



INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

Opinion

We have audited the annexed financial statements of **SARWAR SHAHIDA RESEARCH INSTITUTE OF CARDIOVASCULAR SCIENCE TRUST (the Trust)**, which comprise the balance sheet as at June 30, 2023, and the income and expenditure account, the cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust as at June 30, 2023, and its financial performance and its cash flows for the year then ended in accordance with 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 the *Auditor's Responsibilities for the Audit of the 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 the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other 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 opinion.

Responsibilities of Management and The Board of Trustees for the Financial Statements

The Trustees are 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 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 operations, or has no realistic alternative but to do so. Those Board of Trustees is 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 a high level of assurance, but 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 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 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 detecting 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 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 the 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 a 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 the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Trustees 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.

R.K. & CO. CHARTERED ACCOUNTANTS

R.K. & Co, Chartered Accountants
Lahore

Syed Kumail Muhammad
Audit Engagement Partner

Date: August 04, 2023
UDIN: AR202310552SHVPF3rKw

Sarwar Shahida Research
Institute of Cardiovascular
Sciences Trust
Dr. Tahar Khan

R.K. & Co, Chartered Accountants

Office No. 6, Floor No 3, Al-Lateef Center Main Boulevard Gulberg III, Lahore

☎ 042-32213089 ✉ info@rkgroup.pk

SARWAR SHAHIDA RESEARCH INSTITUTE OF CARDIOVASCULAR SCIENCE TRUST

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2023

	2023 Rupees	2022 Rupees
Surplus of income over expenditure	9,859,694	911,139
Other comprehensive income:		
Unrealized gain on available for sale investments		
Total comprehensive income for the year	<u>9,859,694</u>	<u>911,139</u>

The annexed notes 1 to 11 form an integral part of these financial statements.

RK

*Sarwar Shahida Research
Institute of Cardiovascular
Sciences Trust*

Member

*Sarwar Shahida Research
Institute of Cardiovascular
Sciences Trust*

Member

Dr. Tahira Khan

SARWAR SHAHIDA RESEARCH INSTITUTE OF CARDIOVASCULAR SCIENCE TRUST
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED JUNE 30, 2023

	Note	2023 Rupees	2022 Rupees
Donations	8	13,299,096	961,000
EXPENSES			
Admin & Selling Expenses	9	3,436,542	48,750
Other Expenditure	10	2,860	1,111
		3,439,402	49,861
Surplus before taxation		9,859,694	911,139
Provision for taxation		-	-
Surplus of income over expenditure		9,859,694	911,139

The annexed notes 1 to 11 form an integral part of these financial statements.

RK

Sarwar Shahida Research
 Institute of Cardiovascular
 Sciences Trust
 Member

Sarwar Shahida Research
 Institute of Cardiovascular
 Sciences Trust
 Member

Dr. Talabani

SARWAR SHAHIDA RESEARCH INSTITUTE OF CARDIOVASCULAR SCIENCE TRUST
STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED JUNE 30, 2023

	Accumulated surplus of income over expenditure	Total general fund	Total
Balance as on June 30, 2022	911,139	911,139	911,139
Surplus of income over expenditure	9,859,694	9,859,694	9,859,694
Other comprehensive income			
Total comprehensive income for the year	9,859,694	9,859,695	9,859,694
Transfer from general fund to endowment fund			
Balance as on June 30, 2023	10,770,833	10,770,834	10,770,833

The annexed notes 1 to 11 form an integral part of these financial statements.

R.K

*Sarwar Shahida Research
Institute of Cardiovascular
Sciences Trust*
[Signature]
Member

[Signature]
Member

[Signature]

SARWAR SHAHIDA RESEARCH INSTITUTE OF CARDIOVASCULAR SCIENCE TRUST
CASH FLOW STATEMENT FOR THE YEAR ENDED JUNE 30, 2023

	Note	2023 Rupees
Cash flows from operating activities		
Operating surplus		
Adjustments for:		9,859,694
Depreciation on property, plant and equipment		609
Surplus before working capital changes		9,860,303
Effect on cash flow due to working capital changes		
Decrease/(increase) in current assets:		
Stores and spares		-
Stocks		-
Donations in kind		-
Trade receivables		-
Advances, deposits, prepayments and other receivables		-
(Decrease)/increase in current liabilities:		-
Trade and other payables		-
		136,743
		136,743
Cash generated from operations		9,997,046
Finance cost paid		-
Taxes paid		-
Net cash inflow from operating activities		9,997,046
Cash flows from investing activities		
Fixed capital expenditure		(75,300)
Sale proceeds of property, plant and equipment disposed off		-
Long term advances and security deposits paid		-
Proceeds from the disposal of investment		-
Investments purchased		-
Interest received		-
Net cash outflow from investing activities		(75,300)
Cash flows from financing activities		
Repayment of long term loans		-
Repayment of finance lease liabilities		-
Net cash inflow/(outflow) from financing activities		-
Net increase in cash and cash equivalents		9,921,746
Cash and cash equivalents at the beginning of the year		911,139
Cash and cash equivalents at the end of the year		10,832,885

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The annexed notes 1 to 11 form an integral part of these financial statements.

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 Sciences Trust

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 Sciences Trust

Member

Dr. Taharauf

SARWAR SHAHIDA RESEARCH INSTITUTE OF CARDIOVASCULAR SCIENCE TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2023

1. Legal status and nature of business

Sarwar Shahida Research Institute of Cardiovascular Science Trust (the Trust) was registered in Pakistan on March 24, 2022 under section 16 of the Punjab Trusts Act, 2020. The Board of Trustees of the Trust serve in an honorary capacity. The primary purpose of the Trust is to raise funds in Pakistan and abroad for establishing and maintaining its cardiovascular hospital in Pakistan. Registered office and principal office is situated at Office no. 36, Kayani Chamber, Session Court, Gujranwala.

2. Basis of preparation

These financial statements have been prepared in accordance with the requirements of International Financial Reporting Standards as applicable in Pakistan.

3. Basis of measurement

These financial statements have been prepared under the historical cost convention modified by the revaluation of certain financial instruments, freehold land and properties included in donations in kind at fair value.

4. Significant accounting policies

The significant accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

4.1 Taxation

No incidence of tax accrues to Trust as it is entitled to tax credit equivalent to tax liability in terms of provisions of section 100C of the Income Tax Ordinance, 2001.

4.2 Property, plant and equipment

Property, plant and equipment except freehold land are stated at cost less accumulated depreciation and any identified impairment loss. Freehold land is stated at revalued amount less any identified impairment loss. Revaluation is carried out after five years to ensure that the carrying amount of assets does not differ materially from their fair value. Revalued amount has been determined by an independent professional valuer on the basis of present market value. Expenditure attributable to acquisition of medical equipment till its commissioning is capitalized to form part of the cost of the asset.

Increases in the carrying amount arising on revaluation of land are credited to 'revaluation surplus on land' in the fund. Decreases that offset previous increases of the same assets are charged against this surplus, all other decreases are charged to income and expenditure.

Depreciation on property, plant and equipment is charged to income and expenditure account using the straight line method so as to write off the depreciable amount of the assets over their estimated useful lives, without taking into account any residual value as considered immaterial, at the rates given in note 6. The assets' residual values and useful lives are reviewed, at each year end, and adjusted if impact on depreciation is significant. The Trust's estimate of the residual value of its property, plant and equipment as at June 30, 2023 has not required any adjustment as its impact is considered insignificant.

Depreciation on additions to property, plant and equipment is charged from the month in which the asset is available for use, while no depreciation is charged for the month in which the asset is disposed off.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Trust and the cost of the item can be measured reliably. All other repair and maintenance costs are charged to income during the period in which they are incurred.

The gain or loss on disposal or retirement of an asset represented by the difference between the sale proceeds and the carrying amount of the asset is recognized as an income or expense.

4.3 Impairment of non-financial assets

Assets that have an indefinite useful life - for example, land - are not subject to depreciation/amortization and are tested annually for impairment. Assets that are subject to depreciation/amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

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4.4 Investments

Investments intended to be held for less than twelve months from the balance sheet date or to be sold to raise operating capital are included in current assets, all other investments are classified as non-current assets. Management determines the appropriate classification of its investments at the time of the purchase and re-evaluates such designation on a regular basis.

4.5 Financial assets

4.5.1 Classification

The Trust classifies its financial assets in the following categories: at fair value through profit or loss, loans and receivables, available for sale and held to maturity. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at the time of initial recognition.

a) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss are financial assets held for trading and financial assets designated upon initial recognition as at fair value through profit or loss. A financial asset is classified as held for trading if acquired principally for the purpose of selling in the short term. Assets in this category are classified as current assets if expected to be settled within twelve months, otherwise, they are classified as non-current.

b) Loans and receivables

Loans and receivables are non-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 twelve months after the balance sheet date, which are classified as non-current assets. Loans and receivables comprise loans, advances, deposits and other receivables and cash and cash equivalents in the balance sheet.

c) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investments within twelve months from the balance sheet date.

d) Held to maturity

Financial assets with fixed or determinable payments and fixed maturity, where management has the intention and ability to hold till maturity are classified as held to maturity and are stated at amortized cost.

4.5.2 Recognition and measurement


All financial assets are recognized at the time when the Trust becomes a party to the contractual provisions of the instrument. Regular purchases and sales of investments are recognized on trade-date, the date on which the Trust commits to purchase or sell the asset. Financial assets are initially recognized at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognized at fair value and transaction costs are expensed in the income and expenditure account. Financial assets are derecognized when the rights to receive cash flows from the assets have expired or have been transferred and the Trust has transferred substantially all the risks and rewards of ownership. Available-for-sale financial assets and financial assets at fair value through profit or loss are subsequently carried at fair value. Loans and receivables and held-to-maturity investments are carried at amortized cost using the effective interest rate method.

Gains or losses arising from changes in the fair value of the 'financial assets at fair value through profit or loss' category are presented in the income and expenditure account in the period in which they arise. Dividend income from financial assets at fair value through profit or loss is recognized in the income and expenditure account as part of other income when the Trust's right to receive payments is established.

Changes in the fair value of securities classified as available-for-sale are recognized in other comprehensive income. When securities classified as available-for-sale are sold or impaired, the accumulated fair value adjustments recognized in the fund are reclassified from the fund to income and expenditure account as a reclassification adjustment. Interest on available-for-sale securities calculated using the effective interest method is recognized in the income and expenditure account. Dividends on available-for-sale equity instruments are recognized in the income and expenditure account when the Trust's right to receive payments is established.

The fair values of quoted investments are based on current prices. If the market for a financial asset is not active (and for unlisted securities), the Trust measures the investments at cost less impairment in value, if any.

The Trust assesses at each balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss is removed from the fund and recognized in the income and expenditure account. Impairment losses recognized in the income and expenditure account on equity instruments are not reversed through the income and expenditure account. Impairment testing of other receivables is described in note 4.11.

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4.6 Financial liabilities

All financial liabilities are recognized at the time when the Trust becomes a party to the contractual provisions of the instrument.

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expired. Where an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in respective carrying amounts is recognized in the income and expenditure account.

4.7 Offsetting of financial assets and financial liabilities

Financial assets and financial liabilities are offset and the net amount is reported in the financial statements only when there is a legally enforceable right to set off the recognized amount and the Trust intends either to settle on a net basis or to realize the assets and to settle the liabilities simultaneously.

4.8 Employees' benefits

4.8.1 Provident fund (Defined contribution plan)

The Trust operates a funded contributory provident fund scheme for all permanent employees. Equal monthly contributions, at the rate of 7.5 percent of gross salary, are made both by the Trust and employees.

4.8.2 Accumulating compensated absences

Provisions are made annually to cover the obligation for accumulating compensated absences and are charged to income.

Retirement benefits are payable to staff on completion of prescribed qualifying period of service under these schemes.

4.9 Donations in kind

Land and properties received as donations are initially measured at the market value prevailing at the time of acquisition of the property. At subsequent reporting dates, these are remeasured at their fair value prevailing at the balance sheet date and the difference in the fair values is charged to income.

4.10 Stores and spares

Usable stores and spares are valued principally at weighted average cost, while items considered obsolete are carried at nil value. Items in transit are valued at cost comprising invoice value plus other charges incurred thereon.

4.11 Other receivables

Other receivables are recognized initially at invoice value, which approximates fair value, and subsequently measured at amortized cost using the effective interest method.

4.12 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts / short term borrowings. Bank overdrafts are shown within short term borrowings in current liabilities on the balance sheet.

4.13 Other payables

Other payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method. Exchange gains and losses arising on translation in respect of liabilities in foreign currency are added to the carrying amount of the

4.14 Provisions

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

4.15 Government grants

Grants from the government are recognized at their fair value where there is a reasonable assurance that the grant will be received and the Trust will comply with all attached conditions.

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Government grants relating to costs are deferred and recognized in the income and expenditure account over the period necessary to match them with the costs that they are intended to compensate.

Government grants relating to property, plant and equipment are included in non-current liabilities as deferred government grants and are credited to the income and expenditure account on a straight-line basis over the expected lives of the related assets.

4.16 Borrowings

Borrowings are recognized initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortized cost, any difference between the proceeds (net of transaction costs) and the redemption value is recognized in the income and expenditure account over the period of the borrowings using the effective interest method. Finance costs are accounted for on an accrual basis and are reported under trade and other payables to the extent of the amount remaining unpaid.

Borrowings are classified as current liabilities unless the Trust has an unconditional right to defer settlement of the liability for at least twelve months after the balance sheet date.

4.17 Borrowing costs

Borrowing costs incurred for the construction of any qualifying asset are capitalized during the period of time that is required to complete and prepare the asset for its intended use. Other borrowing costs are expensed in the income and expenditure account in the period in which they arise.

4.18 Foreign currency transactions and translation

a) Functional and presentation currency

Items included in the financial statements of the Trust are measured using the currency of the primary economic environment in which the Trust operates (the functional currency). The financial statements are presented in Pak Rupees, which is the Trust's functional and presentation currency.

b) Transactions and balances

Foreign currency transactions are translated into Pak Rupees using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the income and expenditure account.

	2023 Rupees	2022 Rupees
6 Cash and bank balances		
Balances at bank:		
In current accounts - Pak Rupees	10,832,885	911,139
Cash and cheques in hand	10,832,885	911,139
	<u>10,832,885</u>	<u>911,139</u>
7 Other payables		
Creditors	-	-
Salaries Payable	89,500	-
Withholding tax payable	47,243	-
	<u>136,743</u>	<u>-</u>
8 Donations		
Donation	12,319,014	961,000
Donation Boxes	190,082	-
Zakat Donations	790,000	-
	<u>13,299,096</u>	<u>961,000</u>

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"SEEDS OF LIFE"

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"SEEDS OF LIFE"

5. Property, plant and equipment

	Rupees						
	Medical and surgical equipment	Support services equipment	Office equipment	HVAC and electrical equipment	Furniture and fixtures	Vehicles	Total
Balance as at July 01, 2022	-	-	75,300	-	-	-	75,300
Additions during the year	-	-	-	-	-	-	-
Surplus on revaluation	-	-	-	-	-	-	-
Transferred to/from leased assets	-	-	-	-	-	-	-
Assets written off	-	-	-	-	-	-	-
Transfers during the year	-	-	-	-	-	-	-
Disposals during the year	-	-	-	-	-	-	-
Balance as at June 30, 2023	-	-	75,300	-	-	-	75,300
DEPRECIATION							
Balance as at July 01, 2022	-	-	-	-	-	-	-
Charge for the year	-	-	609	-	-	-	-
Transferred to/from leased assets	-	-	-	-	-	-	-
Depreciation on assets written off	-	-	-	-	-	-	-
Depreciation on disposals	-	-	-	-	-	-	-
Balance as at June 30, 2023	-	-	609	-	-	-	-
Book value as at June 30, 2023	-	-	74,691	-	-	-	74,691
Annual depreciation rate %	15	15	20 to 33	10	10	20	

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Sarwar Shahida Research
Institute of Cardiovascular
Sciences Trust
Dr. Tahira Khan

Sarwar Shahida Research
Institute of Cardiovascular
Sciences Trust
Dr. Tahira Khan

9 Administration and Selling Expenditure

	2023 Rupees	2022 Rupees
Advertisement & Promotion Expenses	2,463,291	48,750
Depreciation Account	809	-
Donations Expenses	103,220	-
Event and Function Expense	111,585	-
Food Expense	122,301	-
Freight Expense	25,898	-
Printing & Stationery Expense	60,105	-
Registration Expense	12,167	-
Salaries Expense	218,370	-
Subscription	185,928	-
Telephone Expense	14,098	-
Petty cash Expense	118,000	-
	<u>3,436,542</u>	<u>48,750</u>

10 Other expenditure

	2023 Rupees	2022 Rupees
Bank charges	2,860	1,111

11 Date of authorization

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

RK

Sarwar Shahida Research
Institute of Cardiovascular
Sciences Trust

Member

Sarwar Shahida Research
Institute of Cardiovascular
Sciences Trust

Member

Dr Taharauf

SARWAR SHAHIDA RESEARCH INSTITUTE OF CARDIOVASCULAR SCIENCE TRUST

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2023

	Note	2023 Rupees	2022 Rupees
FUND BALANCE			
REPRESENTED BY			
NON-CURRENT ASSETS			
Property, plant and equipment	5	74,691	-
CURRENT ASSETS			
Cash and bank balances	6	10,832,885	911,139
LESS: CURRENT LIABILITIES			
Other payables	7	136,743	-
		<u>10,770,833</u>	<u>911,139</u>

The annexed notes 1 to 11 form an integral part of these financial statements.

RK

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Sciences Trust

Member

Sarwar Shahida Research
Institute of Cardiovascular
Sciences Trust

Member

Dr Tahakouf

9 Administration and Selling Expenditure

	2023 Rupees	2022 Rupees
Advertisement & Promotion Expenses	2,463,261	48,750
Depreciation Account	809	-
Donations Expenses	103,220	-
Event and Function Expense	111,585	-
Food Expense	122,301	-
Freight Expense	25,898	-
Printing & Stationery Expense	60,105	-
Registration Expense	12,167	-
Salaries Expense	218,370	-
Subscription	186,928	-
Telephone Expense	14,098	-
Petty cash Expense	118,000	-
	<u>3,436,542</u>	<u>48,750</u>

10 Other expenditure

	2023 Rupees	2022 Rupees
Bank charges	2,860	1,111

11 Date of authorization

These financial statements were authorized for issue on 4-Aug-23 by the Board of Trustees of the Trust.

RK

Sarwar Shahida Research
Institute of Cardiovascular
Sciences Trust

Member

Sarwar Shahida Research
Institute of Cardiovascular
Sciences Trust

Member

Dr. Taharauf

Dr. Taharauf