

Financial Statements
ZUBAIDA MACHIYARA TRUST
For the year Ended June 30,2025



Shahid Habib & Co.

Chartered Accountants

AUDITORS' REPORT

We have audited the annexed Financial Statement of **ZUBAIDA MACHIYARA TRUST** as at 30 June, 2025 for the year then ended. Our responsibility was to issue a report on these financial statements based on our examination scope outlined below.

Our scope was limited to planning and performing the examination of the financial statements to obtain somewhat assurance as to whether the financial statements are prepared to present understanding the balances of the books of accounts of the concern.

It is the responsibility of the management to establish and maintain a system of internal control, and prepare and present the above said statements in conformity with the approved accounting standards.

An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the above said statements. An audit also includes assessing the accounting policies and significant estimates made by management, as well as, evaluating the overall presentation of the above said statements.

Based on our scope outlined above pertaining to our examination the annexed Financial Statement give a fair view, in accordance with the information provided to us by the management.



Date: September 30, 2025

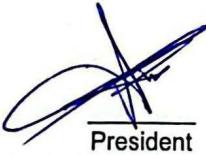
Place: Karachi

Shahid Habib & Co.
Chartered Accountants

ZUBAIDA MACHIYARA TRUST
BALANCE SHEET
As at June 30, 2025

ASSETS	NOTE	2025 Rupees	2024 Rupees
Non Current Assets			
Operating Fixed Assets	3	55,948,296	49,193,784
Current Assets			
Medicine in Hand			
At Pharmacy		9,675,469	11,230,389
At Store		7,327,277	7,335,343
Cash & Bank Balances	4	29,345,065	19,113,767
Security Deposit			
		46,347,811	4,642,793
			42,322,292
		102,296,107	91,516,076
LIABILITIES			
Current Liabilities			
Payables		1,381,036	21,018,000
NET ASSETS		<u>100,915,071</u>	<u>70,498,076</u>
REPRESENTED BY			
General Funds		<u>100,915,071</u>	<u>70,498,076</u>
		<u>100,915,071</u>	<u>70,498,076</u>

The annexed notes form an integral part of these financial statement


 President
 Zubaida Machiyara Trust



RECEIVED AND EXPENDITURE ACCOUNTS
For the year Ended June 30,2025

	NOTE	2025 Rupees	2024 Rupees
Donation Received		431,825,661	383,358,396
		431,825,661	383,358,396
EXPENDITURE			
Operational Cost	5	380,337,648	382,426,650
Administration & Management Cost	6	21,071,018	19,479,541
		401,408,666	401,906,191
Surplus for the year transferred to General Fund		<u>30,416,995</u>	<u>(18,547,795)</u>

The annexed notes form an integral part of these financial statement


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CASH FLOW STATEMENT
As at June 30, 2025

A. CASH FLOWS FROM OPERATING ACTIVITIES	2025 Rupees	2024 Rupees
Surplus of the year	30,416,995	(18,547,795)
Depreciation	5,090,538	4,450,156
(Increase) / Decrease in Current Assets		
Stock in Pharmacy	1,562,986	6,264,213
Stock in Store	4,642,793	(1,190,093)
Security Deposit	6,205,779	5,074,120
Increase / (Decrease) in current liabilities		
Liabilities	(19,636,964)	8,390,492
Cash Generated from Operation	<u>22,076,348</u>	<u>(633,027)</u>
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of operating fixed assets	(11,845,050)	(5,613,235)
Cash (Used in) Investing activities	<u>(11,845,050)</u>	<u>(5,613,235)</u>
Net (Decrease) / increase in cash & cash equivalents (A+B)	10,231,298	(6,246,262)
Cash & cash equivalents at the beginning of the year	19,113,767	25,360,029
Cash & cash equivalents at the end of the year	<u>29,345,065</u>	<u>19,113,767</u>

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STATEMENT OF CHANGES IN GENERAL FUND
For the year Ended June 30,2025

	2025 Rupees	2024 Rupees
Opening accmulated fund June 30,2024	70,498,076	89,045,871
Surplus for the year ended June 30,2025	30,416,995	(18,547,795)
Closing Accumulated fund June 30,2024	<u>100,915,071</u>	<u>70,498,076</u>

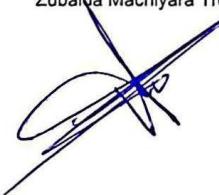
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3. OPERATING FIXED ASSETS

Particular	Cost at June 30, 2024	Additions	Cost at June 30, 2025	Accumulated Depreciation at July 01, 2024	Depreciation for the year	Accumulated Depreciation at June 30, 2025	Carrying value at June 30, 2025	Dep Rate %
Equipment And Accessories	14,983,212	10,710,800	25,694,012	14,983,212	1,152,613	16,135,825	9,558,187	4.49%
Office Furniture and fixture	24,714,409	186,850	24,901,259	15,674,245	2,490,126	18,164,371	6,736,888	10.00%
Computers Equipments	4,582,695	910,400	5,493,095	2,611,955	852,079	3,464,034	2,029,061	15.51%
Building	36,800,000		36,800,000	-	-	-	36,800,000	0.00%
Generator/UPS	300,000		300,000	300,000	-	300,000	0	0.00%
Motor Vehicle	2,978,600		2,978,600	1,595,720	595,720	2,191,440	787,160	20.00%
A/C	245,800	37,000	282,800	245,800	-	245,800	37,000	0.00%
Water Coller-	300,000		300,000	300,000	-	300,000	0	0.00%
	84,904,716	11,845,050	96,749,766	35,710,932	5,090,538	40,801,470	55,948,296	

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	2025 Rupees	2024 Rupees
4. CASH AND BANK BALANCE		
Cash In Hand	855,104	1,214,982
Cash At Bank	<u>28,489,961</u>	<u>17,898,785</u>
	<u>29,345,065</u>	<u>19,113,767</u>

5. Operational Cost	2025	2024
Medicine Cost	78,580,868	124,514,417
Medical Staff & Associates Person	231,916,567	190,265,727
Electricity	5,618,607	4,879,947
Brouchers and Flyers	2,084,096	3,191,855
Conveyance	19,183,432	19,281,715
Repairs and maintenance	4,228,338	4,051,894
Gas Filling	899,314	771,022
Depreciation	5,090,538	3,778,021
Rent operation	8,793,475	8,698,577
Laboratory Expenses	18,000,000	18,000,000
Ultra Sound Expenses	2,273,200	2,546,160
Miscellaneous	3,669,213	2,447,315
	380,337,648	382,426,650

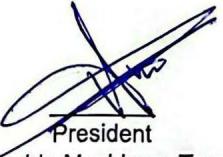
6. Administration & Management Cost	2025	2024
Staff salaries and benefits	13,479,402	12,334,337
Photocopies	2,914,419	2,564,509
consumable	778,752	797,449
Telephone	2,275,709	1,862,047
Bank Charges	100,912	38,761
Vehicle Repair and Maint.	1,374,287	1,731,359
Miscellaneous	147,537	151,079
	21,071,018	19,479,541

7. DATE OF AUTHORIZATION FOR ISSUE

These financial statement were authorized for issue on September,2025
by the board of trustee of the foundation.

8. GENERAL

Figures have been rounded off to the nearest rupee


President
Zubaida Machiyara Trust

