

RJS LIFE CARE

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DEC 2025

Auditor:

**Abdul basit & Co.
Chartered Accountants**

INDEPENDENT AUDITOR'S REPORT
TO THE MANAGEMENT
OF
RJS LIFE CARE

We have audited the accompanying financial statements of " RJS LIFE CARE" which comprise of the Statement of Financial Position, Statement of Income and Expenditure and Statement of Changes in Fund as at Dec 31, 2025 together with the notes forming part thereof (hereinafter referred to as the "financial statements"), for the year then-ended.

Management's Responsibility

Management is responsible for the preparation of these financial statements and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit to check the policies and procedures of the Company's as adopted and adhered to. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error in making those risk assessments the auditor considers internal control relevant to the entity's preparation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimated made by management. as well as evaluating the presentation of the financial statements We believed that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the Statement of Financial Position, Statement of Income and Expenditure and Statement of Changes in Fund of "RJS LIFE CARE" were prepared in accordance with the requirement of and in compliance with the policies and procedures of the Organization and gives a true and fair view of the state of the Organization's affair as adopted on the reporting date as at **Dec 31, 2025**.

*Basit***RAWALPINDI****DATE:****ABDUL BASIT & CO
CHARTERED ACCOUNTANTS**

**RJS LIFE CARE
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025**

	Note	2025 -----Rupees-----	2024 -----Rupees---
ASSETS			
NON CURRENT ASSETS			
Property Plant & Equipment		-	-
CURRENT ASSETS			
Other receivables		-	-
Cash & Bank Balances	3	12,234,694	414,867
TOTAL ASSETS		<u>12,234,694</u>	<u>414,867</u>
FUNDS AND LIABILITIES			
FUNDS			
Accumulated Surplus		12,234,694	
Accrued and other payable		-	414,867
		<u>12,234,694</u>	<u>414,867</u>
CURRENT LIABILITIES			
Other Liabilities			-
TOTAL FUNDS AND LIABILITIES		<u>12,234,694</u>	<u>414,867</u>
CONTINGENCIES AND COMMITMENTS	8		

The annexed notes, from 1 to 9, form an integral part of these financial statements.



CHAIRMAN





DIRECTOR

**RJS LIFE CARE
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2025**

	Note	2025 -----Rupees-----	2024 -----Rupees-----
INCOME			
Donations	4	64,446,893	1,232,530
EXPENDITURE			
Project expenses	5	41,468,668	815,900
Administrative expenses	6	10,741,431	416,630
Financial charges	7	2,100	
		52,212,199	1,232,530
SURPLUS FOR THE YEAR		<u>12,234,694</u>	<u>-</u>

The annexed notes, from 1 to 9, form an integral part of these financial statements.



CHAIRMAN





DIRECTOR

RJS LIFE CARE
STATEMENT OF CHANGES IN FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

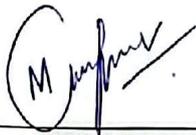
	2025
	Accumulated
	---Rupees---
Balance as at December 31, 2023	-
Total comprehensive surplus for the year	-
Balance as at December 31, 2024	-
Total comprehensive surplus for the year	12,234,694
Balance as at December 31, 2025	-
	<u>12,234,694</u>

The annexed notes, from 1 to 9, form an integral part of these financial statements.



CHAIRMAN





DIRECTOR

RJS LIFE CARE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

1. STATUS AND NATURE OF BUSINESS

RJS Life CARE is a non for profit organization registered under XLVI society act 1961 having registered office at office no.6, 3rd floor, Al-Jannat plaza loaction, The purpose of the RJS LIFE CARE are to facilitation for public on non profitable bases in health sector. Helping government in health sector in implementation of the purpose of (health of all). Social determinants of health in reach of every citizen as basic human right in particular for women & children. Promotion of advance technologies for community welfare.

1.1 Project

This relates to medical activities implemented in 2025. The purpose was charity medical services for poor people.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

2.1 Property Plant & Equipment

These are stated at cost less accumulated depreciation and impairment loss, if any. Cost comprises construction, acquisition and other directly attributable costs. Depreciation is charged on straight line method at the rates given in note, after taking into account their respective residual values if any, so as to write off the cost of assets over their estimated useful lives. Depreciation is charged from the month asset is available for use while no depreciation is charged in the month in which the asset is disposed off.

2.2 Accrured And Other Payables

Liabilities and other payables are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received.

2.3 Advance, Deposits And Other Receivables

These are recognized and carried at their original amount less provision for any uncollectable amounts.

2.4 Cash and bank balances

Cash and bank balances comprise of cash in hand.

2.5 Income recognition

Income is recognized when right to receive the same is established.



**RJS LIFE CARE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

	Note	2025 -----Rupees-----	2024 -----Rupees-----
3 CASH AND BANK BALANCES			
Cash in hand		14,728	-
Cash at bank		12,219,966	414,867
		<u>12,234,694</u>	<u>414,867</u>
4 INCOME			
Income/ Contribution From Chairman		-	-
Donations		64,446,893	1,232,530
		<u>64,446,893</u>	<u>1,232,530</u>
5 PROJECT EXPENSE			
Project expenses		-	815,900
Flood Project Expenses - Punjab		3,794,286	-
Medical Camp Expenses - Kalash		600,000	-
Project Expenses - Gaza		36,736,350	-
Project Expenses - Umeed E Hayat		338,032	-
		<u>41,468,668</u>	<u>815,900</u>

5.1 This relates to medicinal activities implemented in 2025. The purpose was charity medicinal services for Gaza & Flood for poor people.

6 ADMINISTRATIVE EXPENSES

Salaries and Wages	9,480,000	-
Office Rent	622,000	240,000
Repair & Maintance	26,500	-
Service charges	124,000	-
Fuel Charges	8,360	-
Internet Expenses	43,060	-
Utilities Electricity Bill	89,011	168,000
Printing and stationery	184,500	8,630
Offices Supplies	67,500	-
Professional & Legal Expenses	80,000	-
Misc Expense	16,500	-
	<u>10,741,431</u>	<u>416,630</u>

7 FINANCIAL CHARGES

Bank charges	2,100	-
	<u>2,100</u>	<u>-</u>

8 CONTINGENCIES AND COMMITMENTS

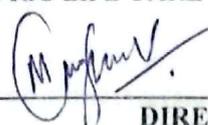
There are no material contingency or commitment as at the end of the current.

9 DATE OF AUTHORIZATION FOR ISSUE

These financial statements were approved by the management of RJS LIFE CARE on 23/02/2026


CHAIRMAN




DIRECTOR