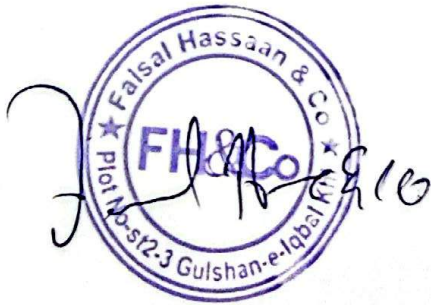


**AGHA WELFARE TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

AUDITORS' REPORT

We have audited the financial statements of **AGHA WELFARE TRUST**, which comprise the statement of financial position as at June 30, 2025, and the statement of income and expenditure for the year then ended, along with the accompanying notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **AGHA WELFARE TRUST** as at June 30, 2025, as well as its financial performance for the year then ended, in accordance with approved accounting and reporting standards as applicable in Pakistan.



Chartered Accountants
Karachi

Dated: August 24, 2026

Faisal Hassaan & Co Chartered Accountants

**AGHA WELFARE TRUST
BALANCE SHEET
AS AT JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees
<u>ASSETS</u>			
Non-Current Assets			
Property and equipment	4	6,890,480	8,121,856
Current Assets			
Stock		783,457	546,723
Cash and bank balances	5	162,390	1,227,420
		945,847	1,774,143
Total Assets		7,836,327	9,895,999
<u>FUND AND LIABILITIES</u>			
Fund			
General fund	6	6,731,673.4	7,648,718
Current Liabilities			
Accrued expenses	7	1,104,653.4	2,247,281
Total Fund and Liabilities		7,836,327	9,895,999

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



Trustee



General Secretary



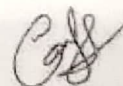
AGHA WELFARE TRUST
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
<u>INCOME</u>			
Donations	8	74,610,256	42,079,996
<u>EXPENDITURE</u>			
Direct dialysis expenses	4	(72,912,313)	(62,650,112)
Depreciation expense		(1,231,376)	(1,452,786)
Office expenses		(1,698,724)	(1,545,871)
Selling expenses		(38,566)	(28,685)
		(75,880,978)	(65,677,453)
Other Income		353,678	432,678
Surplus/Deficit for the year		(917,044)	(23,164,779)

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



Trustee



General Secretary



FHC

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

1 THE TRUST AND ITS OPERATIONS

Agha Welfare Trust (the Trust) was registered on April 01, 2015 under the Trust Act, 1882. The registered office of the Trust is situated at Plot no 48, sector 28, korangi Industrial Area Karachi. The principle activities of the Trust are to treat and dialysis patients, create awareness about disease.

2 BASIS OF PREPARATION

2.1 Accounting convention

These financial statements have been prepared under the historical cost convention.

2.2 Statement of compliance

These financial statements have been prepared in accordance with generally accepted Accounting Principles

2.3 Functional and presentation currency

The financial statements are presented in Pakistani rupees, which is the Trust's functional and presentation currency.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Property and equipment

These are stated at cost less accumulated depreciation. Depreciation is charged on diminishing balance method at the rates specified in relevant note to the financial statements. Full year's depreciation is charged on additions during the year, while no depreciation is charged on assets disposed off during the year.

3.2 Capital Work in progress

Capital work in process is stated at cost. This represents expenditure on fixed assets in course of construction and installation. These will be transferred to specific assets as and when they are ready for use.

3.3 Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost which comprise of cash and bank balances.

3.4 Income recognition

Income from donations is recognized on occurrence of transaction and donations in-kind are recognized on fair market value.



4 PROPERTY AND EQUIPMENT

Operating fixed assets

Note	2025 Rupees	2024 Rupees
4.1	6,890,480	8,121,856
	<u>6,890,480</u>	<u>8,121,856</u>

4.1 Operating fixed assets

Description	COST			Rate	DEPRECIATION		Written down	
	As at July 1,	Addition/	As at June		As at July 1,	As at June	value as at June	
	2024	(deletion)	30,2025		2024	For the year	30,2025	30,2025
	----- Rupees -----				----- Rupees -----			
Medical Equipments	26,335,720		26,335,720	15	18,459,555	1,181,425	19,640,980	6,694,740
Computers	186,147		186,147	30	178,019	2,438	180,458	5,689
Office equipment	1,251,778		1,251,778	20	1,106,928	28,970	1,135,898	115,880
Furniture and fixtures	852,501		852,501	20	759,788	18,543	778,330	74,171
		-						
	28,626,146	-	28,626,146		20,504,290	1,231,376	21,735,666	6,890,480
2025	28,626,146	-	28,626,146		19,051,505	1,452,786	20,504,290	8,121,856
2024								



	2025 Rupees	2024 Rupees
5 CASH AND BANK BALANCES		
- in current accounts		
Cast at bank	162,390	1,227,420
	<u>162,390</u>	<u>1,227,420</u>
6 GENERAL FUND		
Opening	7,648,718	30,813,497
(Deficit) / Surplus for the year	(917,044)	(23,164,779)
	<u>6,731,673</u>	<u>7,648,718</u>
7 ACCRUED EXPENSES		
Utility	496,464	897,806
Salary	608,189	1,349,475
	<u>1,104,653</u>	<u>2,247,281</u>
8 DONATIONS		
Through cheque	74,610,256	42,079,996
	<u>74,610,256</u>	<u>42,079,996</u>

9 DATE OF AUTHORIZATION FOR ISSUE

These financial statements were authorized for issue by the Board of Trustees of the Trust on September 15, 2025

10 GENERAL

Figures have been rounded off to the nearest rupee.

Trustee

General Secretary

