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, 2026

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

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AH & CO.,
TERED ACCOUNTANTS

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

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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, 2026 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, 2026 and of its Surplus for the year then ended in accordance with the approved accounting standards as applicable in Pakistan.

SHAH & CO. Hyderabad Sindh Chartered Accountants

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

HYDERABAD
DATED: 03RD 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, 2026

	NOTES	AMOUNT RUPEES	TOTAL RUPEES
EMPLOYMENT OF FUNDS			
FIXED ASSETS	3 (b) & 4		98,144
CURRENT ASSETS:			
Micro Finance Bank Limited, A/c No. 0084824-0086		3,370	
LESS: CURRENT LIABILITIES		-	
NET CURRENT ASSETS			3,370
		TOTAL	101,514
FUNDS EMPLOYED			
GENERAL FUND:			
Balance as on 1st July, 2025			87,574
Add: Surplus for the year transferred from Income and Expenditure Account			13,940
		TOTAL	101,514

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 (EMF
Distt: Shaheed Benazir Abad

SHAH & CO. Hyderabad Sindh Chartered Accountants

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, 2026

	AMOUNT RUPEES	TOTAL RUPEES
INCOME:		
Grant Received from Department of Empowerment of Persons with Disabilities (DEPD) Government of Sindh for Assistive Device for Digital Hearing Aid for Hearing Disorder Patients	4,000,000	
Donations	115,040	4,115,040
LESS: EXPENDITURE:		
Rent	142,000	
Printing and Stationery	33,020	
Signia Fun Digital Hearing Aid 31 Pairs (x2)	2,542,000	
Hearing Assessment Filling + Audiometry Test 31 x 2	341,000	
Signia Fun Digital Hearing Aid 22	902,000	
Hearing Assessment Fitting + PTA	121,000	
Bank Charges	425	
Depreciation	19,655	4,101,100
SURPLUS FOR THE YEAR TRANSFERRED TO GENERAL FUND		13,940

TREASURER GENERAL SECRETARY PRESIDENT

SHAH & CO. Hyderabad Sindh Chartered Accountants

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

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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, 2026

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.



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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, 2026

4. FIXED ASSETS

DESCRIPTION	WRITTEN DOWN VALUE AS ON 1ST JULY, 2025	ADDITIONS DURING THE YEAR	TOTAL VALUE FOR DEPRECIATION AS ON 30TH JUNE, 2026	RATE P.A	DEPRECIATION FOR THE YEAR	WRITTEN DOWN VALUE AS ON 30TH JUNE, 2026
	RUPEES	RUPEES	RUPEES	%	RUPEES	RUPEES
Furniture and Fixture	59,712	33,000	92,712	15%	13,907	78,805
Fans	11,857	-	11,857	15%	1,779	10,078
Laptop	7,350	-	7,350	30%	2,205	5,145
Printer	5,880	-	5,880	30%	1,764	4,116
TOTAL	84,799	33,000	117,799	-	19,655	98,144

SHAH & CO. Hyderabad Sindh Chartered Accountants

Dated: 03rd August 2026

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

GENERAL SECRETARY
GENERAL SECRETARY
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PRESIDENT
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Epilepsy Medicare Foundation (EMF)
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