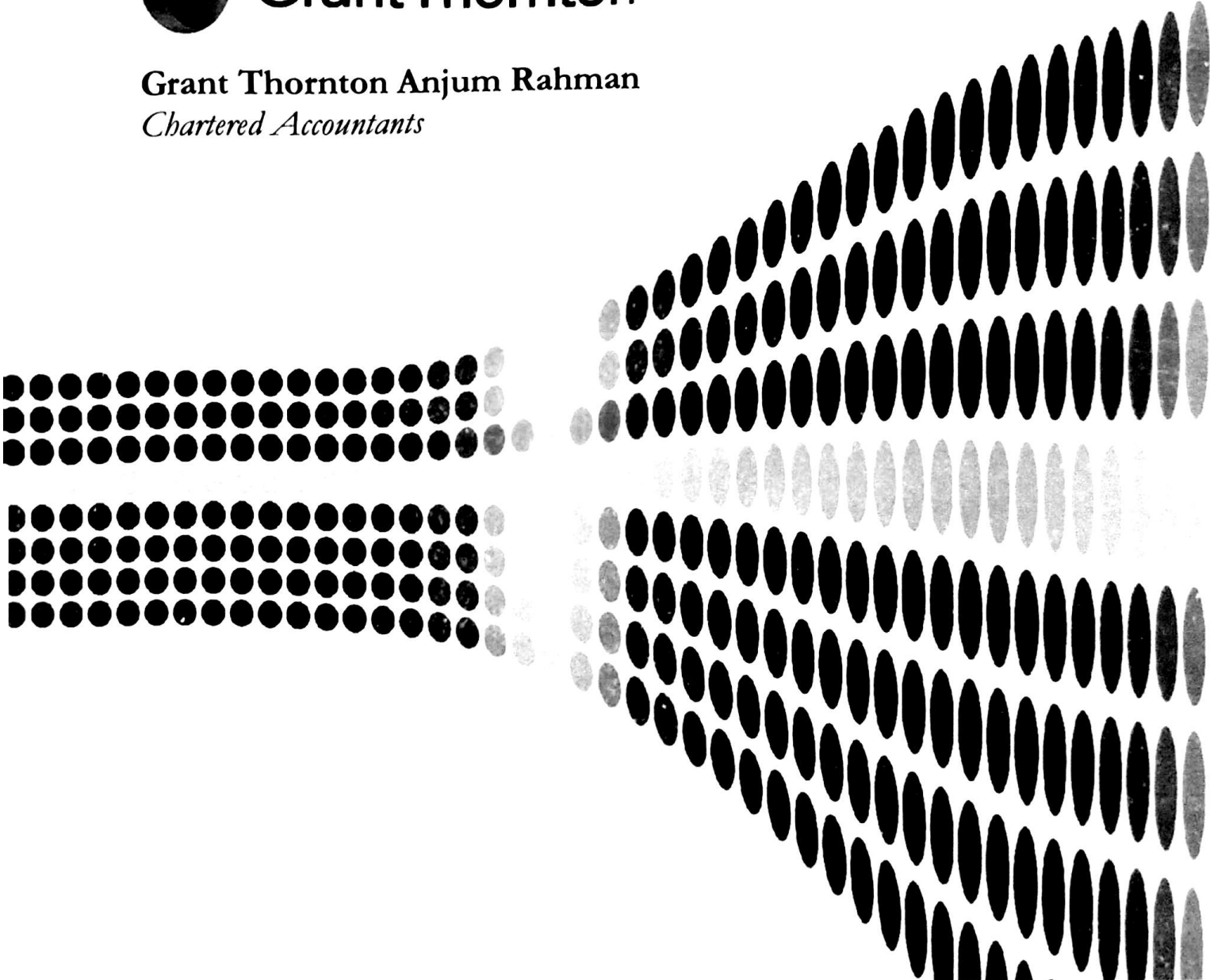


Financial Statements and Independent Auditors' Report
For the year ended June 30, 2024

VISION HEALTHCARE FOUNDATION



Grant Thornton Anjum Rahman
Chartered Accountants



INDEPENDENT AUDITOR'S REPORT

To the members of Vision HealthCare Foundation
(A Company licenced under section 42 of the Companies Act, 2017)

Report on the Audit of the Financial Statements

Grant Thornton Anjum Rahman

1st & 3rd Floor,
Modern Motors House,
Beaumont Road,
Karachi, Pakistan.

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Opinion

We have audited the annexed financial statements of **Vision HealthCare Foundation - A Company licenced under section 42 of the Companies Act, 2017 (the Foundation)**, which comprise the statement of financial position as at June 30, 2024, and the statement of income and expenditure, the statement of changes in accumulated fund, the statement of cash flows for the then year, and notes to the financial statements, including a summary of material accounting policies and other explanatory information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, statement of income and expenditure and the statement of changes in accumulated fund and the cash flow statement together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), in the manner so required and respectively give a true and fair view of the state of the Foundation's affairs as at June 30, 2024 and of the surplus, the changes in accumulated fund and its cash flows for the year then ended.

Basis for 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 the Financial Statements* section of our report. We are independent of the Foundation 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.

Information other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the directors' report included in the financial statements, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statement does not cover the other information and we do not express any form of assurance conclusions thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Board of Directors for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and the requirements of Companies Act, 2017 (XIX of 2017) 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.

In preparing the financial statements, management is responsible for assessing the Foundation'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 Foundation or to cease operations, or has no realistic alternative but to do so.

Board of directors are responsible for overseeing the Foundation'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 Foundation'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 Foundation'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 Foundation 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 directors 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.

We also provide the board of directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

Based on our audit, we further report that in our opinion:

- a) proper books of account have been kept by the Foundation as required by the Companies Act, 2017 (XIX of 2017);
- b) the statement of financial position, the statement of income and expenditure, the statement of changes in accumulated fund and the statement of cash flows together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017) and are in agreement with the books of account and returns;
- c) investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Foundation's business; and
- d) no Zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980).

The engagement partner on the audit resulting in this independent auditor's report is Muhammad Khalid Aziz.



Chartered Accountants

Karachi

Dated: June 12, 2025

UDIN: AR202410154yZ6Hsip7A

VISION HEALTHCARE FOUNDATION
(A Company incorporated under section 42 of the companies Act, 2017)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2024

	Note	June 30, 2024 -----Rupees-----	June 30, 2023
ASSETS			
Non-Current Assets			
Building and office equipment	5	1,828,041	1,772,775
Current Assets			
Cash and bank balances	6	5,484,066	522,316
Total Assets		7,312,107	2,295,091
FUND BALANCE AND LIABILITIES			
General Funds		2,091,284	1,817,633
Restricted Zakat Fund		4,445,923	-
		6,537,207	1,817,633
Current Liabilities			
Loan from directors	7	-	174,300
Taxation- net		111,773	248,158
Trade and other payables	8	663,127	55,000
Total liabilities		774,900	477,458
Total Fund Balance And Liabilities		7,312,107	2,295,091

The annexed notes 1 to 15 form an integral part of these financial statements.

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[Signature]

Chief Executive Officer



[Signature]

Director

VISION HEALTHCARE FOUNDATION
(A Company incorporated under section 42 of the companies Act, 2017)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDE JUNE 30, 2024

		June 30, 2024	From October 19, 2022 to June 30, 2023
	Note	Rupees	
Income			
Donation	9	13,588,925	4,701,586
Expenditure			
Operating and administrative expenses	10	13,203,501	2,635,795
Surplus before tax		385,424	2,065,791
Tax provision for the year / period	11	(111,773)	(248,158)
Surplus for the year / period		273,651	1,817,633

The annexed notes 1 to 15 form an integral part of these financial statements.

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 Chief Executive Officer




 Director

VISION HEALTHCARE FOUNDATION*(A Company incorporated under section 42 of the companies Act, 2017)***STATEMENT OF CHANGES IN ACCUMULATED FUND****FOR THE YEAR ENDE JUNE 30, 2024**

	General Fund	Zakat Fund (Restricted)	Total
	-----Rupees-----		
Balance as at October 19, 2022	-	-	-
Fund received during the year		2,159,655	2,159,655
Fund utilized during the year	-	(2,159,655)	(2,159,655)
Surplus for the period from October 19, 2022 to June 30, 2023	1,817,633	-	1,817,633
Balance as at June 30, 2023	1,817,633	-	1,817,633
Fund received during the year	-	4,445,923	4,445,923
Surplus for the year	273,651	-	273,651
Balance as at June 30, 2024	2,091,284	4,445,923	6,537,207

The annexed notes 1 to 15 form an integral part of these financial statements.

**Chief Executive Officer****Director**

VISION HEALTHCARE FOUNDATION
(A Company incorporated under section 42 of the companies Act, 2017)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDE JUNE 30, 2024

		June 30, 2024	From October 19, 2022 to June 30, 2023
		-----Rupees-----	
CASH FLOW FROM OPERATING ACTIVITIES			
Surplus before tax		273,651	1,817,633
Adjustments for:			
Depreciation	5.1	231,734	198,225
Working capital changes			
Loan from directors		(174,300)	174,300
Taxation- net		(136,385)	-
Trade and other payables		608,127	303,158
		297,442	477,458
Net cash generated from operating activities		802,827	2,493,316
CASH FLOW FROM INVESTING ACTIVITIES			
Building and office equipment		(287,000)	(1,971,000)
Net cash used in investing activities		(287,000)	(1,971,000)
CASH FLOWS FROM FINANCING ACTIVITIES			
Zakat fund received during the year		4,445,923	-
Net cash used in financing activities		4,445,923	-
Net increase in cash and cash equivalents		4,961,750	522,316
Cash and cash equivalents at beginning of the year / period		522,316	-
Cash and cash equivalents at the end of the year / period		5,484,066	522,316

The annexed notes 1 to 15 form an integral part of these financial statements.

4TAX



[Signature]
Chief Executive Officer

[Signature]
Director

VISION HEALTHCARE FOUNDATION
(A Company incorporated under section 42 of the companies Act, 2017)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDE JUNE 30, 2024

1 STATUS AND NATURE OF OPERATIONS

The Vision Healthcare Foundation (The Foundation) was incorporated on October 19th, 2022 under Section 16 of the Company Act, 2017, and has been issued a license under section 42 of the Company Act, 2017, as a not-for-profit on September 30th, 2022. The Company's registered office is situated at 188-C/II, Street 119, Sector 12/4, Islamabad. The Foundation is an organization committed to serving people with disabilities in Pakistan.

2 SIGNIFICANT EVENTS OR TRANSACTIONS

There was no significant event or transaction during the period.

3 BASIS OF PREPARATION

3.1 Statement of compliance

These financial statements have been prepared in accordance with the approved accounting and reporting standards as applicable in Pakistan. The approved accounting and reporting standards as applicable in Pakistan comprise of International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017 Accounting Standard for Not for Profit Organizations (Accounting Standard for NPOs) issued by the Institute of Chartered Accountants of Pakistan as notified under the Companies Act, 2017; and provisions of and directives issued under the Companies Act, 2017. Where provisions of and directives issued under the Companies Act, 2017 differ from the IFRS for SMEs or the Accounting Standard for NPOs, the provisions of and directives issued under the Companies Act, 2017 shall prevail.

3.2 Basis of measurement

These financial statements have been prepared under the historical cost convention method. All the transactions have been accounted for under the accrual basis of accounting.

3.3 Functional and presentation currency

The financial statements are presented in Pakistani Rupees, which is also the Foundation's functional currency.

3.4 Comparative information

The comparative financial statements of the Foundation are for the period from October 19, 2022 to June 30, 2023 as the Foundation was incorporated on October 19, 2024. Therefore, these are not comparable.

4 SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGMENTS

The preparation of financial statements in conformity with approved accounting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying Foundation's accounting policies. Estimate and judgements are continually evaluated and are based on historic experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

However, as of the statement of financial position date the judgements, estimates and assumptions which are significant to the financial statements are disclosed in the respective notes to these financial statements.

VISION HEALTHCARE FOUNDATION

(A Company incorporated under section 42 of the companies Act, 2017)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDE JUNE 30, 2024

	Notes
(a) useful life of building and office equipment	4.1
(b) taxation	4.10
(c) provisions	4.11
(d) contingencies	4.12

4 SUMMARY OF MATERIAL ACCOUNTING POLICIES

4.1 Building and office equipment

These are stated at cost less accumulated depreciation and impairment, if any. Depreciation is charged on reducing balance basis using rates mentioned in the financial statements. Full year's depreciation is charged in the year of addition, however, no depreciation is charged on assets in the year of disposal. Normal repairs and maintenance are charged to expenses as and when incurred.

4.2 Trade and other receivables

Trade and other receivables are carried at original invoice amount / cost, which is the fair value of the consideration to be received less an estimate made for doubtful receivables. Bad and doubtful debts are written off and charged to statement of income and expenditure.

4.3 Trade and other payables

Liabilities for trade and other amounts 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 Foundation.

4.4 Cash and cash equivalents

These are stated at cost and comprise of cash in hand, bank balances and short term investments with a maturity of three months or less.

4.5 Financial instruments

All financial assets and liabilities are recognized in the statement of financial position when the Foundation becomes a party to the contractual provisions of the instrument, these are initially measured at fair value of consideration given and subsequently re-measured at fair value or amortized cost as the case may be.

Financial assets or a part thereof is derecognized when the Foundation loses control of the contractual rights that comprise the financial asset or part thereof. Financial liabilities or a part thereof is derecognized when it is extinguished, i.e. the obligation specified in contract is discharged, cancelled or expired.

4.6 Off-setting of financial assets and liabilities

Financial assets and liabilities are off set and the net amount is reported in the statement of financial position if the Foundation has a legal right to set-off the transactions and also intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

4.7 Income recognition

Unrestricted donations are recognized as income as and when received.

VISION HEALTHCARE FOUNDATION

(A Company incorporated under section 42 of the companies Act, 2017)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDE JUNE 30, 2024

4.8 Fund accounting

The financial statements of the Foundation are maintained substantially in accordance with principles of fund accounting. Under these principles, resources are classified for accounting and reporting purposes into funds which are in accordance with activities or objectives specified by the donor.

4.8.1 Unrestricted Funds

Funds received without any restrictions have been classified as unrestricted fund.

4.8.2 Restricted Funds- Zakat

Funds received as zakat are classified as restricted fund by the Foundation in the statement of changes in accumulated fund. Expenses incurred against such funds are recognized in income and expenditure account as and when incurred and equal amount of zakat is released in the income and expenditure Account. Any amount not yet utilized remains in zakat fund shown in statement of changes in accumulated fund.

4.8.3 General fund

This fund represents funds received for ongoing operations, without any restrictions on utilization, these funds are recognized as income when received, expenses incurred against such funds are recognized in the statement of income and expenditure as and when incurred.

4.9 Donation in kind/ Deferred income

Donations received in kind of property and equipment are presented in statement of financial position as deferred income. Deferred income is recognized as income on systematic basis over the useful lives of the assets.

4.10 Taxation

Vision Healthcare Foundation is a not-for-profit organization, therefore, if exemption certificate is obtained its total income is allowed to get 100% tax credit of their tax payable under any provision of the Ordinance including minimum and final taxes in respect of income mentioned in sub-section of (3) and subject to conditions and limitations laid down in sub-section of (4) of Section 100C of Income Tax Ordinance 2001.

The Foundation has applied for registration with the income tax authorities as a non-profit organization under clause (c) of sub-section 36 of section 2 of the Income Tax Ordinance, 2001. Currently the Foundation has recorded tax provision at 29% of surplus amount due to non availability of its tax exemption.

4.11 Provisions

Provisions are recognized when the Foundation has a legal or constructive obligation as a result of past events and it is probable that outflow of economic benefit will be required to settle the obligation and a reliable estimate of the amount can be made. However, provisions are reviewed at each reporting date and adjusted to reflect current best estimate.

VISION HEALTHCARE FOUNDATION

(A Company incorporated under section 42 of the companies Act, 2017)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDE JUNE 30, 2024

4.12 Contingencies

The assessment of contingencies inherently involves the exercise of judgement as the outcome of the future events cannot be predicted with certainty. The Foundation, based on the availability of the latest informations, estimates the value of contingent assets and liabilities which may differ on the occurrence / non-occurrence of the uncertain future events.

4.13 Foreign currency transactions and translation

Transactions in foreign currencies are translated in Pakistani Rupees at the exchange rate prevailing on the date of the transaction. Monetary assets and liabilities in foreign currencies are translated into Pakistani Rupees at the rates of exchange prevailing at the reporting date. Exchange gains and losses from the settlement of foreign currency transactions and translations of monetary assets and liabilities at the reporting date rates are included in income.

4.14 Related party transactions

Transactions with related parties are carried out on commercial terms as mutually agreed, unless disclosed otherwise.

VISION HEALTHCARE FOUNDATION

(A Company incorporated under section 42 of the companies Act, 2017)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDE JUNE 30, 2024

	Note	June 30, 2024 -----Rupees-----	June 30, 2023
5 BUILDING AND OFFICE EQUIPMENT			
Operating fixed assets	5.1	<u>1,828,041</u>	<u>1,772,775</u>

5.1 Operating fixed assets

	Cost		Accumulated Depreciation			Book Value at	Rate
	As at 1st July, 2023	Additions	As at June 30, 2024	As at 1st July, 2023	Depreciation	As at June 30, 2024	June 30, 2024 %
	-----Rupees-----						
Building	1,948,500	-	1,948,500	194,850	175,365	370,215	10%
Furniture & fixture	-	209,000	209,000	-	41,800	41,800	20%
General equipment	22,500	78,000	100,500	3,375	14,569	17,944	15%
Total	1,971,000	287,000	2,258,000	198,225	231,734	429,959	1,828,041

	Cost		Accumulated Depreciation			Book Value at	Rate
	As at October 19, 2022	Additions	As at June 30, 2023	As at October 19, 2022	Depreciation	As at June 30, 2023	June 30, 2023 %
	-----Rupees-----						
Building	-	1,948,500	1,948,500	-	194,850	194,850	10%
Office Equipment	-	22,500	22,500	-	3,375	3,375	15%
Total	-	1,971,000	1,971,000	-	198,225	198,225	1,772,775

VISION HEALTHCARE FOUNDATION

(A Company incorporated under section 42 of the companies Act, 2017)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDE JUNE 30, 2024

		June 30, 2024	June 30, 2023
		-----Rupees-----	
6	CASH AND BANK BALANCES	Note	
	Cash in hand		1,690 900
	Cash at bank - current account		5,482,376 521,416
			<u>5,484,066</u> <u>522,316</u>
7	CURRENT LIABILITIES		
	Loan payable to Mushir Alam	7.1	- 174,300
			<u>-</u> <u>174,300</u>
7.1	This was a short term loan (interest free) provided by a director of the company.		
		June 30, 2024	June 30, 2023
		-----Rupees-----	
8	OTHER CURRENT LIABILITIES		
	Audit fee	200,000	50,000
	WHT liability	8,250	5,000
	Trade and other payables	454,877	-
		<u>663,127</u>	<u>55,000</u>
			From October
			19, 2022 to June
		June 30, 2024	30, 2023
		-----Rupees-----	
9	DONATION	Note	
	General donation- unrestricted		13,588,925 2,541,931
	Utilized zakat donation- restricted		- 2,159,655
			<u>13,588,925</u> <u>4,701,586</u>
10	OPERATING AND ADMINISTRATIVE EXPENSES		
	Salaries and other benefits		3,798,000 1,391,500
	Fuel expenses		- 6,100
	Consultancy expenses		1,938,500 -
	Internet expenses		- 5,200
	Meal & entertainment		10,000 12,330
	Auditors remuneration	10.1	200,000 50,000
	Depreciation	5.1	231,734 198,225
	Office supply		43,200 -
	Legal & professional fees		50,000 35,000
	Printing and stationary		19,000 63,300
	Repairs & maintenance		3,270,570 37,840
	Advertising expense		454,877 -
	Soil testing		- 630,000
	Planning & designing		1,260,000 -
	Balance carried forward		<u>11,275,881</u> <u>2,429,495</u>

VISION HEALTHCARE FOUNDATION**(A Company incorporated under section 42 of the companies Act, 2017)****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDE JUNE 30, 2024**

	June 30, 2024	From October 19, 2022 to June 30, 2023
	-----Rupees-----	
<i>Balance brought forward</i>	11,275,881	2,429,495
Courier expenses	-	1,040
Optician course	-	25,000
Travel expenses	1,659,220	180,260
Others	268,400	-
	<u>13,203,501</u>	<u>2,635,795</u>

10.1 Auditors remuneration

Annual audit fee	160,000	40,000
Out of pocket expense	25,185	6,296
Sales tax	14,815	3,704
	<u>200,000</u>	<u>50,000</u>

10.2 Remuneration of the chief executive officer, directors and executives

	Directors		Chief Executive Officer		Chief Finance Officer		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
Amount of Rupees	-	-	-	-	50,000	25,000	50,000	25,000
Number of persons	4	4	1	1	1	1	6	6

	June 30, 2024	From October 19, 2022 to June 30, 2023
	-----Rupees-----	
11 TAXATION		
Current tax expense	<u>111,773</u>	<u>248,158</u>

12 FINANCIAL INSTRUMENTS**12.1 Category and fair value of financial instruments**

Carrying values of all the financial instruments reflected in the financial statement approximate their respective fair values.

VISION HEALTHCARE FOUNDATION

(A Company incorporated under section 42 of the companies Act, 2017)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDE JUNE 30, 2024

		June 30, 2024				
		Profit bearing			Non Profit bearing	Total
		Less than one year	One year to five year	Over five year		
Note		-----Rupees-----				
Financial assets -						
<i>at amortized cost</i>						
Cash and bank balances	6	-	-	-	5,484,066	5,484,066
Financial Liabilities -						
<i>at amortized cost</i>						
Loan from directors	7	-	-	-	-	-
Trade and other payables	8	-	-	-	654,877	654,877
		-	-	-	654,877	654,877
		-	-	-	4,829,189	4,829,189

		June 30, 2023				
		Profit bearing			Non Profit bearing	Total
		Less than one year	One year to five year	Over five year		
Note		-----Rupees-----				
Financial assets -						
<i>at amortized cost</i>						
Cash and bank balances	6	-	-	-	522,316	522,316
Financial Liabilities -						
<i>at amortized cost</i>						
Loan from directors		-	-	-	174,300	
Trade and other payables	7	-	-	-	50,000	50,000
		-	-	-	224,300	50,000
		-	-	-	298,016	472,316

13 NUMBER OF EMPLOYEES

Number of employees as at the year end

Average number of employees during the year

June 30, 2024	June 30, 2023
10	8
9	8

14 GENERAL

14.1 Figures are rounded off to the nearest Rupees.

VISION HEALTHCARE FOUNDATION

(A Company incorporated under section 42 of the companies Act, 2017)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDE JUNE 30, 2024

15 DATE OF AUTHORIZATION FOR ISSUE

These financial statements have been authorized for issue by the Board of Directors on

May 24, 2025 CITAD



Chief Executive Officer



Director