EPILEPSY MEDICARE FOUNDATION (EMF)

NAJEEB MEDICAL COMPLEX, SAKRAND ROAD, NAWABSHAH

DISTRICT SHAHEED BENAZIRABAD

REGD. NO. SUK-1884 OF 2017 - 2018

FINANCIAL STATEMENTS

A N D

AUDITORS' REPORT

FOR THE YEAR ENDED 30TH JUNE, 2025

SHAH & CO.,

CHARTERED ACCOUNTANTS,

Room Nos. 4, 6 & 10, 3rd Floor, Manzoor Chambers,
Gari Khata, Hyderabad, Sindh, Pakistan
Tel Nos. 022-2783044 / 022-2783347
Cell No. 0333-3298771
E-mail: shahandco110@gmail.com

14/09/2026, 15:59

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AH & CO.,
ERED ACCOUNTANTS

Prop: N.H. Shah
B.Com., F.I.T.M., F.I.C.S., F.C.A.,
Reg. No. 788

AUDITORS' REPORT TO THE MEMBERS

We have audited the annexed balance sheet of EPILEPSY MEDICARE FOUNDATION (EMF), NAJEEB MEDICAL COMPLEX, SAKRAND ROAD, NAWABSHAH, DISTRICT SHAHEED BENAZIRABAD, REGD. NO. SUK-1884 OF 2017 - 2018 as at 30th June, 2025 and the related Income and Expenditure Account together with the Notes forming part thereof (here-in-after referred to as the Financial Statements) for the year then ended.

It is the responsibility of the management to establish and maintain a system of internal control, and prepare and present the financial statements in conformity with the approved accounting standards as applicable in Pakistan. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the audit in accordance with the auditing standards as applicable in Pakistan. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of any material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, these financial statements present fairly, in all material respects the financial position of EPILEPSY MEDICARE FOUNDATION (EMF), NAJEEB MEDICAL COMPLEX, SAKRAND ROAD, NAWABSHAH, DISTRICT SHAHEED BENAZIRABAD, REGD. NO. SUK-1884 OF 2017 - 2018 as at 30th June, 2025 and of its Surplus for the year then ended in accordance with the approved accounting standards as applicable in Pakistan.

SHAH AND CO.,
CHARTERED ACCOUNTANTS
Room Nos. 4, 6 & 10, 3rd Floor,
Manzoor Chambers, Gari Khata, Hyderabad

SHAH & CO. Hyderabad Sindh Chartered Accountants

HYDERABAD
DATED: 01ST AUGUST, 2026

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EPILEPSY MEDICARE FOUNDATION (EMF)

NAJEEB MEDICAL COMPLEX, SAKRAND ROAD, NAWABSHAH

DISTRICT SHAHEED BENAZIRABAD

REGD. NO. SUK-1884 OF 2017 - 2018

BALANCE SHEET

AS AT 30TH JUNE, 2025

	NOTES	AMOUNT RUPEES	TOTAL RUPEES
EMPLOYMENT OF FUNDS			
FIXED ASSETS	3 (b) & 4		84,799
CURRENT ASSETS:			
Micro Finance Bank Limited., A/c No. 0084824-0086		2,775	
LESS: CURRENT LIABILITIES		-	
NET CURRENT ASSETS			2,775
		TOTAL	87,574
FUNDS EMPLOYED			
GENERAL FUND:			
Balance as on 1st July, 2024			65,875
Add: Surplus for the year transferred from Income and Expenditure Account			21,699
		TOTAL	87,574

The annexed Notes from 1 to 4 form an integral part of these Financial Statements.

TREASURER

GENERAL SECRETARY

PRESIDENT

FINANCE SECRETARY
Epilepsy Medicare Foundation (EMF)
Distt: Shaheed Benazir Abad

GENERAL SECRETARY
Epilepsy Medicare Foundation (EMF)
Distt: Shaheed Benazir Abad

PRESIDENT
Epilepsy Medicare Foundation
Distt: Shaheed Benazir A

SHAH & CO. Hyderabad Sindh Chartered Accountants

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EPILEPSY MEDICARE FOUNDATION (EMF)

NAJEEB MEDICAL COMPLEX, SAKRAND ROAD, NAWABSHAH

DISTRICT SHAHEED BENAZIRABAD

REGD. NO. SUK-1884 OF 2017 - 2018

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30TH JUNE, 2025

	AMOUNT RUPEES	TOTAL RUPEES
INCOME:		
Donations		445,000
LESS: EXPENDITURE:		
Rent	378,000	
Printing and Stationery	3,460	
Communication Expenses	7,200	
Travelling and Conveyance	8,000	
Electric Repairs	8,340	
Depreciation	18,301	423,301
SURPLUS FOR THE YEAR TRANSFERRED TO GENERAL FUND		21,699

TREASURER GENERAL SECRETARY PRESIDENT

FINANCE SECRETARY
Epilepsy Medicare Foundation (EMF)
Distt: Shaheed Benazir Abad

GENERAL SECRETARY
Epilepsy Medicare Foundation (EMF)
Distt: Shaheed Benazir Abad

PRESIDENT
Epilepsy Medicare Foundation (EMF)
Distt: Shaheed Benazir Abad

SHAH & CO. Hyderabad Sindh Chartered Accountants

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EPILEPSY MEDICARE FOUNDATION (EMF)
NAJEEB MEDICAL COMPLEX, SAKRAND ROAD, NAWABSHAH
DISTRICT SHAHEED BENAZIRABAD
REGD. NO. SUK-1884 OF 2017 - 2018
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2025

1. **STATUS**

EPILEPSY MEDICARE FOUNDATION (EMF), NAJEEB MEDICAL COMPLEX, SAKRAND ROAD, NAWABSHAH, DISTRICT SHAHEED BENAZIRABAD is a Non-Profit Organization registered under the Societies Registration Act XXI of 1860 as per Registration Certificate No. SUK-1884 OF 2017 – 2018 Dated 10-10-2017.

2. **STATEMENT OF COMPLIANCE**

These Financial Statements have been prepared in accordance with the Approved Accounting Standards as applicable in Pakistan. Approved Accounting Standards comprise of such International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board as adopted by the Institute of Chartered Accountants of Pakistan.

3. **ACCOUNTING POLICIES**

a) **Accounting Convention:**
Accounts are prepared on the basis of "Historical Cost Convention".

b) **Fixed Assets:**
Fixed Assets are stated at written down value of cost. The depreciation is charged on reducing balance method at the rates indicated in Note No. 4, of Fixed Assets for full year in the year of purchase and no depreciation is charged on disposals made during the year. Expenses on repairs and maintenance are charged off as these are incurred. Gain or loss on disposal of Fixed Assets, if any, is included in the Income and Expenditure Account.

c) **Rates of Exchange:**
Assets and Liabilities in foreign currency, if any, are converted into Pakistani Rupees at the rates of exchange ruling at the date of the Balance Sheet while transactions during the year are recorded at the rates prevailing on the date the transaction takes place.

d) **Revenue Recognition:**
Revenue is accounted for as per Income and Expenditure Account.

e) **Impairment of Assets:**
The NGO assesses at each balance sheet date whether there is any indication that an asset has been impaired. If any such indication exists, the Management estimates the recoverable amount of the asset. If, and only if, the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount and is recognized as an expense in the income statement.

SHAH & CO. Hyderabad Sindh Chartered Accountants

14/09/2026, 16:00

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EPILEPSY MEDICARE FOUNDATION (EMF)

NAJEEB MEDICAL COMPLEX, SAKRAND ROAD, NAWABSHAH

DISTRICT SHAHEED BENAZIRABAD

REGD. NO. SUK-1884 OF 2017 - 2018

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE, 2025

4. FIXED ASSETS

DESCRIPTION	WRITTEN DOWN VALUE AS ON 1ST JULY, 2024	ADDITIONS DURING THE YEAR	TOTAL VALUE FOR DEPRECIATION AS ON 30TH JUNE, 2025	RATE P.A	DEPRECIATION FOR THE YEAR	WRITTEN DOWN VALUE AS ON 30TH JUNE, 2025
	RUPEES	RUPEES	RUPEES	%	RUPEES	RUPEES
Furniture and Fixture	38,250	32,000	70,250	15%	10,538	59,712
Fans	5,950	8,000	13,950	15%	2,093	11,857
Laptop	10,500	-	10,500	30%	3,150	7,350
Printer	8,400	-	8,400	30%	2,520	5,880
TOTAL	63,100	40,000	103,100	-	18,301	84,799

SHAH & CO. Hyderabad Sindh Chartered Accountants

Dated: 01st August 2026

TREASURER

FINANCIAL SECRETARY
Epilepsy Medicare Foundation (EMF)
Distt: Shaheed Benazir Abad

GENERAL SECRETARY

GENERAL SECRETARY
Epilepsy Medicare Foundation (EMF)
Distt: Shaheed Benazir Abad

PRESIDENT

PRESIDENT
Epilepsy Medicare Foundation (EMF)
Distt: Shaheed Benazir Abad

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Distt: Shaheed Benazir Abad

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