

M/S PAK CITIZENS ALLIANCE
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2026

G.M.J. & Co.
Chartered Accountants

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EXECUTIVE COMMITTEE

Opinion

We have audited the financial statements of PAK CITIZENS ALLIANCE (Non-Profit Organization NPO), which comprise the statement of financial position as at June 30, 2026, the statement of income or expenditure, the statement of comprehensive income, the statement of changes in funds and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements present fairly, in all material respects, the financial position of Pak Citizens Alliance (Non-Profit Organization NPO) as at June 30, 2026, and its financial performance, changes in funds and cash flows for the year then ended in accordance with the International Financial Reporting Standard and Accounting Standards for Not for Profit Organizations (NPOs) issued by The Institute of Chartered Accountant of 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 Auditors' 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 Those Charged with Governance for the Financial Statements

The Members of the executive body 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 Members 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, Members are responsible for assessing the NPO 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 NPO or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the NPO financial reporting process.

Auditors' 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 auditors' 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 NPO 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 Member'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 NPO ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the NPO to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of 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.

LAHORE: August 17, 2026
UDIN: AR202610378i7nqBPMHF



CHARTERED ACCOUNTANTS
(Engagement Partner: Ghaus M. Jameel, ACA)

PAK CITIZENS ALLIANCE
BALANCE SHEET AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
NON - CURRENT ASSETS			
Property, plant and equipment	5	4,950,635	4,507,932
CURRENT ASSETS			
Advances, deposits & prepayments		1,149,800	-
Investment in mutual fund		501,485	-
Tax refund due from Government		-	191,351
Cash and bank balances	7	8,844,202	5,126,772
		10,495,487	5,318,123
TOTAL ASSETS		15,446,122	9,826,055
FUNDS AND LIABILITIES			
FUNDS			
Resitricted funds		5,325,251	3,281,459
Unrestricted fund		9,980,872	6,494,596
		15,306,122	9,776,055
CURRENT LIABILITIES			
Other Payables		140,000	50,000
CONTINGENCIES AND COMMITMENTS	8	-	-
TOTAL FUNDS & LIABILITIES		15,446,122	9,826,055

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

[Signature]

PRESIDENT

[Signature]

GENERAL SECRETARY

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FINANCE SECRETARY



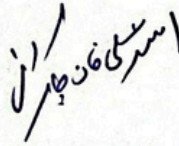
PAK CITIZENS ALLIANCE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025
	Note	Rupees	Rupees
INCOME			
	8	55,802,293	37,245,913
EXPENDITURE			
Operating expenses	9	42,753,788	28,241,650
Administrative and general expenses	9	7,518,438	5,963,878
		50,272,226	34,205,528
SURPLUS FOR THE PERIOD		5,530,067	3,040,384

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



PRESIDENT



GENERAL SECRETARY



FINANCE SECRETARY

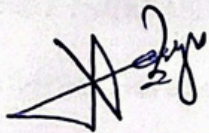


PAK CITIZENS ALLIANCE
STATEMENT OF CHANGES IN ACCUMULATED FUND
FOR THE YEAR ENDED JUNE 30, 2026

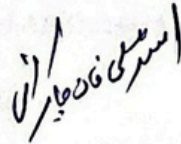
	<u>Restricted Fund</u>	<u>Un-Restricted Fund</u>	<u>Total</u>
Balance as at 30th June 2024	1,641,205	5,094,466	6,735,671
Funds / income received during the period	29,796,730	7,449,183	37,245,913
Funds utilized / expenditure incurred during the year	(28,156,476)	(6,049,052)	(34,205,528)
Balance as at 30th June 2025	<u>3,281,459</u>	<u>6,494,596</u>	<u>9,776,055</u>
Funds / income received during the period	44,641,834	11,160,459	55,802,293
Funds utilized / expenditure incurred during the year	(42,598,043)	(7,674,183)	(50,272,226)
Balance as at 30th June 2026	<u>5,325,251</u>	<u>9,980,872</u>	<u>15,306,122</u>

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



PRESIDENT



GENERAL SECRETARY



FINANCE SECRETARY



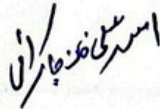
PAK CITIZENS ALLIANCE
CASH FLOW STATEMENT FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	Rupees	Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/Loss for the period	5,530,067	3,040,384
Adjustment for non-cash charges and other items:		
Finance cost	155,745	85,174
Depreciation	530,664	474,464
Surplus before working funds changes	6,216,476	3,600,023
Cash flows from working funds changes:		
Increase / (decrease) in		
Advances, deposits & prepayments	(1,149,800)	
Investment in mutual fund	(501,485)	
Tax refund due from Government	191,351	-
Other payables	90,000	-
Net cash generated from working funds changes	(1,369,934)	-
Finance cost paid	(155,745)	(85,174)
Income tax paid	-	-
Net cash outflow from operating activities	4,690,797	3,514,849
CASH FLOW FROM INVESTING ACTIVITIES		
Addition in Fixed Assets	(973,368)	(2,524,020)
Net cash outflow from investing activities	(973,368)	(2,524,020)
CASH FLOW FROM FINANCING ACTIVITIES		
Net cash inflow from financing activities	-	-
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	3,717,430	990,828
Cash And cash equivalents at beginning of the period	5,126,772	4,135,944
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	8,844,202	5,126,772

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



PRESIDENT



GENERAL SECRETARY



FINANCE SECRETARY



1 GENERAL INFORMATION

1.1 "PCA" was registered on December 19, 2014 under the Societies Registration Act 1860. The aims and objects for which the organization was established is to provide "Sustainable solutions to empower people to start or expand their own business and general public welfare" in Pakistan. Registered office is situated at 831-F/2, JoharTown, Lahore.

1.2

The financial statements are presented in Pak Rupee, which is the Company's functional and presentation currency.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with approved accounting standards, as applicable in Pakistan.

3 BASIS OF PREPARATION

3.1 These financial statements have been prepared in accordance with the approved accounting standards, as applicable in Pakistan. Approved accounting standards comprise of such Accounting and Financial Reporting Standards for Small Sized Entities (AFRS for SSEs) issued by the Institute of Chartered Accountants of Pakistan in 2006 voluntarily adopted by the management.

These financial statements are prepared to assist the management in submission to tax and regulatory authorities.
These financial statements have been prepared under the historical cost convention of accounting.

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 PROPERTY, PLANT AND EQUIPMENT

Owned

Assets are stated at cost less accumulated depreciation except freehold land. Freehold land is stated at cost.

Depreciation is charged to income and expenditure account on reducing balance method. The rate of depreciation charged during the year is given in the operating assets Note.8. Depreciation on additions to fixed assets is charged from the month in which fixed assets is available for use while no depreciation is charged in the month of disposal.

Maintenance and normal repair are charged to income as and when incurred. Major renewals and improvements are capitalized. Gain or loss on disposal of fixed assets is recognized in current period's income.

The carrying amount of the trust's assets is reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exist the assets' recoverable amount is estimated and impairment losses are immediately recognized in the income and expenditure account.

4.2 TRADE AND OTHER PAYABLES

Liabilities for payable are carried at 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 trust.

4.3 CASH AND CASH EQUIVALENT

Cash in hand and bank are carried at fair value. For the purpose of cash flow statement, cash and cash equivalent consist of cash in hand and at bank.

4.4 REVENUE RECOGNITION

4.4.1 Grant/ Donations related to income

Donations related to income are recognized on a systematic basis income over the period necessary to match them with related expenses incurred in accordance with terms of the respective project agreements.

4.4.2 Grant/ Donations related to assets

Donations related to assets are recognized as deferred income under the head capital grant. An amount equivalent to the depreciation for each year on such assets is credited to income and expenditure account in the same year in which depreciation is charged. Amount equivalent to book value of the assets relating to grant is also transferred to income and expenditure account in the same year in which asset is disposed off.

PAK CITIZENS ALLIANCE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2026

5 PROPERTY, PLANT AND EQUIPMENT

PARTICULARS	COST			DEPRECIATION			Book value as at June 30	Rate %
	as at July 01	additions / (deletion) during the	as at June 30	as at July 01	For the year	as at June 30		
----- Rupees -----								
Furniture & Fixture	2,331,540	299,228	2,630,768	333,363	205,313	538,676	2,092,092	10%
Electric Equipment	1,992,480	334,742	2,327,222	393,686	171,985	565,671	1,761,551	10%
Office Equipment	501,100	21,748	522,848	52,044	46,080	98,124	424,725	10%
Computer & Allied Equipments	902,000	317,650	1,219,650	440,096	107,286	547,382	672,268	20%
2026	5,727,120	973,368	6,700,488	1,219,188	530,664	1,749,853	4,950,635	

PARTICULARS	COST			DEPRECIATION			Book value	Rate %
	as at July 01	additions / (deletion) during the	as at June 30	as at July 01	For the year	as at June 30	as at June 30	
----- Rupees -----								
Furniture & Fixture	790,500	1,541,040	2,331,540	168,418	164,944	333,363	1,998,177	10%
Electric Equipment	1,324,000	668,480	1,992,480	240,801	152,885	393,686	1,598,794	10%
Office Equipment	186,600	314,500	501,100	10,885	41,159	52,044	449,056	10%
Computer & Allied Equipments	902,000	-	902,000	324,620	115,476	440,096	461,904	20%
2025	3,203,100	2,524,020	5,727,120	744,724	474,464	1,219,188	4,507,932	



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PAK CITIZENS ALLIANCE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025	
NOTE		Rupees	Rupees	
6	ADVANCES, DEPOSITS & PREPAYMENTS			
	Advance against vehicle	1,149,800	-	
7	CASH AND BANK BALANCES			
	Term Deposit Receipt	-	2,000,000	
	Cash In Hand	-	367,022	
	Cash At Bank			
	-in current account	8,844,202	2,759,750	
		8,844,202	5,126,772	
8	CONTINGENCIES AND COMMITMENTS			
	Contingencies			
	There are no material contingencies as at June 30, 2026 (2025: nil).			
	Commitments			
	There are no material commitments as at June 30, 2026 (2025: nil).			
8	INCOME			
	Donation	55,802,293	37,245,913	
		55,802,293	37,245,913	
9	EXPENDITURES			
	Operating & Administrative Expense			
	Eesaar Projects	9.1	14,385,223	11,919,666
	Community Developments Projects	9.2	7,058,237	754,070
	Educational Projects	9.3	13,806,725	11,886,401
	Wash & Volunteer Development Program	9.4	7,347,858	3,596,339
	Administrative Expense	9.5	6,987,774	5,489,414
	Depreciation	5.1	530,664	474,464
			50,116,481	34,120,354
9.1	Eesaar Projects			
	Eesaar E Ramazan		4,793,426	4,637,786
	Eesaar (Schat)		185,058	386,593
	Eesaar (Qurbani)		2,290,250	1,251,175
	Eesaar (Defeat The Winter)		-	297,100
	Pca Ration Support Program		130,200	-
	Hashim Raza Eesaar Store		6,986,289	5,347,012
			14,385,223	11,919,666
9.2	Community Developments Projects			
	Mosque Construction		863,758	754,070
	SJ & LA Project		61,000	-
	Assan Nikkah		75,000	-
	Kasb e Halal		205,000	-
	Al-Khidmat (Eye Surgeries)		56,000	-
	Flood (Relief & Rehab)		5,782,979	-
	Edhi Fund Project		14,500	-
			7,058,237	754,070
9.3	Educational Projects			
	The Lyceate School		12,686,962	11,068,901
	PCA Charity School		1,119,763	817,500
			13,806,725	11,886,401
9.4	Wash & volunteer Development Program			
	Water Project Expense		4,307,500	2,102,000
	Volunteer Department		808,410	
	Salaries & Wages		2,101,248	1,191,440
	Other expenses		130,700	302,899
			7,347,858	3,596,339

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Administrative Expense

Website Development	110,000	-
PCA Marketing Event	428,973	605,897
Salaries & Wages	6,127,699	4,730,655
Legal And Professional Charges	100,000	50,000
Audit fee	100,000	-
Travelling & Conveyance Expense	-	9,399
Miscellaneous	121,102	93,463
	6,987,774	5,489,414

10 FINANCIAL CHARGES

Bank Charges

155,745 **85,174****11 TAXATION**

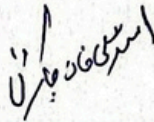
Under the Income Tax Ordinance, 2001 the Non-profit Organizations, Trusts and Welfare institutions are allowed tax credit equal to 100% of tax payable on their income including minimum tax and final tax applicable to them, upon fulfillment of certain conditions.

12 AUTHORIZATION FOR ISSUANCE

These accounts are authorized for issuance by the Board of Trustees on 13 Aug, 2026.

13 GENERAL

13.1 Figures have been rounded off to the nearest rupee.

**PRESIDENT****GENERAL SECRETARY****FINANCE SECRETARY**