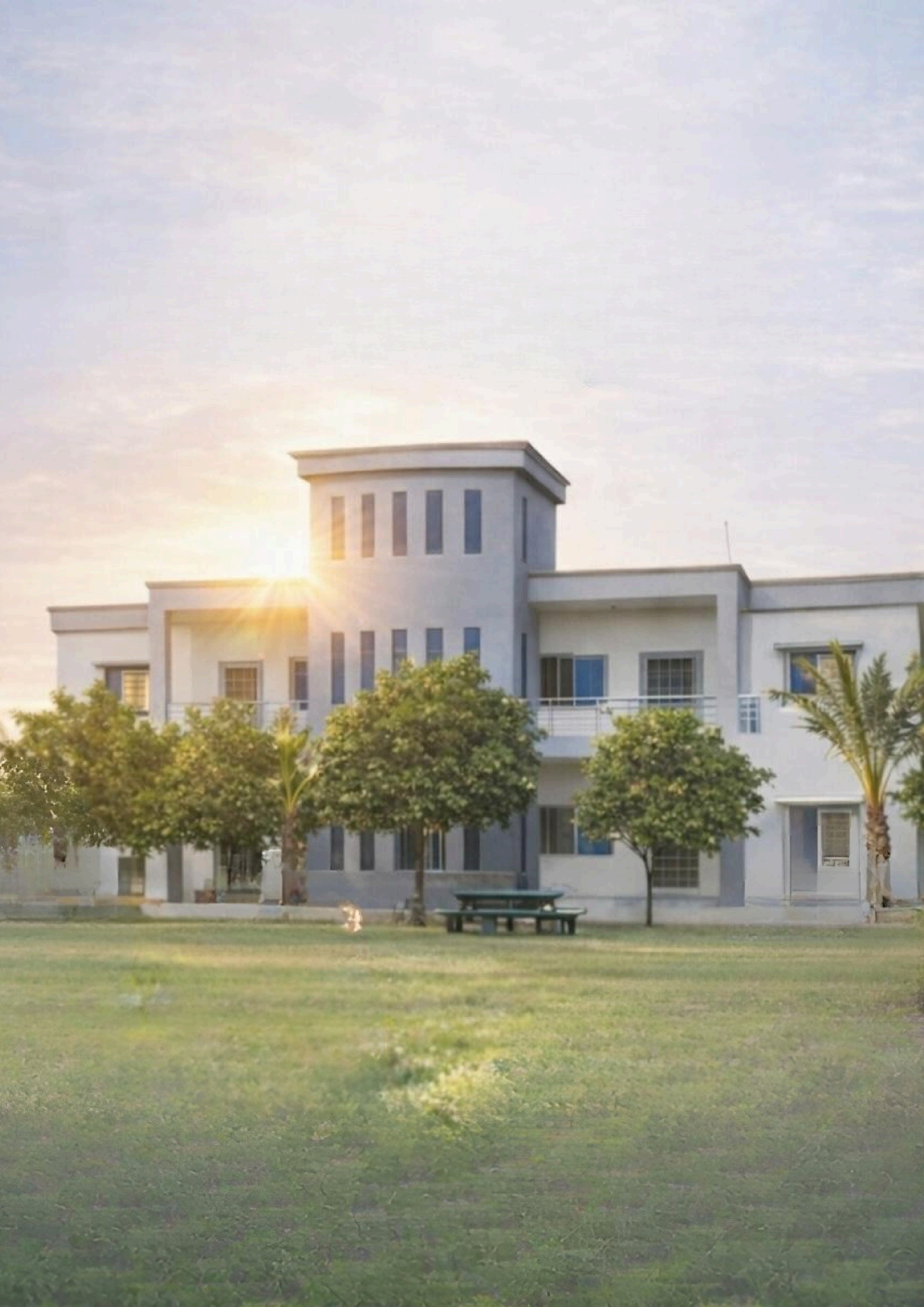
ROSHNI HOMES TRUST
A Home For Orphans

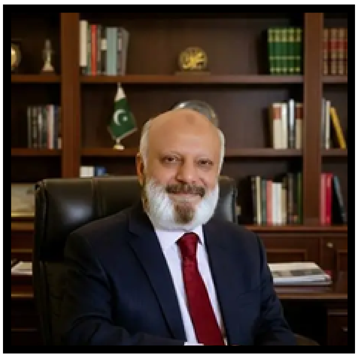
Annual Report Roshni Homes Trust

2024-2025

www.roshnihomes.org



Massage from Leadership

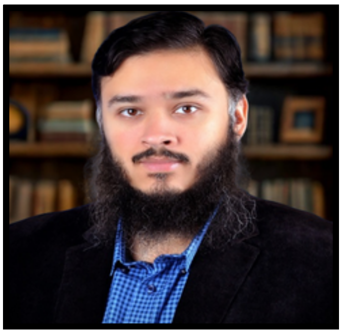


President

Muhammad Anwar Dar

From a young age, I recognized the importance of a nurturing family, healthy exposure to the world, and strong values. This realization motivated me to support orphans, who frequently lack these fundamental elements. In 2002, I co-founded Roshni Homes Trust alongside dedicated associates to address this pressing need.

Today, Roshni Homes Trust has become a leader in orphan care, offering exceptional facilities and transformative opportunities. With numerous inspiring success stories and a committed team, we strive to set a benchmark in orphan care and welcome others to join us in creating a brighter future for disadvantaged children.

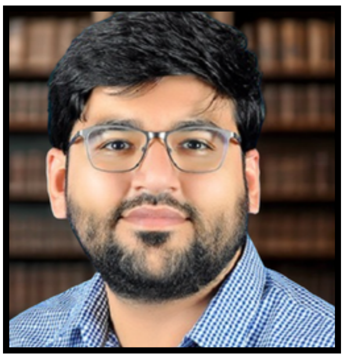


Senior Vice President

M. Rehan Riaz

Allah reminds us that no soul is burdened beyond its capacity. Orphans, among the most resilient members of our ummah, face significant challenges as they grow up without parental love or opportunities.

Our responsibility is to step forward and fill this void with compassion, care, and hope. At Roshni Homes, we are committed to nurturing these children, facilitating their physical, emotional, and psychological development to help them become thriving members of society. Through this mission, we aspire to attain the pleasure of Allah and the companionship of the Prophet (PBUH) in the hereafter.



Chief Executive Officer

M. Sohaib Qaiser

Our journey, driven by compassion and dedication, has reached remarkable milestones over the past two decades. From educating orphaned children to empowering communities in times of need, we have diligently worked to effect meaningful change. These accomplishments would not have been possible without your steadfast support and generosity, which continuously inspire us to strive for greater heights.

We invite you to observe the positive impact your contributions have made. Your involvement is invaluable, not only to us but also to the children whose lives you have transformed. Together, we are creating a lasting difference for these extraordinary children.

Z.A. NASIR & COMPANY
Chartered Accountants

ROSHNI HOMES TRUST
Financial statements
For the year ended 30 June 2025

Roshni Homes Trust
Financial statements
For the year ended 30 June 2025

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Z.A. NASIR & COMPANY
Chartered Accountants

AUDITORS' REPORT TO MANAGEMENT COMMITTEE

Opinion

We have audited the financial statements of ***ROSHNI HOMES TRUST*** which comprise the statement of financial position as at June 30, 2025, the Income and Expenditure account, statement of changes in Funds and Cash Flow statement for the year ended June 30, 2025, and notes to the financial statements.

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

Basis for opinion

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

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

The management committee is responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting and reporting standards as applicable in Pakistan, and for such internal control as the management committee determine(s) 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, management committee is responsible for assessing the management committee's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the using the going concern basis of accounting unless management either intends to liquidate the management committee or to cease operations, or has no realistic alternative but to do so.
Those charged with governance are responsible for overseeing the management committee'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 a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment 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 a basis for our opinion. The risk of not deducting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, 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 the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the management committee's internal control.
- Evaluate of 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 the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the management committee's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the management committee 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 the 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.

OTHER MATTER

The financial statement of the company for the year ended June 30, 2024 were audited by another auditor who expressed an unmodified opinion on that financial statement on January 15, 2025.

Z.A. NASIR & COMPANY
Chartered Accountants
Engagement partner: Ali Tahir (ACA)

Date: 25 Sep 2025 **UDIN: AR2025101718M3TP5psv**
SIALKOT

ROSHNI HOMES TRUST
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

ROSHNI HOMES TRUST

	NOTE	2025	2024
		---------Rupees---------	
ASSETS			
NON CURRENT ASSETS			
Property and equipment	5	100,867,598	96,914,098
Long term deposits	6	1,290,196	1,307,846
		102,157,794	98,221,944
CURRENT ASSETS			
Inventory-consumables	7	2,487,099	3,886,036
Advances, deposits and prepayments	8	2,363,845	1,224,812
Cash and bank balances	9	47,054,784	31,274,732
		51,905,728	36,385,580
TOTAL ASSETS		154,063,522	134,607,524
EQUITY AND LIABILITIES			
FINANCED BY			
Reserve fund	10	23,986,429	19,344,635
Accumulated surplus		127,051,559	113,126,178
		151,037,988	132,470,813
CURRENT LIABILITIES			
Bills payable	11	814,195	987,180
Accrued expenses	12	2,211,339	1,149,531
		3,025,534	2,136,711
Contingencies and commitments	13	-	-
		154,063,522	134,607,524

The annexed notes 1 to 24 form an integral part to these financial statements

TRUSTEE: Perine.

TRUSTEE:

ROSHNI HOMES TRUST
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2025

	NOTE	2025	2024
		----------Rupees----------	
INCOME			
Donations	14	78,173,037	70,513,635
EXPENSES			
Welfare and charitable activities expenses	15	55,677,268	45,731,915
Administrative expenses	16	7,075,686	7,983,780
Fund raising expenses	17	8,236,028	7,791,894
		70,988,982	61,507,589
Other income	18	11,450,242	4,277,172
Finance cost	19	(67,122)	(42,133)
		11,383,120	4,235,039
Surplus for the year before taxation		18,567,175	13,241,085
Taxation	20	-	-
Surplus for the year after taxation		18,567,175	13,241,085
Transfer to reserve fund		(4,641,794)	(3,310,271)
Surplus For the Year C/F		13,925,381	9,930,814

The annexed notes 1 to 24 form an integral part to these financial statements

TRUSTEE: Rabina.

TRUSTEE:

ROSHNI HOMES TRUST
STATEMENT OF CHANGES IN FUNDS
AS AT JUNE 30, 2025

	Accumulated surplus	Reserve fund	Total
	---------- Rupees ----------		
Balance as at July 01, 2023	103,195,364	16,034,364	119,229,728
Transfer to accumulated surplus	9,930,814	-	9,930,814
Transfer to reserve fund	-	3,310,271	3,310,271
Balance as at June 30, 2024	113,126,178	19,344,635	132,470,813
Transfer to accumulated surplus	13,925,381	-	13,925,381
Transfer to reserve fund		4,641,794	4,641,794
Balance as at June 30, 2025	127,051,559	23,986,429	151,037,988

The annexed notes 1 to 24 form an integral part to these financial statements

TRUSTEE: Rabine

TRUSTEE:

ROSHNI HOMES TRUST
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2025

	2025	2024
	----------Rupees----------	
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus for the year	18,567,175	13,241,085
Adjustment for non cash items:		
Depreciation	5,763,707	5,575,002
Loss/(Gain) on disposal of fixed assets	(2,823,511)	150,813
	2,940,196	5,725,815
Operating surplus before working capital changes	21,507,371	18,966,900
Changes in working capital		
Decrease in Advances, deposits and prepayments	(1,139,034)	827,070
Decrease / (increase) in Inventory-consumables	1,398,937	962,846
	259,903	1,789,916
Decrease in Accrued expenses	1,061,808	12,935
(Decrease) / increase in Bills payable	(172,986)	(845,160)
	888,822	(832,225)
Cash generated from operations	22,656,096	19,924,591
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(11,499,196)	(837,502)
Increase in long term deposits and prepayments	17,650	(100,000)
Proceeds received from the disposal of fixed assets	4,605,502	109,817
Net cash inflow from investing activities	(6,876,044)	(827,685)
Net increase / (decrease) in cash and cash equivalents	15,780,052	19,096,906
Cash and cash equivalents at the beginning of the year	31,274,732	12,177,826
Cash and cash equivalents at the end of the year	47,054,784	31,274,732

The annexed notes 1 to 24 form an integral part to these financial statements

TRUSTEE: Rohina.

TRUSTEE:

1. LEGAL STATUS AND NATURE OF BUSINESS

Roshni Homes Trust (hereinafter referred to as 'RHT' or the 'Trust') is a not for profit organization that was registered in Pakistan on July 23, 2005 under the Societies Registration Act, XXI of 1860.The primary purpose of the Trust is to raise funds in Pakistan for establishing a model orphanage and set up homes for orphans all over Pakistan to provide them motherly love and homely atmosphere and to provide facilities and amenities. The Trust has its branch offices at Islamabad and Lahore. The registered office of the Trust is situated at Roshni Park. G.T Road, Behind Income Tax Complex, Gujranwala.

2. BASIS OF PREPARATION

2.1 STATEMENT OF COMPLIANCE

These Financial statements have been prepared in accordance with accounting and reporting standards as applicable in Pakistan.

The accounting and reporting standards applicable in Pakistan comprise:

- Applicable Financial Reporting Standards (IFRS for SSEs) issued by the Institute of Chartered Accountants of Pakistan (ICAP).
- Accounting Standard for Not for Profit Organization (Accounting Standard for NPOs) issued by the Institute of Chartered Accountants of Pakistan (ICAP).

2.2 FUNCTIONAL AND PRESENTATION

These financial statements are presented in Pakistan Rupee (Rs. / Rupees) which is the Company's functional currency. Amounts presented in the financial statements have been rounded off to the nearest of Rs. / Rupees, unless otherwise stated.

3. BASIS OF MEASUREMENT

These financial statements have been prepared under the historical cost convention, except for certain items as disclosed in the relevant accounting policies below.

3.1 Key estimates and judgments

The preparation of financial statements in conformity with the accounting and reporting standards as applicable in Pakistan requires the use of certain critical accounting estimates. In addition, it requires management to exercise judgement in the process of applying the Company's accounting policies. The areas involving a high degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are documented in the following accounting policies and notes, and relate primarily to:

-Useful lives, residual values and depreciation method of property, plant and equipment - Note 4.1 & 5

The revisions to accounting estimates (if any) are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

4 SIGNIFICANT ACCOUNTING POLICY INFORMATION

The significant accounting policies set out below have been applied consistently to all periods presented in these financial statements, except for the changes as explained in note 3.1.

4.1 Operating fixed assets and depreciation

Operating fixed assets are stated at cost less accumulated depreciation. Cost of operating fixed assets consist of purchase and attributable costs in bringing the assets to their working conditions.

Depreciation is provided on reducing balance method over the estimated useful lives of the assets.

4.1 Operating fixed assets and depreciation (continued)

Depreciation on additions is charged from the day of acquisition and on disposals up to the day the asset is in use. Maintenance and normal repairs are charged to income as and when incurred. Major renewals and improvements are capitalized. Gain/loss on disposal of fixed assets is taken to the statement of income and expenditure.

Disposal

The gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognized as other income in the Statement of Income and Expenditure.

4.2 Useful lives, residual values, patterns of economic benefits and impairment

Estimates with respect to residual values and useful lives are based on the analysis of the management of the Trust. Further, the Trust reviews the value of assets for possible impairment on an annual basis. Any change in the estimates in the future might affect the carrying amount of respective item of property, plant and equipment, with a corresponding effect on the depreciation charge and impairment.

4.3 Cash and cash equivalents

Cash and Bank are carried in the balance sheet at cost. For the purpose of cash flow statement, cash and cash equivalents comprise cash in hand and balances with banks in current accounts and saving accounts

4.4 Advances and receivables

Advances and receivables are not derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the end of reporting period, in which case, these are classified as non current assets.

4.5 Inventories

Inventories comprise of consumables and general supplies such as food items, grocery items and general day to day use items etc. These are valued principally at the lower of weighted average cost and net realizable value. Cost is arrived at on a moving average basis. Cost comprises the purchase cost and other related costs incurred in bringing the inventories to their present location and condition and are determined after discount. The cost of donated inventories is the fair value at the time of recognition.
Net realizable value signifies the estimated selling price in the ordinary course of business less estimated costs necessary to be incurred in order to make a sale. If the expected net realizable value is lower than the carrying amount, a write-down is recognized for the amount by which the carrying amount exceeds its net realizable value.
Provision is made for slow moving and expired stock where necessary.

4.6 Bills and other payables

Bills and other payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Bills and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.

4.7 Accrued and other liabilities

Accrued and other liabilities are carried at their cost, which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the company.

4.8 Revenue recognition

Revenue is recognized in accordance with Section 23 of IFRS for NPOs
Donations are recognized on receipt basis.

4.9 Expenses

Expenses are recognized in the income and expenditure account when incurred.Expenditures are recognized on an accrual basis when goods are received or services are rendered. They are classified under:

- Welfare and charitable activities expenses
- Administrative expenses
- Fund raising expenses
- Finance cost

4.10 Taxation

Income of Non Profit Organization is exempt under section 100C of the Income Tax Ordinance,2001. As per section 100C, the nonprofit organization as mentioned in sub section 2 of section 100C shall be allowed a tax credit equal to one hundred percent of the tax payable, including minimum and final tax payable under any of the provisions of the Income Tax Ordinance 2001, subject to the following conditions, namely,

(a) Return has been filed

(b) Tax required to be deducted or collected has been deducted or collected and paid, and;

(c) Withholding tax statements for the immediately preceding tax years has been filed.

The welfare activities of the organization fall within the preview of sub section 2 of section 100C of the Income Tax ordinance, 2001and the NPO intends to comply with the abovementioned requirements, hence the NPO eligible to claim tax credit equal to onehundred percent of their tax liability.

4.11 Going Concern Assumptions

The financial statements have been prepared on a going concern basis. The Trust has adequate resources and future funding commitments to continue its operations for the foreseeable future.

4.12 Related party transactions

All transactions involving related parties arising in the normal course of business are conducted at arm's length at normal commercial rates on the same terms and conditions as third party transactions using valuation modes, as admissible.

4.13 General

Figures have been rounded off to the nearest rupee.

5 PROPERTY, PLANT AND EQUIPMENT

	Note	2025	2024
		-------Rupees-------	
Operating fixed assets	5.1	100,867,598	96,914,098

5.1 Operating fixed assets

Particulars	2025								Net book value as at June 30, 2025	Depreciation rates
	Cost				Accumulated depreciation					
	As at July 01, 2024	Additions/ Transfers	Deletions	As at June 30, 2025	As at July 01, 2024	Charge for the year	Adjustments	As at June 30, 2025		
	---Rupees---									%
Owned:										
Land	25,840,000	-	-	25,840,000	-	-	-	-	25,840,000	-
Building	73,612,935	-	-	73,612,935	24,118,996	2,474,697	-	26,593,693	47,019,242	5%
Office Equipment	7,247,056	419,960	(30,000)	7,637,016	2,564,063	471,719	(7,403)	3,028,379	4,608,637	10%
Library Books	155,197	-	-	155,197	117,508	3,769	-	121,277	33,920	10%
Furniture & Fixture	4,147,268	-	-	4,147,268	2,876,268	190,650	-	3,066,918	1,080,350	15%
Electrification	10,013,309	507,636	-	10,520,945	2,159,213	875,844		3,035,057	7,485,888	10%
Motor Vehicle	11,442,327	10,571,600	(3,000,000)	19,013,927	3,707,946	1,747,028	(1,240,608)	4,214,366	14,799,561	15%
	132,458,092	11,499,196	(3,030,000)	140,927,288	35,543,994	5,763,707	(1,248,011)	40,059,690	100,867,598	

ROSHNI HOMES TRUST

5 PROPERTY, PLANT AND EQUIPMENT

	Note	2025	2024
		-------Rupees-------	
Operating fixed assets	5.1	100,867,598	96,914,098

5.1 Operating fixed assets

Particulars	2025								Net book value as at June 30, 2025	Depreciation rates
	Cost				Accumulated depreciation					
	As at July 01, 2024	Additions/ Transfers	Deletions	As at June 30, 2025	As at July 01, 2024	Charge for the year	Adjustments	As at June 30, 2025		
	----------Rupees----------									%
Owned:										
Land	25,840,000	-	-	25,840,000	-	-	-	-	25,840,000	-
Building	73,612,935	-	-	73,612,935	24,118,996	2,474,697	-	26,593,693	47,019,242	5%
Office Equipment	7,247,056	419,960	(30,000)	7,637,016	2,564,063	471,719	(7,403)	3,028,379	4,608,637	10%
Library Books	155,197	-	-	155,197	117,508	3,769	-	121,277	33,920	10%
Furniture & Fixture	4,147,268	-	-	4,147,268	2,876,268	190,650	-	3,066,918	1,080,350	15%
Electrification	10,013,309	507,636	-	10,520,945	2,159,213	875,844		3,035,057	7,485,888	10%
Motor Vehicle	11,442,327	10,571,600	(3,000,000)	19,013,927	3,707,946	1,747,028	(1,240,608)	4,214,366	14,799,561	15%
	132,458,092	11,499,196	(3,030,000)	140,927,288	35,543,994	5,763,707	(1,248,011)	40,059,690	100,867,598	

5.1 Operating fixed assets (Continued)

Particulars	2024									
	Cost				Accumulated depreciation				Net book value as at June 30, 2024	Depreciation rates
	As at July 01, 2023	Additions/ Transfers	Deletions	As at June 30, 2024	As at July 01, 2023	Charge for the year	Adjustments	As at June 30, 2024		
	-----Rupees-----									%
Owned:										
Land	25,840,000		-	25,840,000	-	-	-	-	25,840,000	-
Building	73,612,935	-	-	73,612,935	21,514,052	2,604,944	-	24,118,996	49,493,939	5%
Office Equipment	7,569,111	85,500	(407,555)	7,247,056	2,206,981	504,008	(146,925)	2,564,063	4,682,993	10%
Library Books	155,197	-	-	155,197	113,320	4,188	-	117,508	37,689	10%
Furniture & Fixture	3,902,182	245,086	-	4,147,268	2,651,974	224,294	-	2,876,268	1,271,000	15%
Electrification	9,506,393	506,916	-	10,013,309	1,286,536	872,677	-	2,159,213	7,854,096	10%
Motor Vehicle	11,442,327	-		11,442,327	2,343,055	1,364,891	-	3,707,946	7,734,381	1[illegible]%
	132,028,145	837,502	(407,555)	132,458,092	30,115,918	5,575,002	(146,925)	35,543,994	96,914,098	

		Notes	2025	2024
			---------Rupees---------	
5.1.1	**Depreciation for the year has been allocated as follows:**			
	Welfare And Charitable Activities Expenses		4,610,966	4,460,002
	Administrative expenses		1,152,741	1,115,000
			5,763,707	5,575,002
6	**LONG TERM DEPOSITS**			
	Security Deposits			
	Security - For utilities		462,146	462,146
	Security - To school against fee		827,050	844,700
	Security - Others		1,000	1,000
			1,290,196	1,307,846
7	**INVENTORY - CONSUMABLE**			
	Consumable stock		1,394,774	2,789,125
	Stores & spares		1,092,325	1,096,911
			2,487,099	3,886,036
8	**ADVANCES, DEPOSITS AND PREPAYMENTS**			
	Advances to Metro Cash & Carry		13,393	1,584
	Advances to employees-considered good		183,124	59,520
	Advance to contractor		143,678	143,678
	Other Advances		366,292	19,626
	Income tax Withheld	8.1	1,657,358	1,000,404
			2,363,845	1,224,812
8.1	**Income Tax Withheld**			
	Opening balance		1,000,404	903,804
	Deducted during the year			
	Under section 151		538,407	77,273
	Under section 231B		89,000	-
	Under section 235		-	19,327
	Under section 236		29,547	-
			656,954	96,600
	Closing balance		1,657,358	1,000,404
9	**CASH AND BANK BALANCES**			
	Cash in hand		52,616	33,199
	Cash at bank	9.1	47,002,168	31,241,533
			47,054,784	31,274,732
9.1	Cash at Bank			
	- In current account		2,575,336	3,523,750
	- In saving account		44,426,832	27,717,783
			47,002,168	31,241,533
10	Reserve Fund			
	Opening balance		19,344,635	16,034,364
	Transferred From Income & Expenditure account		4,641,794	3,310,271
	Closing balance		23,986,429	19,344,635

ROSHNI HOMES TRUST

		Notes	2025	2024
			---------Rupees---------	
11	**BILLS PAYABLES**			
	Food and others		312,980	280,169
	Rahwali Filling Station		-	232,118
	Takaful Contribution		123,664	95,944
	Other payables		377,551	378,949
			814,195	987,180
12	**ACCRUED EXPENSES**			
	Staff salaries and benefits payable		1,830,489	880,421
	EOBI		75,528	63,360
	Other Accrued expenses		305,322	205,750
			2,211,339	1,149,531

13 CONTINGENCIES & COMMITMENTS

13.1 The Trust has no contingencies and commitments as on 30-06-2025. (2024: Nil)

			2025	2024
14	**INCOME**			
	Donations from Trustees		12,423,427	10,908,640
	Donations from general public		23,890,149	35,735,436
	Donation Child Sponsors		20,448,908	14,481,600
	Donations In Kind		1,738,664	2,589,530
			58,501,148	63,715,206
	Zakat received		19,671,889	6,798,429
			78,173,037	70,513,635
15	**WELFARE AND CHARITABLE ACTIVITIES EXPENSES**			
	Staff salaries and benefits		18,101,142	13,083,450
	Utilities		2,102,711	1,405,240
	Travelling & conveyance		2,124,659	1,851,778
	Education expenses		10,524,462	9,244,442
	Food and other expenses		11,202,539	10,141,624
	Medical expenses		526,202	237,777
	Sports expenses		30,768	48,227
	Garments expenses		2,341,539	2,206,691
	Rent, Rates and taxes		-	13,750
	Kids Training & Knowledge		34,600	143,306
	Cleaning expenses		1,460,394	1,195,938
	Freight charges		56,700	31,244
	Miscellaneous		1,109,311	447,485
	Repair, running & maintenance		969,710	964,617
	Printing & stationery		19,525	1,539
	Telephone & Mobile Phones bills & Postage		343,406	239,430
	Entertainment		118,634	15,377
	Depreciation		4,610,966	4,460,002
			55,677,268	45,731,915

		Notes	2025	2024
			----------Rupees----------	
16	**ADMINISTRATIVE EXPENSES**			
	Staff salaries and benefits		2,455,255	3,854,956
	Travelling and conveyance		41,461	18,049
	Utilities		248,553	230,320
	Entertainment		29,062	50,053
	Miscellaneous		133,595	304,966
	Vehicle running and maintenance		539,723	463,249
	Telephone, postage and telegram		514,016	380,316
	Printing and stationery		20,642	70,312
	Gardening		119,740	133,730
	Legal and professional		9,500	73,890
	Repair and maintenance		222,314	282,678
	Fee and subscription		622,593	728,050
	Auditor's remuneration		100,000	100,000
	Depreciation		1,152,741	1,115,000
	Food and other expenses		866,491	178,209
			7,075,686	7,983,780
17	**FUND RAISING EXPENSES**			7,983,780
	Staff salaries and benefits		7,157,179	6,829,947
	Travelling and conveyance		530,720	326,890
	Telephone, postage and web site		210,174	296,885
	Repair and maintenance		3,567	7,447
	Vehicle Running		66,420	35,029
	Miscellaneous		1,200	25,172
	Freight charges		7,000	12,653
	Rent, Rates and taxes		3,800	1,250
	Marketing Expense		166,600	199,876
	Printing & Stationary		79,038	15,675
	Entertainment		10,330	41,070
			8,236,028	7,791,894
18	**OTHER INCOME**			
	Income from financial assets			
	Profit on bank deposits		3,589,393	515,162
	Income from non financial assets			
	Rental income		4,395,000	3,630,000
	(Loss)/Gain on Assets Disposal		2,823,511	(150,813)
	Other income	18.1	642,338	282,823
			7,860,849	3,762,010
			11,450,242	4,277,172

18.1 Other income comprises of income from scrap sales and vehicle renting out.

			2025	2024
19	**FINANCE COST**			
	Bank charges		67,122	42,133

	Notes	2025	2024
		---------Rupees---------	

20 TAXATION

The income of the Trust was exempt from tax for the tax year 2014 under clauses (59) and (60) of part I of the Second Schedule to the Income Tax ordinance, 2001. During the previous year, the Finance Act 2014 (applicable for tax year 2015) has deleted clauses (59) and (60) as mentioned above and has introduced a new section 100C in the Income Tax ordinance, 2001.As per section 100C, non profit organizations, trusts or welfare organization as mentioned in sub section 2 of section 100C shall be allowed a tax credit equal to the one hundred percent of the tax payable, including minimum and final tax payable under any of the provisions of the Income Tax Ordinance, 2001, subject to the following condition, namely;

(a) return has been filed;
(b) tax required to be deducted or collected has been deducted or collected and paid; and
(c) withholding tax statements for the immediately preceding tax year has been filed.

The operations of the Trust fall within the purview of clause (a) of sub-section 2 of the section 100C of the income tax ordinance, 2001 and the Trust intends to comply with the above -mentioned requirements, hence the Trust will be eligible to claim tax credit equal to 100 percent of the tax payable by the Trust. The Trust has recorded a net surplus for the year amounting to Rs 16,365,530/- during the year ended June 30, 2025. Tax credit of hundred percent is allowed under section 100C of the Income Tax ordinance, 2001 in respect of tax payable including final taxes payable and consequently no charge has been recognized in these financial statements for the year ended June 30, 2025.

21 TRANSACTIONS WITH RELATED PARTIES

The related parties comprise of entities over which the trustee are able to exercise significant influence, entities with common trustees, major beneficiaries, trustees and key management employees. A summary of significant related parties transactions that occurred during the year is given below comprising of notes under mentioned.

PARTICULARS	Nature of transaction	2025	2024
		-------------Rupees-------------	
Trustees	Donations received from Trustees	12,423,427	10,908,640
Gift Educational (Private) Limited	Rental Income	4,395,000	3,630,000

22 NUMBER OF EMPLOYEES

The number of employees at the year end	41	41
Average number of employees	41	45

23 DATE OF AUTHORIZATION OF FINANCIAL STATEMENTS

These financial statements were authorized for issue on ________ by the Board of Trustees.

24 GENERAL

Figures have been rounded off to the nearest rupee.
Comparative figures are re-classified, wherever necessary, for the purpose of comparison and better presentation, the effect of which is not material.

TRUSTEE: ____________ TRUSTEE: ____________

Future Plans
Roshni Homes Trust

1. Establishment of 10 Houses

Foster a safe, nurturing environment for orphaned and vulnerable children, akin to that of a family.

2. New Project in Lahore (Inspired by RHT Gujranwala)
Objective: To implement a model akin to that of RHT Gujranwala, thereby expanding the reach and enhancing the impact of RHT's mission.

At Roshni Homes Trust, we highly appreciate the support of our corporate partners who align with our mission to empower children through quality education, healthcare, and essential life skills. Together, we are forging a path toward a brighter future.

MCB

Account Title: ROSHNI TRUST GUJRANWALA
Account No: 0019001010073510
IBAN No: PK66MUCB0019001010073510
Branch Code: 0190

UBL — where you come first

Account Title: ROSHNI HOMES TRUST
Account No: 0109000211115016
IBAN No: PK09UNIL0109000211115016
Branch Code: 0373

بنك دبي الإسلامي
Dubai Islamic Bank

Account Title: ROSHNI HOMES TRUST
Account No: 0102438001
IBAN No: PK86DUIB0000000102438001
Branch Code: 014

SILKBANK

Account Title: ROSHNI HOMES TRUST GUJRANWALA
Account No: 0000092001304316
IBAN No: Pk75SAUD0000092001304316
Branch Code: 0009

Lahore Office

Roshni Homes Trust - Suite No. 4, Block G2, Johar Town, Lahore

0300 8640447

Gujranwala Office

Roshni Park, G.T. Road, Behind Income Tax Complex, Gujranwala

0300 8746016

Islamabad Office

51-A, Chaudhry Plaza, Blue Area, Islamabad

0300 8640907

Sialkot Office

Airport Road, Gohadpur, Airport road, near Dr frigz, Gohadpur, Sialkot.

0300 8746018

111 767 464 **info@roshnihomes.org** **www.roshnihomes.org**