

FINANCIAL STATEMENTS

M/S ROSHAN PAKISTAN FOUNDATION

JUNE 30, 2025

SALAHUDDIN & CO.

CHARTERED ACCOUTANTS

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SALAHUDDIN & CO.

CHARTERED ACCOUNTANTS

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)



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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

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	<u>233,420</u>	<u>212,200</u>
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 Rupees	Jun-24 Rupees
1 FUND ACCOUNT:		
Opening Fund	262,200	50,000
Add: Net Surplus/(Deficit)	233,420	212,200
	<u>495,620</u>	<u>262,200</u>
2 CASH & BANK BALANCE:		
Cash in Hand	14,740	13,400
	<u>14,740</u>	<u>13,400</u>
3 INCOME / RECEIPTS:		
Donation	-	-
Members Contribution	522,500	475,000
Zakat Collection	-	-
Fitra Collection	-	-
	<u>522,500</u>	<u>475,000</u>
4 ADMINISTRATIVE EXPENSES:		
Office printing & Stationery	715	650
K-Electric	13,750	12,500
Conveyance & Traveling	48,015	43,650
Repair & Maintenance	4,950	4,500
Legal & Professional Charges	38,500	35,000
Staff Salaries	158,400	144,000
Entertainment	24,750	22,500
Zakat & Donation Distributions	-	-
	<u>289,080</u>	<u>262,800</u>

