

FINANCIAL STATEMENTS

M/S ROSHAN PAKISTAN FOUNDATION

JUNE 30, 2025

SALAHUDDIN & CO.
CHARTERED ACCOUNTANTS

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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, 2025 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, 2025 and the result of its operation for the period of twelve months then ended.

KARACHI.

Dated: December 31, 2025


**SALAHUDDIN & CO.
(Chartered Accountants)**



ROSHAN PAKISTAN FOUNDATION
BALANCE SHEET
AS ON JUNE 30, 2025

	Note	Jun-25 Rupees	Jun-24 Rupees
FIXED ASSETS		233,420	212,200
CURRENT ASSETS			
Cash	2	14,740	13,400
		<u>248,160</u>	<u>225,600</u>
FUND ACCOUNT		248,160	225,600
CURRENT LIABILITIES			
		<u>248,160</u>	<u>225,600</u>



**ROSHAN PAKISTAN FOUNDATION
STATEMENT OF CASHFLOWS
FOR THE PERIOD OF TWELVE MONTHS ENDED JUNE 30TH, 2025**

Cash flows from operating activities:

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

Jun-25 Rupees	Jun-24 Rupees
233,420	212,200
-	-
233,420	212,200

Increase/(decrease)in Current Assets:

Advances,Deposits & Prepayments

Increase/(decrease)in Current Liabilities:

Creditors, Accured & Other Liabilities

-	-
-	-
-	-

Income Tax Paid

Financial Expense Paid

Net cash from Operating Activities

233,420	212,200
233,420	212,200

Cash flows from investing activities:

Increased in fixed assets

Long term Deposits

233,420	212,200
233,420	212,200

Cash flows from financial activities

Accumulated Fund B/F

Drawings

-	-
-	-

Net Increase/(decrease) in cash and cash equivalents

Cash and cash equivalents at beginning of the year

Cash and cash equivalents at end of the year

14,740	13,400
14,740	13,400



ROSHAN PAKISTAN FOUNDATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD OF TWELVE MONTHS ENDED JUNE 30TH, 2025

	Note	Jun-25 Rupees	Jun-24 Rupees
Income/Receipts	3	522,500	475,000
Less Administration Expense	4	(289,080)	(262,800)
Net Surplus/(Deficit)	1	<u>233,420</u>	<u>212,200</u>

Un-Appropriated Surplus/(Deficit) Account:

Un-Appropriated Surplus/(Deficit) B/F	212,200	0
Net Surplus/(Deficit) for the year	233,420	212,200
Un-Appropriated Surplus/(Deficit) Carried Over to Balance Sheet	<u>445,620</u>	<u>212,200</u>



ROSHAN PAKISTAN FOUNDATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE PERIOD OF TWELVE MONTHS ENDED JUNE 30TH, 2025

Jun-25	Jun-24
Rupees	Rupees

1 FUND ACCOUNT:

Opening Fund
 Add: Net Surplus/(Deficit)

262,200	50,000
233,420	212,200
495,620	262,200

2 CASH & BANK BALANCE:

Cash in Hand

14,740	13,400
14,740	13,400

3 INCOME / RECEIPTS:

Donation
 Members Contribution
 Zakat Collection
 Fitra Collection

-	-
522,500	475,000
-	-
-	-
522,500	475,000

4 ADMINISTRATIVE EXPENSES:

Office printing & Stationery
 K-Electric
 Conveyance & Traveling
 Repair & Maintenance
 Legal & Professional Charges
 Staff Salaries
 Entertainment
 Zakat & Donation Distributions

715	650
13,750	12,500
48,015	43,650
4,950	4,500
38,500	35,000
158,400	144,000
24,750	22,500
-	-
289,080	262,800

