
FOR THE PERIOD OF TWELVE MONTHS ENDED JUNE 30TH, 2024**

**Jun-24
Rupees**

Cash flows from operating activities

| | |
|---|----------------|
| Net Surplus/(Deficit) for the period before Tax | 212,200 |
| Adjustment for Depreciation | |
| Financial Expenses | |
| Operating Profit before changes in working capital | 212,200 |

(Increase)/decrease in Current Assets

Advances, Deposits & Prepayments

| | |
|--|--|
| (Decrease)/Increase in Current Liabilities | |
| Creditors, Accrued & Other Liabilities | |

| | |
|---|---|
| - | - |
| - | - |

Income Tax Paid

Financial Expenses Paid

Net cash from Operating Activities

212,200

Cash flows from investing activities

| | |
|---------------------------|----------------|
| Increased in fixed assets | 212,200 |
| Long Term Deposits | - |
| | 212,200 |

Cash flows from financial activities

| | |
|----------------------|----------|
| Accumulated Fund B/F | - |
| Drawings | - |
| | - |

Net (decrease)/increase in cash and cash equivalents

| | |
|---|---------------|
| Cash and cash equivalents at beginning of the year | 13,400 |
| Cash and cash equivalents at end of the year | 13,400 |



ROSHAN PAKISTAN FOUNDATION
 INCOME AND EXPENDITURE ACCOUNT
 FOR THE PERIOD OF TWELVE MONTHS ENDED JUNE 30TH, 2024

| | <u>Jun-24</u> <u>Rupees</u> |
|-----------------------------------|--------------------------------|
| 1 FUND ACCOUNT: | |
| Opening Fund | 50,000 |
| Add: Net Surplus/(Deficit) | 212,200 |
| | <u><u>262,200</u></u> |
| 2 CASH & BANK BALANCE: | |
| Cash in Hand | 13,400 |
| | <u><u>13,400</u></u> |
| 3 INCOME / RECEIPTS: | |
| Donation | - |
| Members Contribution | 475,000 |
| Zakat Collection | - |
| Fitra Collection | - |
| | <u><u>475,000</u></u> |
| 4 ADMINISTRATIVE EXPENSES | |
| Office Printing & Stationery | 650 |
| K-Electric | 12,500 |
| Conveyance & Traveling | 43,650 |
| Repair & Maintenance | 4,500 |
| Legal & Professional Charges | 35,000 |
| Staff Salaries | 144,000 |
| Entertainment | 22,500 |
| Zakat & Donation Distributions | <u><u>262,800</u></u> |

