INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF PROMOTING NATIONAL COHESION

Report on the Audit of the Financial Statements

Opinion

We have audited the annexed financial statements of **PROMOTING NATIONAL COHESION** (the Company), which comprise the statement of financial position as at June 30, 2025, and the statement of income and expenditure, the statement of changes in funds, the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant 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, the statement of income and expenditure, the statement of changes in funds and the statement of cash flows 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 Company's affairs as at June 30, 2025 and of the loss and other comprehensive income, the changes in equity 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 Company in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* as adopted by the Institute of Cost and Management 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 information included in the directors' report, but does not include the financial statements and our auditor's report thereon.

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

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- 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 Company'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 Company 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.

OTHER MATTER

The company's financial statements for the year ended June 30, 2025 were audited by **GFT CONSULATNTS, Cost and Management Accountants** who had issued an unqualified opinion there on.

The engagement partner on the audit resulting in this independent auditor's report is Umar Shabir.

GFT CONSULTANTS ISLAMABAD COST & MANAGEMENT ACCOUNTANTS

Place: Islamabad
Date: 22nd October 2025
UDIN: AR2025883740BQWH1H94

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PROMOTING NATIONAL COHESION
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

	NOTE	2025 (Rupees)	2024 (Rupees)
ASSETS			
NON CURRENT ASSETS			
Property Plant and Equipment	1	-	-
CUURENT ASSETS			
Cash and Bank Balances	2	670,298	-
Income Tax Withheld	6	90,282	
		760,580	-
TOTAL ASSETS		760,580	-
RESERVES AND LIABILITIES			
RESERVES			
General Reserves		-	-
		-	-
NON-CURRENT LIABILITIES			
			-
		-	-
CURRENT LIABILITIES			
Creditor, Accrued and Other Payables	5	10,000	-
Deffered Income		750,580	
Income Tax Payable	6	-	-
		760,580	
TOTAL RESERVES AND LIABILITIES		760,580	-

The annexed notes 1 to 8 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

PROMOTING NATIONAL COHESION

DIRECTOR

PROMOTING NATIONAL COHESION
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30,2025

	NOTE	2025 (Rupees)	2024 (Rupees)
INCOME	3	3,807,545	-
EXPENDITURE	4	(3,807,545)	-
Surplus Before Tax for the year		-	
Income Tax Expense		-	
Surplus after Tax for the year		-	-

The annexed notes 1 to 8 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

PROMOTING NATIONAL COHESION

DIRECTOR

PROMOTING NATIONAL COHESION
STATEMENT OF CASH FLOWS
For the year ended June 30, 2025

	For the year ended June 30, 2025	For the year ended June 30, 2024
Cash Flows from Operating Activities		
Surplus before Tax for the year	-	-
Adjustments for non-cash Items:		
Add : Depreciation	-	-
	-	-
Movement in Working Capital		
(Increase) / decrease in current assets		
Income Tax Withheld	(90,282)	-
	-	-
	(90,282)	-
Increase / (decrease) in current liabilities		
Creditor, Accrued and Other Payables	10,000	-
Deffered Income	750,580	
Net movement in working capital	670,298	-
Cash generated from operations	670,298	-
Income tax paid	-	-
Net cash generated from operating activities	670,298	-
Cash Flows from Investing Activities		
	-	-
Net cash (used in) / generated from investing activities	-	-
Cash Flows from Financing Activities		
	-	
Net cash (used in) financing activities	-	-
Net increase / (decrease) in cash and cash equivalents	670,298	-
Cash and cash equivalents at beginning of the year	-	-
Cash and cash equivalents at closing of the year	670,298	-

The annexed notes 1 to 8 form an integral part of theses financial statements.

CHIEF EXECUTIVE OFFICER

PROMOTING NATIONAL COHESION

DIRECTOR

PROMOTING NATIONAL COHESION
STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 30 JUNE 2025

		Amount in Rupees
	General Reserves	**Total**
Balance as at June 30, 2024	-	-
Surplus /(Deficit) for the year	-	-
Balance as at June 30, 2025	-	-

The annexed notes 1 to 8 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER PROMOTING NATIONAL COHESION **DIRECTOR**

PROMOTING NATIONAL COHESION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

A Legal Status and Nature of Business

Promoting National Cohesion is a registered not-for-profit organization in Pakistan committed to promoting national cohesion and fostering unity among diverse communities within our nation in Pakistan on 21st May 2024 under the Societies Registration Act, 1860. Organization registered office is situated at Office No 2, 1st Floor, Benazir Plaza, Jinnah Avenue, Blue Area, Islamabad.

Promoting National Cohesion emphasizes on social equity while empowering communities, promoting education, and advocating for human rights and environmental sustainability.we work tirelessly to bridge social, cultural, and economic divides, creating a harmonious and inclusive society where every individual feels valued and empowered. Promoting National Cohesion emphasizes on social equity while empowering communities, promoting education, and advocating for human rights and environmental sustainability. Our organization is driven by the belief that a cohesive nation is the foundation of sustainable development, social justice, and lasting peace.

These financial statements have been presented in Pakistani Rupees which is the functional and presentation currency of the company

B Statement of Compliance

These financial statements have been prepared in accordance with approved accounting standards, as applicable in Pakistan and as per the provisions of the Law.

C BASIS OF PRESENTATION

These financial statements have been prepared under the historical cost convention.

Summary of Significant Accounting Policies

		2025 (Rupees)	2024 (Rupees)
1	**FIXED ASSETS**		
	Fixed Assets	-	-
2	**CASH AND BANK BALANCES**		
	Cash in hand	-	-
	Cash at bank:		
	Cash at bank	670,298	-
	Total cash and bank	**670,298**	**-**
3	**PROJECT INCOME**		
	Oil & Gas Development Company Limited C/o Prime Minister Youth Program	2,367,545	-
	Islamic World Educational Scientific and Cultural Organization (ICESCO)	450,000	-
	FRED HOLLOW FOUNDATION	440,000	-
	Local Donation	550,000	-
		3,807,545	**-**

PROMOTING NATIONAL COHESION

			2025 (Rupees)	2024 (Rupees)
4	**PROJECT EXPENSES AND ADMINISTRATIVE EXPENSES**			
	Rent		60,000	-
	Salaries and Wages		40,000	-
	Direct Expenses	4.1	3,695,206	-
	Bank Charges		12,339	-
			3,807,545	**-**

		2025 (Rupees)	2024 (Rupees)
4.1	**Direct Expenses**		
	Oil & Gas Development Company Limited C/o Prime Minister Youth Program		
	Purchased Equipment for Prime Minister Youth Program	1,442,430	-
	Paid for Social Media Services to Channel 7	64,000	-
	Paid for Printing Services	52,210	-
	Paid for Marketing Services to Spark Magazine	100,000	-
	Paid for Residance Arragements of Prime Miniter Office Guests	68,957	-
	Paid to Consultancy Services for Prime Minister Youth Program	90,000	-
	Transportation Expenses for Prime Minister Youth Program	335,113	-
	Paid for Digital Magazine to Spark Magazine	99,996	-
	Total Expenditures	**2,252,706**	**-**
	Islamic World Educational Scientific and Cultural Organization (ICESCO)		
	Paid for Printing Services	22,500	-
	Paid for Catering / Food Services	160,000	-
	Paid to Masscom Soltutions for SMD Screens	120,000	-
	Paid for Trainer Cost	150,000	-
	Total Expenditures	**452,500**	**-**
	FRED HOLLOW FOUNDATION		
	Paid for Consultancy Fee and Traveling of Consultants in Sindh and Punjab	440,000	-
	Total Expenditures	**440,000**	**-**
	Donation		
	Distribution of Food Baskits in Islamabad	550,000	-
	Total Expenditures	**550,000**	**-**
	Total Direct Epenses	**3,695,206**	**-**

		2025 (Rupees)	2024 (Rupees)
5	**CREDITORS, ACCRUED AND OTHER PAYABLES**		
	Marketing Services Payables	10,000	-
		10,000	**-**
6	**INCOME TAX PAYABLE**		
	Income Tax Expense	-	-
	Income Tax Withheld	90,282	-
		90,282	**-**

7 GENERAL

- Figures have been rounded off to the nearest rupee.
- Figures have been rearranged and reclassified wherever necessary..

8 AUTHORIZATION FOR ISSUE

- The Financial Statements were authorized for issue on the__ day of____ 2025.

CHIEF EXECUTIVE OFFICER

PROMOTING NATIONAL COHESION

DIRECTOR