

**FINANCIAL STATEMENTS**  
**OF**  
**LIVER FOUNDATION TRUST**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Yousuf Adil**

Chartered Accountants  
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**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES**

**Opinion**

We have audited the annexed financial statements of Liver Foundation Trust (The trust), which comprise the statement of financial position as at June 30, 2025, the statement of income and expenditure, the statement of changes in fund and statement of cash flows for the year then ended, and notes to financial statements, including material accounting policy information.

In our opinion, the annexed financial statements present fairly, in all material respects, the financial position of Liver Foundation Trust, as at June 30, 2025, and its financial performance and its cash flows for the year then ended in accordance with accounting and reporting standards as applicable in Pakistan.

**Basis of Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of financial Statements* section of our report. We are independent of the Trust, in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* as adopted by Institute of Chartered Accountants of Pakistan (the Code), and we have fulfilled our other ethical responsibilities in accordance with Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

The trustees are responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the trust or to cease the operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing the Trust's financial reporting process.

### **Auditor's responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but it is not guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgments and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide the basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances, but not for purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Place:** Faisalabad

**Date:** 25 NOV 2025

**UDIN:** AR202510194VcY8IXjuk

*Mr. Yousuf Adil*  
**YOUSUF ADIL**  
**CHARTERED ACCOUNTANTS**  
Engagement Partner - Hamid Masood

**LIVER FOUNDATION TRUST  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2025**

		2025	2024		2025	2024
	Note	Rupees	Rupees		Note	Rupees
<b>FUNDS AND LIABILITIES</b>				<b>ASSETS</b>		
				<b>NON-CURRENT ASSETS</b>		
Specific fund				Fixed assets	6	206,869,717
Fixed assets fund	3	71,095,424	56,706,364			172,299,492
Fixed assets reserve fund		350,000,000	350,000,000			
Accumulated fund		231,939,247	180,182,359			
		653,034,671	586,888,723			
<b>CURRENT LIABILITIES</b>				<b>CURRENT ASSETS</b>		
Creditors, accrued and other liabilities	4	10,027,616	7,267,821	Stores		2,800,406
				Advances, prepayments and other receivable	7	15,605,799
				Short term investment	8	1,484,868
				Income tax refund due from Government		9,871,147
				Cash and bank balances	9	426,430,350
						456,192,570
						421,857,052
<b>CONTINGENCIES AND COMMITMENTS</b>	5	-	-			
		663,062,287	594,156,544			663,062,287
						594,156,544

The annexed notes 1 to 16 form an integral part of these financial statements.

  
**CHAIRMAN**

  
**TRUSTEE**

**LIVER FOUNDATION TRUST  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED JUNE 30, 2024**

	Note	2025 Rupees	2024 Rupees
<b>Liver Centre:</b>			
Special collections		2,412,685	8,743,592
Operating expenses	10	<u>88,568,990</u>	<u>56,259,857</u>
Operating (deficit)		(86,156,305)	(47,516,265)
Unrealised gain on investments classified at fair value through profit or loss		3,590	-
Other income	11	<u>95,176,569</u>	<u>88,461,696</u>
		9,023,854	40,945,431
Administrative expenses	12	8,036,512	5,770,237
(Gain) / loss on disposal of fixed assets	6.4	<u>(3,635,158)</u>	<u>35,074,875</u>
		4,622,500	100,319
Donations	13	<u>3,576,796</u>	<u>14,827,572</u>
Surplus for the year		8,199,296	14,927,891
<b>Mobile Healthcare Unit:</b>			
Operating expenses	10	<u>728,800</u>	<u>756,264</u>
Surplus for the year before taxation		7,470,494	14,171,627
Provision for taxation	14	-	-
Surplus for the year		<u><u>7,470,494</u></u>	<u><u>14,171,627</u></u>

The annexed notes 1 to 16 form an integral part of these financial statements.

  
**CHAIRMAN**

  
**TRUSTEE**

**LIVER FOUNDATION TRUST  
STATEMENT OF CHANGES IN FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025**

	Specific funds		Accumulated fund	Total
	Fixed assets fund	Fixed asset reserves fund		
	----- Rupees -----			
Balance as at July 1, 2023	22,673,189	350,000,000	134,805,757	507,478,946
Funds received during the year	65,238,150	-	-	65,238,150
Funds utilized during the year	(31,204,975)	-	31,204,975	-
Surplus for the year	-	-	14,171,627	14,171,627
Balance as at June 30, 2024	<u>56,706,364</u>	<u>350,000,000</u>	<u>180,182,359</u>	<u>586,888,723</u>
Balance as at July 1, 2024	56,706,364	350,000,000	180,182,359	586,888,723
Funds received during the year	58,675,454	-	-	58,675,454
Funds utilized during the year	(44,286,394)	-	44,286,394	-
Surplus for the year	-	-	7,470,494	7,470,494
Balance as at June 30, 2025	<u>71,095,424</u>	<u>350,000,000</u>	<u>231,939,247</u>	<u>653,034,671</u>

The annexed notes 1 to 16 form an integral part of these financial statements.

  
**CHAIRMAN**

  
**TRUSTEE**

**LIVER FOUNDATION TRUST  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees
<b>(a) CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Surplus for the year before taxation		7,470,494	14,171,627
Adjustment for:			
Depreciation	6.3	9,319,649	7,863,180
Dividend income	11	(146,050)	-
Unrealised gain on investments classified at fair value through profit or loss		(3,590)	-
Profit on deposit	11	(94,742,431)	(88,231,166)
(Gain) / loss on disposal of fixed assets		(3,635,158)	35,074,875
Operating cash flows before working capital changes		<u>(81,737,086)</u>	<u>(31,121,484)</u>
Changes in working capital			
Decrease / (Increase) in current assets			
Stores		393,999	752,837
Advances, prepayments and other receivable		(6,591,784)	(2,195,915)
		<u>(6,197,785)</u>	<u>(1,443,078)</u>
Increase / (decrease) in current liabilities			
Creditors, accrued and other liabilities		2,759,795	(964,303)
		<u>2,759,795</u>	<u>(964,303)</u>
Cash (used in) operations		(85,175,076)	(33,528,865)
Income tax paid		(476,359)	(1,279,165)
Net cash (used in) operating activities		<u>(85,651,435)</u>	<u>(34,808,030)</u>
<b>(b) CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Additions in fixed assets		(44,286,394)	(88,533,616)
(Increase) in short term investments- net		(1,335,228)	-
Profit on deposit		94,742,431	88,231,166
Proceeds from disposal of fixed assets		4,031,677	-
Net cash generated from / (used in) investing activities		<u>53,152,486</u>	<u>(302,450)</u>
<b>(c) CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Specific fund received		58,675,454	65,238,150
Net cash generated from financing activities		<u>58,675,454</u>	<u>65,238,150</u>
Net increase in cash and cash equivalents (a+b+c)		26,176,505	30,127,670
Cash and cash equivalents at the beginning of the year		400,253,845	370,126,175
Cash and cash equivalents at the end of the year		<u>426,430,350</u>	<u>400,253,845</u>

The annexed notes 1 to 16 form an integral part of these financial statements.



**CHAIRMAN**



**TRUSTEE**

**LIVER FOUNDATION TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**1. STATUS AND ACTIVITIES**

- 1.1 The Liver Foundation Trust (the Trust) is registered with the Sub Registrar Urban II in Faisalabad to serve the residents of Faisalabad and nearby localities. Currently, the Trust is managing the Liver Centre at Madina Garden, adjacent to the Punjab Government Servants Housing Society on Satiana Road, Faisalabad and a Mobile Health Care Unit.
- 1.2 The financial statements are presented in Pak Rupee, which is the Trust's functional and presentation currency.

**2. MATERIAL ACCOUNTING POLICY INFORMATION**

**2.1 Statement of compliance**

These financial statements have been prepared in accordance with approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of International Financial Reporting Standards for Small and Medium Sized Entities issued by International Accounting Standards Board (IASB).

**2.2 Accounting convention**

These financial statements have been prepared under "historical cost convention" except donations in kind and short term investments stated at fair value.

**2.3 Payables**

Liabilities for payables are carried at cost which is the fair value of the consideration to be paid in future for goods and services received, whether billed to the Trust or not.

**2.4 Provisions**

Provisions are recognised in the balance sheet when the Trust has a legal or constructive obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made as to the amount of obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

**2.5 Provision for taxation**

Provision for current taxation is based on income taxable at current tax rates after taking into account tax rebates and tax credits available under the law.

**2.6 Fixed assets**

Fixed assets except land are stated at cost less accumulated depreciation and impairment in value, if any. Land is stated at cost less accumulated impairment in value, if any.

Depreciation is charged to income applying the reducing balance method at the rates specified in the fixed assets note.

Depreciation on additions during the year is charged from the month in which an asset is acquired or capitalised, while no depreciation is charged for the month in which the asset is disposed off. The assets' residual values and useful lives are reviewed at each financial year end and adjusted if impact on depreciation is significant.

Maintenance and normal repairs are charged to income as and when incurred. Major renewals and improvements are capitalised.

Gains and losses on disposal of fixed assets are included in current income.

## **2.7 Other receivables**

Other receivables are recognised at nominal amount which is fair value of the consideration to be received in future. Debts considered bad are written off when identified.

## **2.8 Stores**

These are valued at cost. Cost is determined using First In First Out method.

## **2.9 Short term investments**

Short term investments are carried at fair value through profit or loss. Fair value gain or loss on short term investment are recognised in profit or loss in the period in which it arises. Any gain or loss on disposal is recognised in profit or loss in the period in which it arises.

## **2.10 Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered in the normal course of business.

- Operational income is recognised on rendering of services.
- Profit on investments / bank deposits is recognised on time proportionate basis.

## **2.11 Donations in kind**

Donations received in kind are accounted for at fair value.

## **2.12 Critical accounting estimates and judgments**

The preparation of financial statements in conformity with approved accounting standards requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised.

Significant areas requiring the use of management estimates in these financial statements relate to the useful life of depreciable assets, fair value of short term investment, provision for doubtful receivables and slow moving inventory. However, assumptions and judgments made by management in the application of accounting policies that have significant effect on the financial statements are not expected to result in material adjustment to the carrying amounts of assets and liabilities in the next year.

	Note	2025 Rupees	2024 Rupees
<b>3. Specific funds</b>			
Fixed assets fund	3.1	71,095,424	56,706,364
Fixed assets reserves fund	3.2	350,000,000	350,000,000
		<u>421,095,424</u>	<u>406,706,364</u>

3.1 It represents the restricted fund to be utilised for capital expenditure.

3.2 The Board of Trustees decided that out of restricted funds for fixed assets a balance of Rs. 350,000,000/- be appropriated to fixed asset reserves fund. The reserve shall remain invested as per decision of the board of trustees from time to time and unless the same is re-appropriated for utilization in making addition in fixed assets. Income from investment of reserve fund of Rs. 350,000,000/- will be utilized for the operational activities of the trust.

	2025 Rupees	2024 Rupees
<b>4. Creditors, accrued and other liabilities</b>		
Creditors	2,588,122	1,875,202
Accrued liabilities	3,399,208	2,537,540
Security deposits	3,950,302	2,826,862
Withholding tax	89,984	28,217
	<u>10,027,616</u>	<u>7,267,821</u>

#### 5. CONTINGENCIES AND COMMITMENTS

##### 5.1 Contingencies

There are no material contingencies and commitments existing as at reporting date. (2024: Nil).

## 6. Fixed assets

	Note	2025 Rupees	2024 Rupees
Liver Centre			
Operating assets	6.1	199,808,370	144,992,112
Mobile Healthcare Unit			
Operating assets	6.2	488,557	1,153,217
Capital work in progress	6.5	6,572,790	26,154,163
		<u>206,869,717</u>	<u>172,299,492</u>

### 6.1 Operating assets - Liver Centre

	Land	Buildings	Furniture	Office equipment	Hospital and laboratory equipment	Electric Installations	Vehicle	Sign/Bill board	Total
Rupees									
<b>At July 01, 2023</b>									
Cost	-	38,345,830	4,475,720	1,368,233	66,064,087	15,363,653	16,290	-	125,633,813
Accumulated depreciation	-	(20,906,458)	(2,995,254)	(1,116,426)	(46,711,548)	(7,990,520)	(14,053)	-	(79,734,259)
Net book value	-	17,439,372	1,480,466	251,807	19,352,539	7,373,133	2,237	-	45,899,554
<b>Year ended June 30, 2024</b>									
Opening net book value	-	17,439,372	1,480,466	251,807	19,352,539	7,373,133	2,237	-	45,899,554
Additions	-	-	76,400	256,200	1,336,350	8,577,385	-	900,000	11,146,335
Transferred from capital work in progress	86,979,975	43,493,046	-	-	-	-	-	-	130,473,021
<b>Disposal (Note 6.4)</b>									
Cost	-	(38,345,830)	(3,805,720)	(1,288,233)	(39,779,261)	(13,663,653)	(16,290)	-	(96,898,987)
Accumulated depreciation	-	21,778,427	2,609,322	1,086,437	28,709,129	7,626,520	14,277	-	61,824,112
	-	(16,567,403)	(1,196,398)	(201,796)	(11,070,132)	(6,037,133)	(2,013)	-	(35,074,875)
Depreciation charge	-	(3,771,505)	(89,912)	(74,681)	(2,944,793)	(435,808)	(224)	(135,000)	(7,451,923)
Closing net book value	86,979,975	40,593,510	270,556	231,530	6,673,964	9,477,577	-	765,000	144,992,112
<b>At July 01, 2024</b>									
Cost	86,979,975	43,493,046	746,400	336,200	27,621,176	10,277,385	-	900,000	170,354,182
Accumulated depreciation	-	(2,899,536)	(475,844)	(104,670)	(20,947,212)	(799,808)	-	(135,000)	(25,362,070)
Net book value	86,979,975	40,593,510	270,556	231,530	6,673,964	9,477,577	-	765,000	144,992,112
<b>Year ended June 30, 2025</b>									
Opening net book value	86,979,975	40,593,510	270,556	231,530	6,673,964	9,477,577	-	765,000	144,992,112
Additions	-	-	1,787,800	518,611	4,906,323	2,395,072	-	-	9,607,806
Transferred from capital work in progress	22,938,470	31,321,491	-	-	-	-	-	-	54,259,961
<b>Disposal (Note 6.4)</b>									
Cost	-	-	-	(38,000)	-	-	-	-	(38,000)
Accumulated depreciation	-	-	-	14,250	-	-	-	-	14,250
	-	-	-	(23,750)	-	-	-	-	(23,750)
Depreciation charge	-	(6,147,450)	(178,030)	(134,668)	(1,312,238)	(1,025,873)	-	(229,500)	(9,027,759)
Closing net book value	109,918,445	65,767,551	1,880,326	591,723	10,268,049	10,846,776	-	535,500	199,808,370
<b>At June 30, 2025</b>									
Cost	109,918,445	74,814,537	2,534,200	816,811	32,527,499	12,672,457	-	900,000	234,183,949
Accumulated depreciation	-	(9,046,986)	(653,874)	(225,088)	(22,259,450)	(1,825,681)	-	(364,500)	(34,375,579)
Net book value	109,918,445	65,767,551	1,880,326	591,723	10,268,049	10,846,776	-	535,500	199,808,370
Annual rate of depreciation (%)	-	10	10	30	10 - 30	10	20	30	

## 6.2 Operating assets - Mobile healthcare unit

	Laboratory equipment	Vehicles	Total
	-----Rupees-----		
<b>At July 01, 2023</b>			
Cost	2,113,496	3,880,970	5,994,466
Accumulated depreciation	(1,129,874)	(3,300,118)	(4,429,992)
Net book value	983,622	580,852	1,564,474
<b>Year ended June 30, 2024</b>			
Opening net book value	983,622	580,852	1,564,474
Depreciation charge	(295,087)	(116,170)	(411,257)
Closing net book value	688,535	464,682	1,153,217
<b>At June 30, 2024</b>			
Cost	2,113,496	3,880,970	5,994,466
Accumulated depreciation	(1,424,961)	(3,416,288)	(4,841,249)
Net book value	688,535	464,682	1,153,217
<b>Year ended June 30, 2025</b>			
Opening net book value	688,535	464,682	1,153,217
Disposal (Note 6.4)			
Cost	-	(3,850,000)	(3,850,000)
Accumulated depreciation	-	3,477,231	3,477,231
	-	(372,769)	(372,769)
Depreciation charge	(206,561)	(85,329)	(291,890)
Closing net book value	481,974	6,583	488,557
<b>At June 30, 2025</b>			
Cost	2,113,496	30,970	2,144,466
Accumulated depreciation	(1,631,522)	(24,387)	(1,655,909)
Net book value	481,974	6,583	488,557
Annual rate of depreciation (%)	30	20	

Note	2025 Rupees	2024 Rupees
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## 6.3 Depreciation for the year has been allocated as under:

Statement of income and expenditure			
Liver Centre			
Operating expenses	10	8,485,561	7,152,106
Administrative expenses	12	542,198	299,817
		9,027,759	7,451,923
Mobile Healthcare Unit			
Operating expenses	10	291,890	411,257
		9,319,649	7,863,180

6.4 Detail of disposal of operating assets

2025						
Description	Cost	Written down value	Sale proceeds	Gain on disposal	Relationship with the purchaser	Particulars of buyers
Office Equipment (Sold by negotiation)	38,000	23,750	31,677	7,927	None	Mr.Syed Abuzar Hussain Satelite town block D, Hno 242, Sargodah.
Vehicles (Sold by negotiation)	1,925,000	172,318	2,000,000	1,827,682	None	Mr. Raiz Masih Millat road Hno P-59, street 2 Mohalla Guleel Abad, Teh & Dist Faisalabad.
	1,925,000	200,451	2,000,000	1,799,549	None	Mr. Raiz Masih Millat road Hno P-59, street 2 Mohalla Guleel Abad, Teh & Dist Faisalabad.
	<u>3,888,000</u>	<u>396,519</u>	<u>4,031,677</u>	<u>3,635,158</u>		

2024
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These represented the transfer of assets to the DHQ as per memorandum of understanding (MOU) between DHQ Hospital and Liver Foundation Trust dated 15-03-2014. As per MOU building and certain infrastructure was handed over to the Trust by the Hospital. The trust was under obligation to improve, upgrade and made available required equipment, machinery, installations and other facilities, as

Land	Civil work	Total
-----Rupees-----		

#### 6.5 Capital work in progress

Balance as at June 30, 2023	57,575,000	21,664,903	79,239,903
Additions	31,204,975	46,182,306	77,387,281
Transferred to operating assets	(86,979,975)	(43,493,046)	(130,473,021)
Balance as at June 30, 2024	1,800,000	24,354,163	26,154,163
Additions	24,868,786	9,809,802	34,678,588
Transferred to operating assets	(22,938,470)	(31,321,491)	(54,259,961)
Balance as at June 30, 2025	3,730,316	2,842,474	6,572,790

Note	2025 Rupees	2024 Rupees
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#### 7. Advances, prepayments and other receivable

Considered good

Advances

Employees

133,473	12,547
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Income tax

1,029,023	1,320,356
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Suppliers

14,108,535	7,691,677
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Other Receivables

334,768	280,768
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15,605,799	9,305,348
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#### 8. Short term investment

Investments at Fair value through profit or loss

Investment in mutual funds

NBP Funds

139,166 units of

Rs.10.68/-each

8.1	1,484,868	-
	1,484,868	-

8.1 The fair value of short term investment is based on prices quoted in active markets which represents level 1 of fair value hierarchy.

Note	2025 Rupees	2024 Rupees
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#### 9. Cash and bank balances

Cash in hand

6,159	40,510
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Cash at banks

In current accounts

16,045,608	4,414,597
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In deposit accounts

9.1	410,378,583	395,798,738
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426,430,350	400,253,845
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9.1 TDR of Rs.410.379 million (2024: Rs.395.799 million) having an effective interest rate of 20.8% to 23.6 % per annum (2024:21.9% to 24.5% per annum). Deposit is out of Specific funds of Rs.421.095 million (2024: Rs 406.706 million).

Note	2025		2024	
	Liver Centre	Mobile healthcare unit	Liver Centre	Mobile healthcare unit

-----Rupees-----

#### 10. Operating expenses

Salaries and benefits	20,739,279	-	29,228,576	-
Medicines	11,504,365	-	5,226,573	-
Antiviral treatment	8,828,569	-	4,259,165	-
Laboratory	4,787,639	-	4,574,687	-
Vehicle running and maintenance	-	436,910	-	345,007
Generator expenses	747,381	-	766,039	-
Printing and stationery	48,458	-	30,100	-
Endoscopy	95,800	-	105,000	-
Depreciation	6.3 8,485,561	291,890	7,152,106	411,257
Repairs and maintenance	24,548,937	-	1,643,397	-
Washing, cleaning and others	8,783,001	-	3,274,214	-
	<u>88,568,990</u>	<u>728,800</u>	<u>56,259,857</u>	<u>756,264</u>

#### 11. Other income

Income from assets other than financial assets:				
Scrap sales	288,088	-	230,530	-
Income from financial assets:				
Profit on deposit	94,742,431	-	88,231,166	-
Dividend Income	146,050	-	-	-
	<u>95,176,569</u>	<u>-</u>	<u>88,461,696</u>	<u>-</u>

#### 12. Administrative expenses

Staff salaries and benefits	3,543,660	-	2,943,219	-
Printing and stationery	197,595	-	200,410	-
Travelling and conveyance	458,610	-	414,410	-
Postage and telecommunication	502,531	-	307,236	-
Audit fee	80,000	-	70,000	-
Legal and professional	801,040	-	226,482	-
Internal Auditor's remuneration	526,750	-	315,050	-
Fee and subscriptions	604,760	-	362,250	-
Advertisement	38,700	-	31,328	-
Repairs and maintenance	173,885	-	176,200	-
Entertainment	38,460	-	101,326	-
Bank charges	19,534	-	21,079	-
Depreciation	6.3 542,198	-	299,817	-
Other	508,789	-	301,430	-
	<u>8,036,512</u>	<u>-</u>	<u>5,770,237</u>	<u>-</u>

#### 13. Donations

	2025 Rupees	2024 Rupees
In cash	2,541,925	14,350,215
In kind	1,034,871	477,357
	<u>3,576,796</u>	<u>14,827,572</u>

Note	2025 Rupees	2024 Rupees
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**14. Provision for taxation**

Current  
For the year

14.1	-	-
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14.1 No provision for taxation has been made as the Trust has been approved as non profit organization under section 2(36) of the Income Tax Ordinance, 2001 and is claiming tax credit under Section 100-C of the Income Tax Ordinance, 2001.

**15. DATE OF AUTHORISATION FOR ISSUE**

The financial statements were authorised for issue on 25 NOV 2025 by the Board of Trustees of the Trust.

**16. GENERAL**

16.1 Figures have been rounded off to the nearest Rupee.

  
CHAIRMAN

  
TRUSTEE