



2024
ANNUAL REPORT

Dilawar  Hussain
FOUNDATION

LET'S BEAT DIABETES



Your choices control
your health.

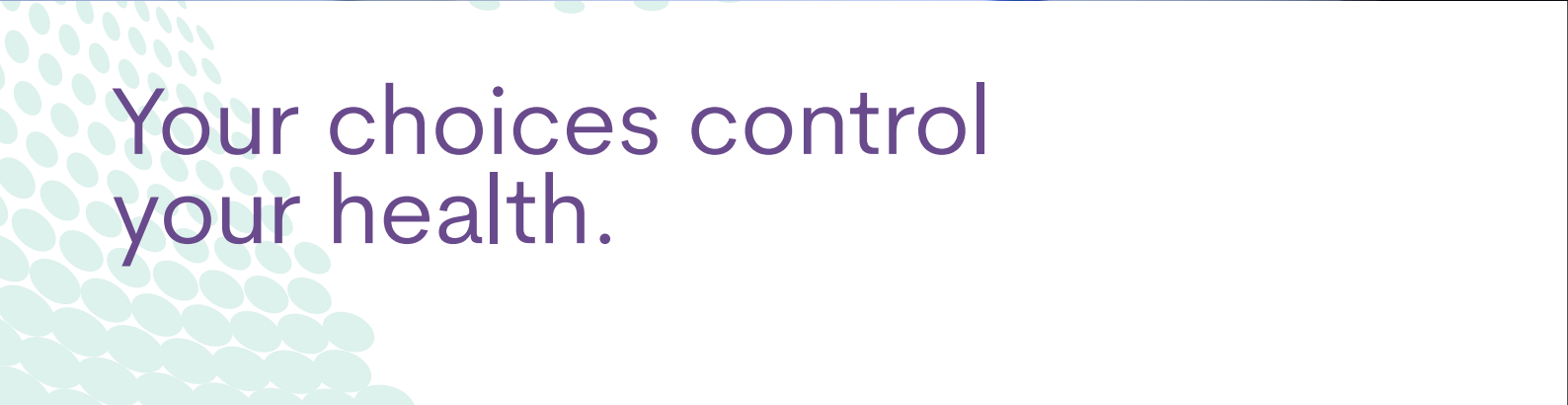


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1. About Us

Dilawar Hussain Foundation

The Dilawar Hussain Foundation (DHF) is a non-profit organisation dedicated to improving the lives of individuals with diabetes through free healthcare and community education. Founded in 2011 by the family of Dr. Dilawar Hussain, DHF has grown from a small initiative to a leader in diabetes care, particularly in underserved communities.

We offer a wide range of services, including medical consultations, endocrinology, nutritional counselling, ophthalmology, foot care, pharmacy, lab services, Hepatitis B and C screening, and diabetes educator support. With three centres in operation, we recently expanded our foot care services to the Kasur Diabetes Management Centre, complementing the existing foot care service at our Ferozpur Road branch.

In 2024, we treated around 80,000 patients, with 87% receiving free treatment. This was made possible through the generous contributions of our donors, with Rs. 76.42 million spent to ensure affordable, quality care for those in need. Our year-round efforts included free screenings to ensure early detection of diabetes and prevent complications, underscoring our commitment to holistic care. We also conducted approximately 77 educational sessions to raise awareness about diabetes prevention and management.

While we have made significant strides, much work remains. Our focus is on expanding our Centres of Excellence for diabetes care across Pakistan to provide comprehensive services to even more communities in need.

2. Mission, Vision, and Values

Our Mission

The Dilawar Hussain Foundation aims to empower underprivileged communities by enhancing their access to education and raising awareness, enabling them to build a more sustainable future.

Our Vision

To establish world-class diabetes management centres across Pakistan dedicated to the prevention, treatment, and awareness of diabetes.



Over **80,000** patients treated in 2024, with **87%** receiving free care.

3. Message from the Chairperson

The prevalence of diabetes in our society is deeply concerning. It's not just a medical condition – it's a reality that affects personal health, strains families emotionally and financially, and disrupts lives in countless ways. Diabetes affects more than the individual – it touches entire families. By addressing this disease, we are not only helping patients but also easing the struggles of their loved ones. The need to address diabetes has never been more urgent.

At the Dilawar Hussain Foundation (DHF), we've dedicated ourselves to reducing the burden of this disease, especially for those who avoid seeking help because of cost pressures. We are committed to ensuring that no one has to choose between their health and their financial stability.

Awareness, awareness, and awareness – this is at the heart of our work. We believe that education is the key to preventing and managing diabetes. Throughout 2024, DHF has focused on spreading awareness through free medical camps, collaborative initiatives, and interactive educational sessions. These efforts are not just about managing diabetes but about creating a better-informed, healthier society.

It's an immense pleasure for me to work alongside a dedicated group of people, be it Medical Professionals or a Hardworking Administrative team. Our core aim is to support patients in their quest to manage diabetes through lifestyle modification and medication. My team and I will tirelessly continue this journey to enhance the support our patients need in their fight against diabetes.

This report reflects the impact we've made together. Since our journey began in 2011, DHF has been dedicated to fighting diabetes through care, education, and awareness.

Together, with your continued support, we can reach more people, spread more knowledge, and change more lives.

Let's keep working together toward a future where everyone has the tools and resources to live healthier lives. Let's beat diabetes together.



Hassan Zubair Sheikh
Chairperson, Dilawar Hussain Foundation

4. Our Vision for 2025 and Beyond

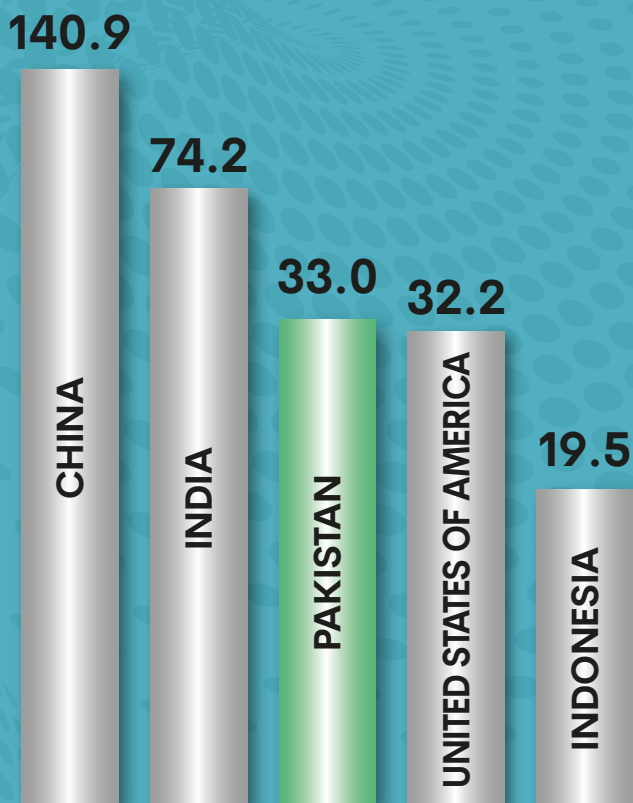
DIABETES IN PAKISTAN THE ALARMING STATISTICS

33 MILLION PAKISTANI ADULTS HAVE DIABETES



1 in 4 Adults in Pakistan
is Diabetic (25%)

Pakistan Ranks 3rd in Global Diabetes Prevalence



3 in 4 Adults With
Diabetes Live in Low
or Middle Income
Countries (LMICs)



**MILLIONS REMAIN UNDIAGNOSED. EARLY DETECTION
& ACCESSIBLE CARE ARE CRUCIAL TO SAVING LIVES.**



2026

Launch of one new Diabetes Management Centre in Punjab.

2027

Expand patient outreach to 100,000+ annually.



2028

Establish 25 collaborations with the corporate and healthcare sectors.

2029

Introduce E-Clinics & Telemedicine Services to provide remote diabetes consultations.



2030

1. Scale up screening camps, reaching 200,000+ beneficiaries annually.
2. Expand patient outreach to 500,000+ annually.

DHF Joins Forces with the International Diabetes Federation

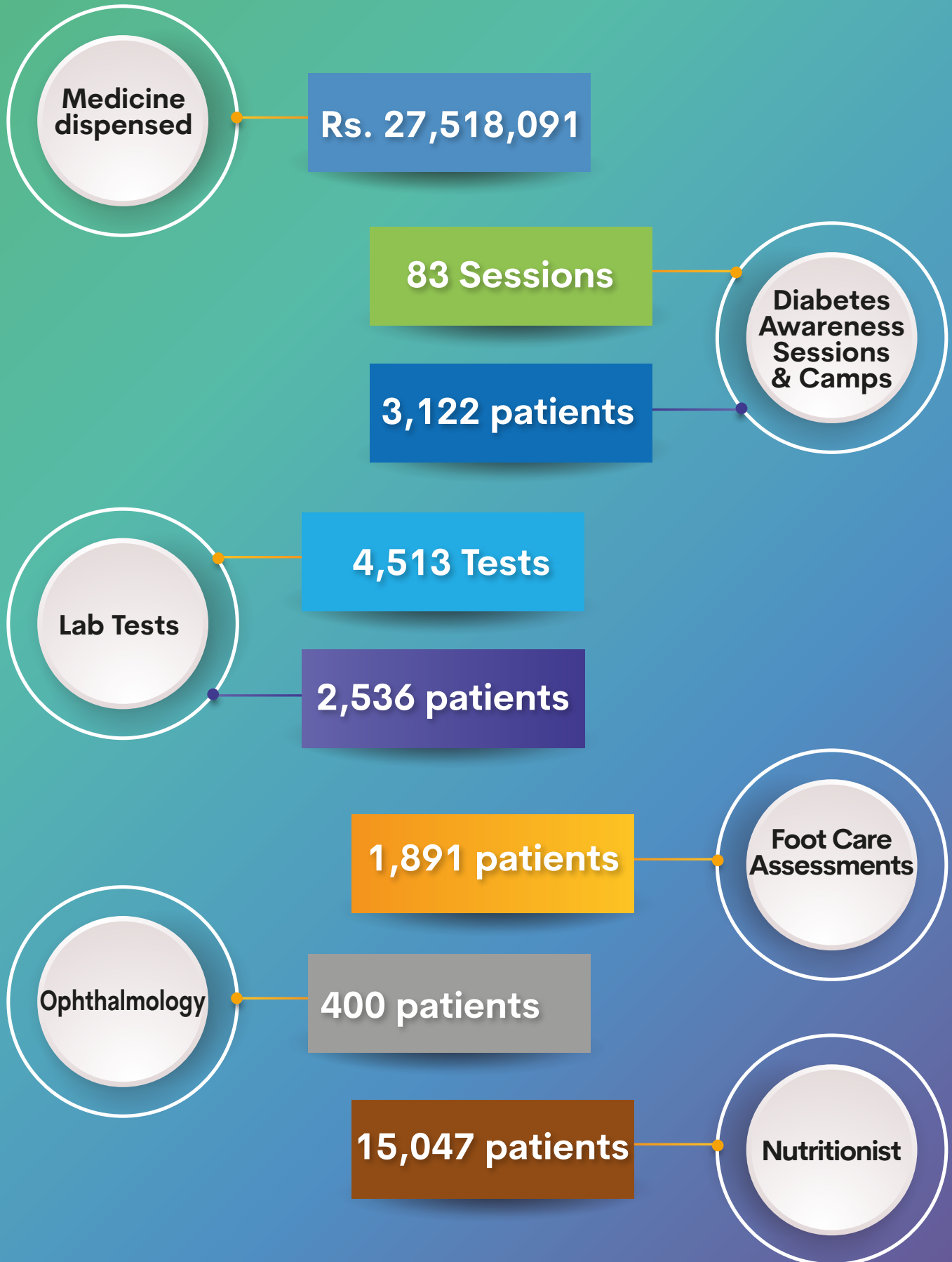


This year, DHF entered a **provisional partnership** with the **International Diabetes Federation (IDF)**, the **leading global organisation** for diabetes advocacy. This collaboration **positions DHF on the global map**, enabling us to:

- **Amplify** the voices of Pakistan's diabetes patients **internationally**
- **Strengthen** advocacy for **accessible, affordable, and quality** healthcare
- **Access cutting-edge research**, best practices, and **global networks**

By joining the **IDF network**, DHF extends its local impact to the **world stage**, ensuring Pakistan's diabetes challenges are **heard globally**.

5. Key Achievements



6. Our Campaign: Let's Beat Diabetes Together

At DHF, we've always believed in the power of collective action. That has been the heart of our 2024 campaign, "**Let's Beat Diabetes Together.**" This initiative highlights the growing prevalence of diabetes, its toll on individuals and families, and the urgent need for awareness and action.

Through free screening camps, awareness walks, educational sessions, and social media campaigns, we've reached communities, sparked important conversations, and shared stories of resilience. Partnerships with healthcare providers have made vital resources like risk assessments and nutritional guidance accessible to those who need them most.

On World Diabetes Day 2024, DHF marked the occasion with camps and a virtual media campaign, emphasising early detection, regular monitoring, and the role of community support.

We believe that diabetes can be beaten through **lifestyle modification**, and education on **dietary modification** is crucial in empowering individuals to take control of their health.

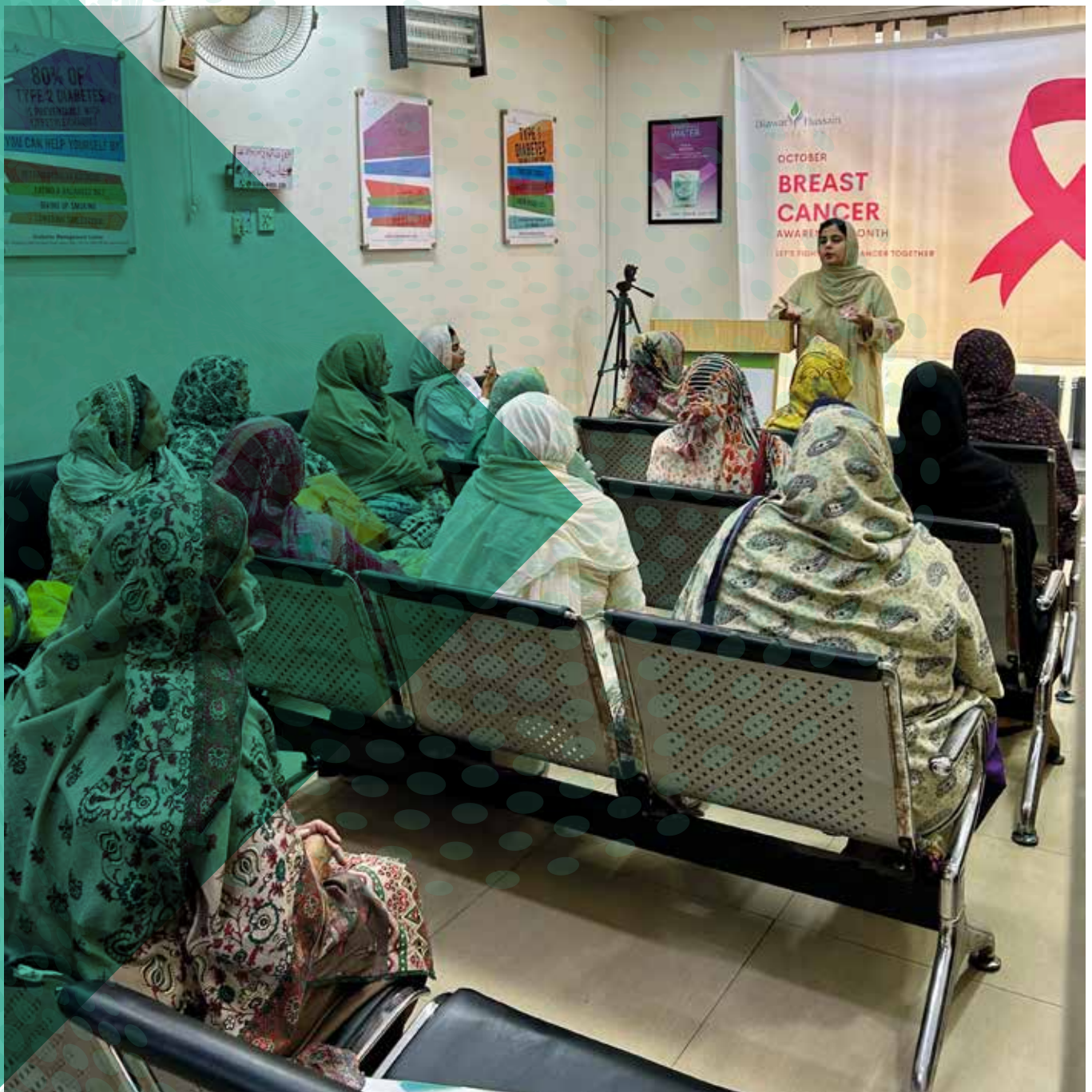
A movement
to raise
awareness,
support
communities,
and fight
diabetes.



7. Programs & Impact

7.1 Awareness & Advocacy

At the Dilawar Hussain Foundation, raising health awareness is at the heart of what we do. This year, we organized several community health sessions aimed at addressing the real challenges people face every day, providing them with the knowledge and tools they need to take better care of themselves and their loved ones.



Breast Cancer Awareness

October is Breast Cancer Awareness Month, an opportunity to address a major health challenge for women. At DHF, we held sessions on early detection, demonstrating self-examination techniques and emphasizing the importance of regular screenings. Participants were guided step-by-step through performing self-examinations at home, empowering them to take an active role in monitoring their health.

Women with diabetes face a 40% higher risk of mortality after a breast cancer diagnosis.



Hepatitis B and C Awareness

Through the Khalid Khawaja Hepatitis Elimination Programme (KK Help), in collaboration with the Association of Fatima Jinnah Old Graduates (AFJOG), we now conduct free weekly screenings for Hepatitis B and C and provide vaccinations. These screenings offer vital health services and raise awareness about managing hepatitis effectively.



Chronic hepatitis C infection increases the risk of developing type 2 diabetes by up to 70%.



Diabetes Awareness

November marked Diabetes Awareness Month, and DHF took the lead in raising awareness about this widespread health issue. Through dedicated sessions, we educated participants on managing blood sugar levels, making informed food choices, and preventing long-term complications. Our campaign extended to social media, where our nutritionists provided practical advice and tips, ensuring that support reached beyond the sessions to a broader audience.

Empowering communities with knowledge so they can take charge of their lives.





Smog Awareness

In Lahore, smog is not just a seasonal nuisance – it's a serious health hazard. Our smog awareness sessions aimed to address the growing respiratory issues caused by the city's worsening air quality. Participants were educated on practical measures such as using masks, staying indoors during high smog levels, and adopting air-purifying practices at home. These sessions also highlighted the importance of community efforts to reduce pollution, fostering a sense of collective responsibility for tackling the smog crisis.



Advocacy

This **World Environment Day**, Dr. Dilawar Hussain's grandchildren took our commitment to the environment a step further by planting new seedlings in our front yard. This simple yet meaningful act reflects our dedication to fostering a healthier, greener space for everyone. We hope this initiative inspires others in our community to take small steps toward protecting our planet – proving that even small actions can lead to significant change.

According to WHO, climate change worsens diabetes risks, linking air pollution to insulin resistance and extreme weather to glucose control.



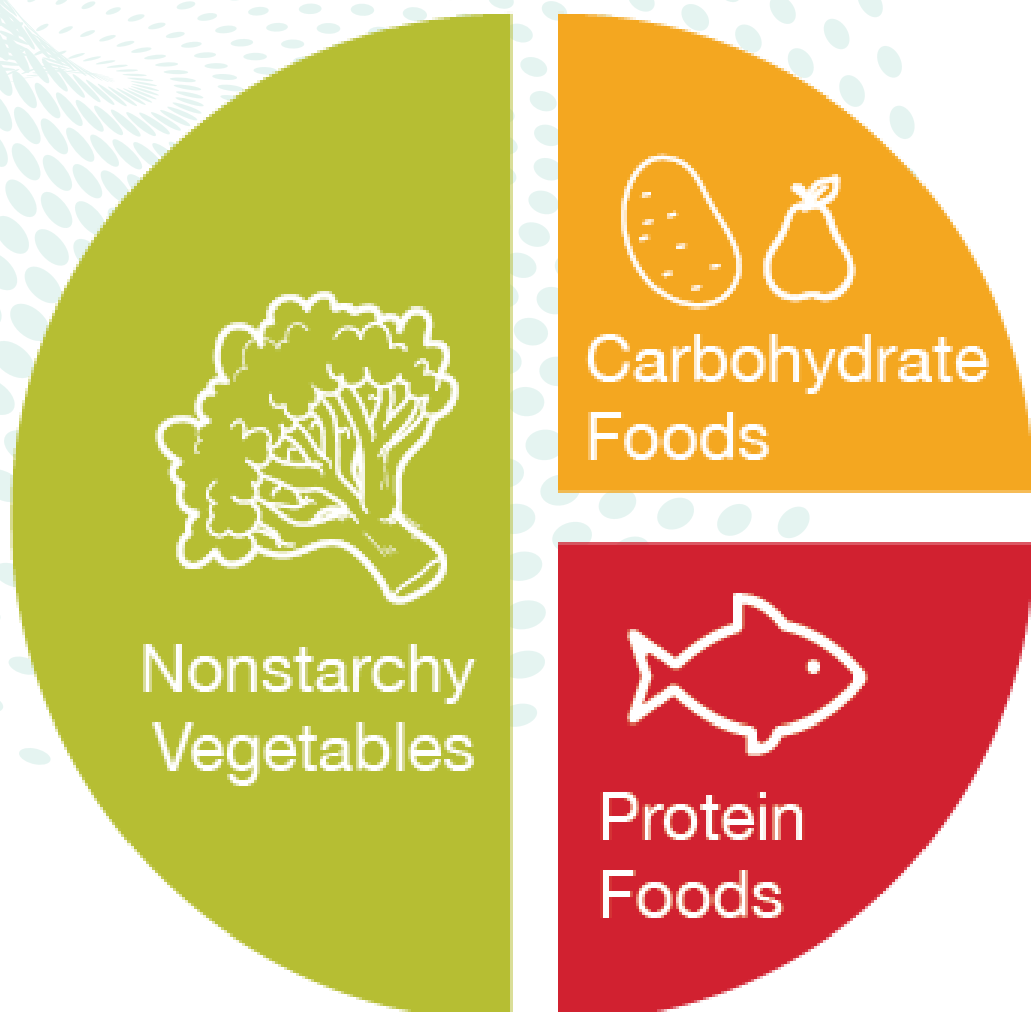
7.2 Food & Nutrition Support

At DHF, we recognise that healthy eating is crucial for managing diabetes and overall well-being. However, accessing reliable nutritional guidance remains a challenge for many. To address this, we launched initiatives to provide practical resources and expert advice.

Our social media campaign shared tips on meal planning, portion control, and understanding food labels, helping patients make informed dietary choices. At our centres, nutritionists conducted sessions offering personalised guidance to build healthier eating habits.

These efforts empower individuals living with diabetes to manage diabetes effectively, with studies showing that proper nutrition can lower HbA1c levels by up to 1.9%. By focusing on nutrition, we're equipping patients with tools for a healthier, more hopeful future.

Proper nutrition can reduce HbA1c levels by up to 1.9%.



7.3 Community Engagement

This year, **Ferozsons Laboratories Limited** generously donated medicated shoes for our diabetic patients. These shoes play a vital role in preventing complications like foot ulcers, making a tangible difference in the lives of those who need them the most.

These collaborations reflect our belief that working together creates real change. Each partnership has brought us closer to our goal of improving the lives of people living with diabetes.



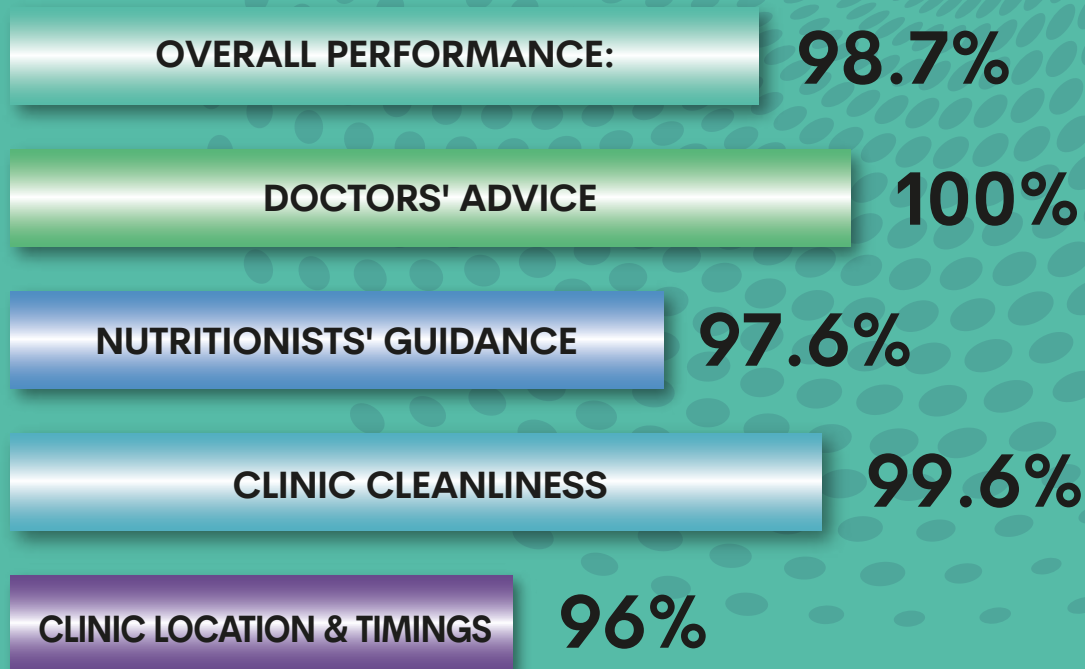
Our annual Diabetes Awareness Walk in November united the community to emphasise the profound impact diabetes has on the lives of patients. According to the World Health Organization, diabetes is a leading cause of blindness, kidney failure, heart attacks, stroke, and lower limb amputation. By highlighting these serious health complications, the walk underscored the critical importance of early detection and effective management of diabetes.



Patients' Satisfaction Across DHF Centres

The Patients' Satisfaction Survey, conducted under the supervision of Dr. Amina Arif, Associate Professor, Faculty of Science & Technology (FOST), University of Central Punjab, Lahore, and led by Abbas Shahid, PhD Scholar, Department of Biochemistry, FOST, University of Central Punjab, reflects overwhelmingly positive feedback, highlighting DHF's commitment to quality healthcare.

PATIENTS' SATISFACTION ACROSS DHF CENTRES



90 92 94 96 98 100 102
SATISFACTION PERCENTAGE

7.4 Screening & Diagnosis

This year, DHF conducted a number of free screening camps and awareness sessions to reach communities facing significant health challenges. Among these, we collaborated with the Khawaja Sira Society and the Christian community to provide essential screenings and health education to often-overlooked groups.

At Quaid-e-Azam Industrial Estate, in collaboration with CCL, we facilitated screenings for industrial workers. These efforts reflect our broader commitment to inclusivity and our mission to ensure no one is left behind in the fight against diabetes.

Making sure no one is left behind in the fight against diabetes.



Early diabetes screening is crucial for timely intervention and prevention.



7.5 Centres & Locations



Our Diabetes Management Centre in Gulberg serves as a complete diabetes care facility under one roof. Catering to the underprivileged – 90% of whom are Zakat patients – as well as the white-collar community and private patients, the centre provides professional consultations, an endocrinology clinic, nutritional guidance, foot care, retinal and hepatitis screening along with lab diagnostics.

Diabetes Management Centre, Garhi Shahu, Lahore

Established in 2011, our Garhi Shahu Centre has been at the forefront of providing accessible diabetes care to the underserved community. With a focus on diagnosis, treatment, nutritional counselling, and an endocrinology clinic, this centre serves as a complete diabetes care facility under one roof.



Diabetes Management Centre, Kasur



Located in the heart of Kasur, our facility on Khem Karan Road is a lifeline for the local community and surrounding villages. Built on 3,200 square feet, this centre represents our unwavering commitment to making diabetes care accessible to all, regardless of financial means. Since its establishment, the Kasur Centre has been providing treatment, education, and support to diabetics, reaching out to areas that need it the most.

7.6 Voices of Impact



Mohammad Ashraf

My blood sugar was completely out of control, and we tried everything—visiting different clinics that I could afford and consulting various doctors—but nothing seemed to work. It felt like we were running out of options. Then, someone told me about DHF.

The team at DHF not only provided me with free consultation but also the right medication and valuable advice on managing my diabetes. Things started improving surprisingly quickly.

I'm a painter, and my livelihood depends on my ability to work. While I'm not fully back to work yet, for the first time in a long time, I have hope for the future.



Shakila

My daughter Shakila was thirteen when she was first diagnosed with diabetes five years ago after severe skin problems and persistent fever. Despite initial treatment at government hospitals in Lahore, her sugar levels stayed out of control. Within a year at DHF, her levels stabilised, her symptoms improved, and a tailored dietary plan transformed her life. We're truly grateful for DHF's care and support – Shakila's mother.



Asif Gill

My foot was severely damaged due to uncontrolled sugar levels, and my toes were almost rotten. After being dismissed at a clinic and struggling to find proper care, my sister, who gets her medicines from DHF, urged me to visit. DHF helped me control my sugar, and their warm, empathetic care gave me hope. I feel fit now and have even returned to my work. Sometimes, all we need is someone to believe in us, and DHF did just that.

Muhammad Akmal

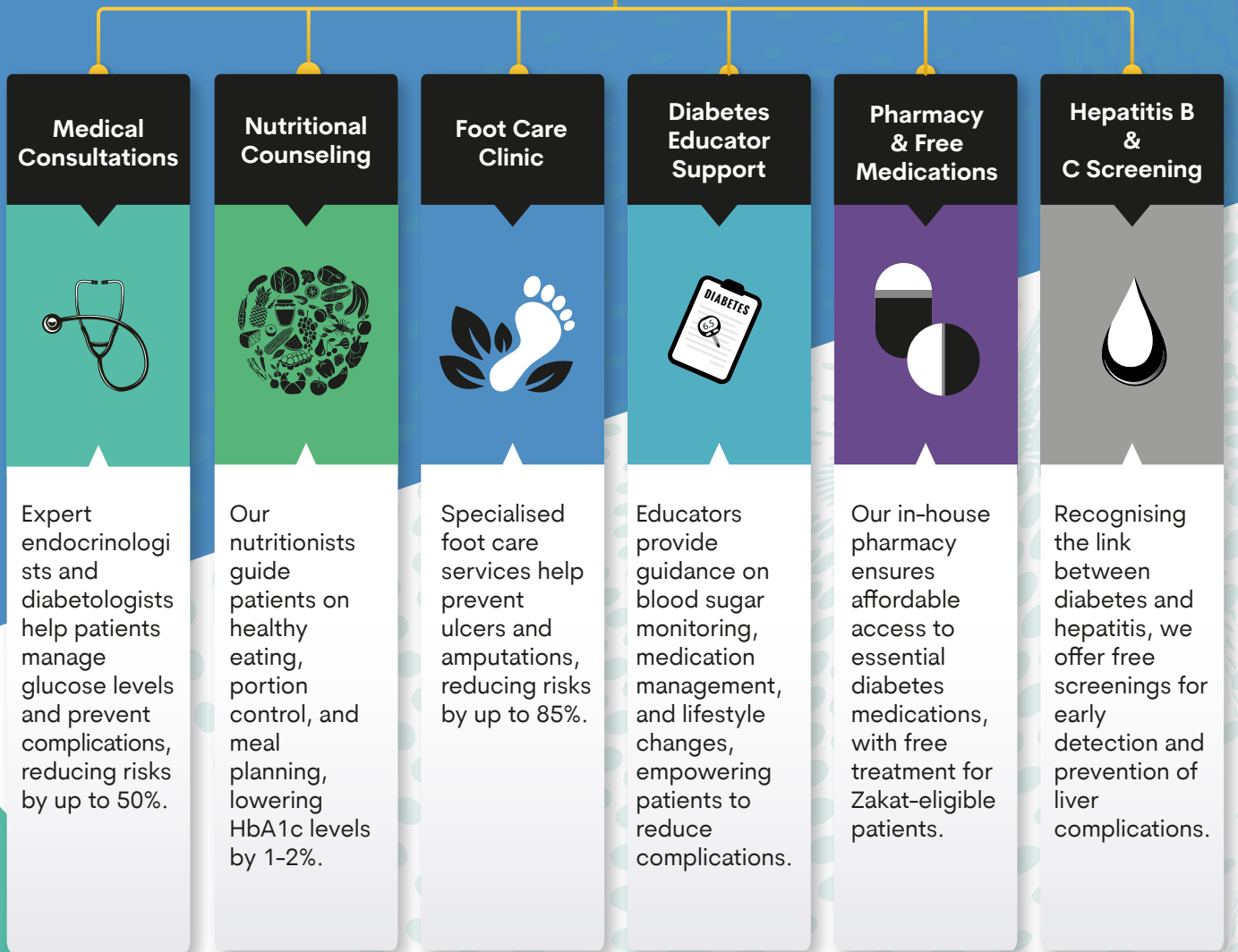
When I first came to DHF, I was in a terrible state. My foot was badly damaged, and I had almost given up hope. I felt so lost and unsure if I'd ever get better. But the team here really turned things around for me. They made the dressing process so much easier and gave me the guidance I desperately needed. Their care and support gave me back the hope I thought I'd lost.



8. Our Services

At DHF, we provide specialised diabetes care to thousands annually, ensuring comprehensive, patient-centred services that improve health outcomes and quality of life.

Our Services





9. Collaborations and Partnerships

At DHF, we collaborate with organisations, corporations, and foundations that share our mission of improving the lives of people living with diabetes and preventing the disease in those at risk. Together, we aim to address the growing diabetes crisis in Pakistan and implement

impactful solutions that make a real difference in our communities.

We are deeply grateful to our partners, whose support in 2024 has played a crucial role in driving our advocacy, awareness, and program efforts forward.



Together, we tackle the diabetes crisis and create a lasting impact.

10. Financial Highlights

AMIN, MUDASSAR & CO. Chartered Accountants



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

We have audited financial statements of **DILAWAR HUSSAIN FOUNDATION**, here-in-after called "the Foundation", which comprise the statement of financial position as at June 30, 2024, income and expenditure account, statement of cash flows for the year then ended and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **DILAWAR HUSSAIN FOUNDATION** as at June 30, 2024 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 conduct 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 entity 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 Governing Council is 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 Governing Council 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, Governing Council 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.

Those charged with governance 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.

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E-mail: amchr1@brain.net.pk

A MEMBER FIRM OF IAPA - A GLOBAL ASSOCIATION OF INDEPENDENT ACCOUNTING FIRMS AND GROUPS

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 as 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 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.

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



CHARTERED ACCOUNTANTS

Lahore:

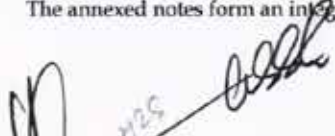
15 NOV 2024

UDIN: AR2024100823NVAGtcbC

DILAWAR HUSSAIN FOUNDATION
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2024

| | Note | 2024 Rupees | 2023 Rupees |
|---|------|-------------------|-------------------|
| ASSETS | | | |
| NON CURRENT ASSETS | | | |
| Property and equipment | 5 | 24,517,962 | 25,060,066 |
| Intangible assets | 6 | 99,352 | 110,927 |
| Long term security deposit | 7 | 809,000 | 800,000 |
| | | 25,426,314 | 25,970,993 |
| CURRENT ASSETS | | | |
| Stores- medicines | 8 | 3,333,059 | 3,559,232 |
| Advances, deposits and prepayments | 9 | 1,012,475 | 1,147,146 |
| Short term investments | 10 | 8,761,031 | - |
| Cash and bank balances | 11 | 6,025,514 | 11,777,449 |
| | | 19,132,079 | 17,283,827 |
| | | 44,558,393 | 42,454,820 |
| FUNDS AND LIABILITIES | | | |
| Capital reserves | 12 | 16,755,737 | 15,418,950 |
| General reserves | | | |
| Balance as at July 01, | | 9,897,763 | 6,754,467 |
| Transferred from Income and Expenditure Account | | 4,010,361 | 3,143,296 |
| | | 13,908,124 | 9,897,763 |
| | | 30,663,861 | 25,316,713 |
| NON-CURRENT LIABILITIES | | | |
| Long term deposits | | 250,000 | 200,000 |
| Deferred contributions | 13 | 12,008,718 | 13,516,628 |
| | | 12,258,718 | 13,716,628 |
| CURRENT LIABILITIES | | | |
| Creditors, accrued and other liabilities | 14 | 1,635,814 | 3,421,479 |
| | | 44,558,393 | 42,454,820 |

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


CHAIRPERSON


GENERAL SECRETARY



TREASURER

**DILAWAR HUSSAIN FOUNDATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2024**

| | Note | 2024 Rupees | 2023 Rupees |
|-------------------------------------|------|-------------------|-------------------|
| INCOME: | | | |
| Donation received | | 26,512,916 | 36,294,740 |
| Zakat received | | 35,812,509 | 20,777,917 |
| Clinical Income | | 28,338,573 | 22,084,126 |
| | | 90,663,998 | 79,156,783 |
| EXPENDITURE: | | | |
| Project expenses | 15 | 77,779,246 | 61,431,897 |
| Administrative and general expenses | 16 | 10,310,995 | 9,720,640 |
| | | 88,090,241 | 71,152,537 |
| Other Income | 17 | 2,773,391 | - |
| Surplus for the year | | 5,347,148 | 8,004,246 |
| Surplus transferred to reserve fund | 12 | (1,336,787) | (4,860,950) |
| Surplus transferred to SOFP | | 4,010,361 | 3,143,296 |

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


CHAIRPERSON


GENERAL SECRETARY



TREASURER

**DILAWAR HUSSAIN FOUNDATION
STATEMENT OF CHANGES IN FUNDS & RESERVES
FOR THE MONTH OF JUNE 30, 2024**

| | Reserve Fund Rupees | General Fund Rupees | Total Rupees |
|--|------------------------|------------------------|-------------------|
| Balance as at June 30, 2022 | 10,558,000 | 6,754,466 | 17,312,466 |
| Surplus for the year ended June 30, 2023 | 4,860,950 | 3,143,297 | 8,004,247 |
| Balance as at June 30, 2023 | 15,418,950 | 9,897,763 | 25,316,713 |
| Surplus for the year ended June 30, 2024 | 1,336,787 | 4,010,361 | 5,347,148 |
| Balance as at June 30, 2024 | 16,755,737 | 13,908,124 | 5,347,148 |


CHAIRPERSON


GENERAL SECRETARY


TREASURER

**DILAWAR HUSSAIN FOUNDATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024**

| | Note | 2024 Rupees | 2023 Rupees |
|--|------|---------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Surplus for the year | | 4,010,361 | 3,143,296 |
| Adjustments for non-cash/other items: | | | |
| Depreciation | 5 | 2,679,339 | 2,757,341 |
| Amortization | | 11,575 | 4,823 |
| Surplus transferred to fund | | 1,336,787 | 4,860,950 |
| Cash flows before working capital changes | | 8,038,063 | 10,766,410 |
| Working capital changes: (Increase)/ decrease in current assets | | | |
| Trade deposits and short term prepayments | | 125,671 | (148,938) |
| Stores- Medicines | | 226,173 | (1,194,065) |
| Increase / (decrease) in current Liabilities | | | |
| Creditors, accrued and other liabilities | | (1,785,666) | 1,963,707 |
| Deferred contributions | | (1,507,910) | 1,131,452 |
| | | (2,941,732) | 1,752,157 |
| Increase / (decrease) in Non-Current Liabilities | | | |
| Long term security deposits | | 50,000 | - |
| | | 50,000 | - |
| Cash (Used) in/ generated from operations | | 5,146,331 | 12,518,567 |
| Income taxes paid | | - | - |
| Net Cash (Used) in/ Generated From Operating Activities | | 5,146,331 | 12,518,567 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Fixed capital expenditure | | (2,137,235) | (765,290) |
| Short term investments | | (8,761,031) | - |
| Net Cash Used In Investing Activities | | (10,898,266) | (765,290) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS | | (5,751,935) | 11,753,277 |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR | | 11,777,449 | 24,172 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR | A | 6,025,514 | 11,777,449 |
| A CASH AND CASH EQUIVALENTS | | | |
| Cash and bank balances | 11 | 6,025,514 | 11,777,449 |
| | | 6,025,514 | 11,777,449 |

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


CHAIRPERSON


GENERAL SECRETARY


TREASURER

**DILAWAR HUSSAIN FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

1 STATUS AND NATURE OF ITS BUSINESS

Dilawar Hussain Foundation was registered on 28 October 2011 in Pakistan under Societies Registration Act of 1860. The objectives of the Foundation are to establish, encourage, assist and finance Medical, Social Welfare and Educational Activities. The Foundation also assists poor and needy regardless of their gender, religion, political affiliation, caste or colour. The registered office of the Foundation is situated at 65 Industrial Estate, Kot Lakhpat, Lahore.

2 ACCOUNTING POLICIES

2.1 Statement of Compliance

The financial statements have been prepared in accordance with approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of Revised Accounting and Financial Reporting Standards for Small - Sized Entities (SSEs) issued by the Institute of Chartered Accountants of Pakistan.

2.2 Accounting Convention

These financial statement have been prepared under the historical cost convention. Further accrual basis of accounting is followed in the preparation of these financial statements except for cash flow information.

2.3 Functional and Presentation Currency

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

2.4 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 judgment in the process of applying the company's accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3 BASIS OF PREPERATION

- 3.1 These financial statements have been prepared under historical cost convention. In these financial statements all transactions have been accounted for on accrual basis.

4 SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION

4.1 Property & Equipment

Property and equipment are stated at written down value. Depreciation is charged applying reducing balance method at the rate mentioned in relevant note to the financial statements. Depreciation on addition is charged from the month asset is acquired while no depreciation is charged for the month in which asset is disposed off. Major renewals and improvements are capitalized. Normal repair and maintenance are charged to income and expenditure account. The gain or loss on disposal or retirement of an asset is recognized as income or expense.

4.2 Intangible Assets

Intangible assets are stated at cost less accumulated amortization cost compare of expenditure incurred to acquire them and to bring them in working condition. Expense incurred for maintenance are charged to income and expenditure. Amortization of intangible assets is charged on straight line method on the basis of useful life of each individual asset at the rates specified in relevant notes to the financial statements.

4.3 Medicines in Store

Medical supplies for internal consumption are valued on first in first out basis.

4.4 Advances, Deposits & Prepayments

These are recognized on payment basis and are adjusted periodically.

4.5 Financial Assets & Financial Liabilities

4.5.1 Financial Assets

Financial assets are initially measured at cost and subsequently classified at fair value through profit or loss or at amortized cost. Management determines the classification of its financial assets at initial recognition.

4.5.2 Financial Liabilities

Financial liabilities are initially measured at cost, which is the fair value, of the consideration given and subsequently carried at amortized cost using effective interest rate method.

4.5.3 Off-setting of financial assets and liabilities

Financial assets and financial liabilities are off-set and the net amount is reported in the statement of financial position if the Company has a legally enforceable right to set-off the recognized amounts and intends either to settle on a net basis or to realize the assets and settle the liabilities simultaneously.

4.6 Cash and Cash Equivalents

These are cash in hand and at bank and cash equivalents highly liquid in nature and are readily convertible into known amounts of cash, which are subject to insignificant risks of change.

4.7 Reserve Funds

The fund has been created for purchase of additional assets/ replacement of existing assets by transfer of amounts from surplus over the period of time.

4.8 Accounts & Other Payables

Trade and other payables are recognised initially at cost, which is the fair value of the consideration to be paid, in the future for goods and services received and subsequently measured at amortized cost.

4.9 Deferred Contribution

This represents funds received for certain project for the purpose of construction and acquisition of assets.

4.10 Taxation

No provision for taxation has been made during the year as the entity is entitled to 100% tax credit under section 100 (C) of the Income Tax Ordinance 2001.

4.11 Provisions

Provisions are recognized when the company has a legal or constructive obligation as a result of past events and it is probable that an out flow of economic benefits 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 the current best estimate.

5 Property and Equipment

| Particulars | Cost | | | | Rate % | Depreciation | | | Book Value As at June 30,2024 |
|-------------------------|-------------------------|------------------|----------|--------------------|--------|-------------------------|---------------------|------------|-------------------------------|
| | As at June 30, 2023 | Additions | Disposal | As at June 30,2024 | | As at June 30, 2023 | Charge for the year | Adjustment | |
| | ----- R u p e e s ----- | | | | | ----- R u p e e s ----- | | | |
| OWNED | | | | | | | | | |
| Land | 2,500,000 | - | - | 2,500,000 | 0 | - | - | - | 2,500,000 |
| Buildings | 19,854,989 | - | - | 19,854,989 | 10 | 2,431,247 | 1,742,374 | - | 15,681,368 |
| Electric equipment | 2,073,457 | 423,140 | - | 2,496,597 | 10 | 516,737 | 173,073 | - | 1,806,787 |
| Office equipment | 3,606,775 | 124,300 | - | 3,731,075 | 25 | 1,813,405 | 458,688 | - | 1,458,982 |
| Medical equipment | 594,478 | 1,385,995 | - | 1,980,473 | 10 | 182,859 | 156,661 | - | 1,640,953 |
| Furnitures and fixtures | 1,937,144 | 203,800 | - | 2,140,944 | 10 | 562,529 | 148,543 | - | 1,429,872 |
| | 30,566,843 | 2,137,235 | - | 32,704,078 | | 5,506,776 | 2,679,339 | - | 24,517,962 |

5.1 Property and Equipment

| Particulars | Cost | | | | Rate % | Depreciation | | | Book Value As at June 30, 2023 |
|-------------------------|-------------------------|----------------|----------|---------------------|--------|-------------------------|---------------------|------------|--------------------------------|
| | As at June 30, 2022 | Additions | Disposal | As at June 30, 2023 | | As at June 30, 2022 | Charge for the year | Adjustment | |
| | ----- R u p e e s ----- | | | | | ----- R u p e e s ----- | | | |
| OWNED | | | | | | | | | |
| Land | 2,500,000 | - | - | 2,500,000 | 10 | - | - | - | 2,500,000 |
| Building | 19,834,399 | 20,590 | - | 19,854,989 | 10 | 495,276 | 1,935,971 | - | 17,423,742 |
| Electric equipment | 2,073,457 | - | - | 2,073,457 | 10 | 343,768 | 172,969 | - | 1,556,720 |
| Office equipment | 3,134,775 | 472,000 | - | 3,606,775 | 25 | 1,350,838 | 462,567 | - | 1,793,370 |
| Medical equipment | 335,778 | 258,700 | - | 594,478 | 10 | 148,593 | 34,266 | - | 411,619 |
| Furnitures and fixtures | 1,923,144 | 14,000 | - | 1,937,144 | 10 | 410,961 | 151,568 | - | 1,374,615 |
| | 29,801,553 | 765,290 | - | 30,566,843 | | 2,749,436 | 2,757,341 | - | 25,060,066 |

5.2 Allocation of Depreciation:

| Note | 2024 Rupees | 2023 Rupees |
|----------------------------|------------------|------------------|
| Project expenses | 15 2,501,335 | 2,404,755 |
| Admin and general expenses | 16 178,004 | 352,586 |
| | 2,679,339 | 2,757,341 |

| | Note | 2024 Rupees | 2023 Rupees |
|--|------|-------------------|-------------------|
| 6 INTANGIBLE ASSETS | | | |
| | 6.1 | 99,352 | 110,927 |
| | | <u>99,352</u> | <u>110,927</u> |
| 6.1 INTANGIBLE ASSET-DEVELOPED WEBSITE | | | |
| Cost | | - | - |
| Opening balance | | 110,927 | - |
| Transferred from under developed website | | - | 115,750 |
| Closing balance | | 110,927 | 115,750 |
| Accumulated amortization | | | - |
| Opening balance | | - | - |
| Charge for the year | | 11,575 | 4,823 |
| Closing balance | | 11,575 | 4,823 |
| Net book value | | <u>99,352</u> | <u>110,927</u> |
| The said asset is being amortized @ 10% on straight line method. | | | |
| 7 LONG TERM SECURITY DEPOSIT | | | |
| Long Term Security Deposit | | 809,000 | 800,000 |
| | | <u>809,000</u> | <u>800,000</u> |
| 8 STORES-MEDICINE | | | |
| Medicines in Store | | 3,333,059 | 3,559,232 |
| | | <u>3,333,059</u> | <u>3,559,232</u> |
| 9 ADVANCES, DEPOSIT AND PREPAYMENTS | | | |
| Tax deducted at source | | 135,821 | - |
| Taxes adjustable/refundable | | 278,552 | 278,552 |
| Advance to suppliers | | 52,392 | 372,594 |
| Prepaid Rent | | 545,710 | 496,000 |
| | | <u>1,012,475</u> | <u>1,147,146</u> |
| 10 SHORT TERM INVESTMENT | | | |
| Investment in NBP islamic | | 8,761,031 | - |
| | | <u>8,761,031</u> | <u>-</u> |
| 11 CASH AND BANK BALANCES | | | |
| The balances were held as under: | | | |
| Cash in hand | | 49,900 | - |
| Cash at bank - Current accounts | | 5,975,614 | 11,777,449 |
| | | <u>6,025,514</u> | <u>11,777,449</u> |
| 12 CAPITAL RESERVES | | | |
| Reserve funds for the purchase of additional assets | | 16,755,737 | 15,418,950 |
| | | <u>16,755,737</u> | <u>15,418,950</u> |
| 13 DEFERRED CONTRIBUTION | | | |
| Deferred Contribution | | 12,008,718 | 13,516,628 |
| | | <u>12,008,718</u> | <u>13,516,628</u> |

This represents funds received for Kasur Clinic Project for the purpose of construction and acquisition of assets.

| | Note | 2024 Rupees | 2023 Rupees |
|--|------|-------------------|-------------------|
| 14 CREDITORS, ACCRUED AND OTHER LIABILITIES | | | |
| Accrued expenses | | 246,712 | 350,152 |
| Creditors | | 1,333,838 | 2,235,349 |
| Tax deducted at source payable | | 55,264 | 43,660 |
| Others | | - | 792,318 |
| | | <u>1,635,814</u> | <u>3,421,479</u> |
| 15 PROJECT EXPENSES | | | |
| Staff salaries | | 32,015,934 | 21,543,284 |
| Rent, rates and taxes | | 5,146,361 | 4,433,105 |
| Medicine consumed | | 27,518,091 | 24,066,751 |
| Travelling and conveyance | | 765,182 | 541,315 |
| Entertainment | | 541,409 | 312,176 |
| Repair and maintenance | | 1,166,986 | 697,938 |
| Utilities | | 3,039,939 | 3,021,759 |
| Telephone expenses | | 69,650 | 64,798 |
| Printing and stationery | | 962,895 | 370,806 |
| Advertisement | | 39,730 | 362,117 |
| Outsource MOU-fee | | 971,649 | 1,051,270 |
| Laboratory expenses | | 1,871,581 | 1,907,368 |
| others-Bad debts written off | | 159,233 | - |
| Depreciation | 5 | 2,501,335 | 2,404,755 |
| Amortization | | 11,575 | 4,823 |
| Miscellaneous expenses | | 997,696 | 649,631 |
| | | <u>77,779,246</u> | <u>61,431,897</u> |
| 16 ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| Staff salaries | | 4,119,943 | 5,078,160 |
| Rent rates and taxes | | 1,905,024 | 1,899,903 |
| Fee and subscription | | 10,000 | 12,000 |
| Legal and professional charges | | 138,000 | 125,000 |
| Utilities | | 811,622 | 895,534 |
| Telephone expenses | | - | 18,280 |
| Travelling and conveyance | | 1,307,320 | 331,333 |
| Medical camp | | 8,124 | 47,894 |
| Annual database fee | | 835,800 | - |
| Depreciation | 5 | 178,004 | 352,586 |
| Resource mobilization | | 383,958 | 708,545 |
| Miscellaneous expenses | | 613,200 | 251,406 |
| | | <u>10,310,995</u> | <u>9,720,640</u> |
| 17 OTHER INCOME | | | |
| Profit On Bank Deposit | | 905,481 | - |
| Rental Income | | 360,000 | - |
| Amortization Of Deferred Contributions | | 1,507,910 | - |
| | | <u>2,773,391</u> | <u>-</u> |

Handwritten signature/initials

18 TAXATION

No provision for taxation has been made for the year as the foundation is entitled to 100% tax credit under Section 100 (C) of the Income Tax Ordinance, 2001.

19 PERIOD OF FINANCIAL STATEMENTS

These financial statements have been prepared for a period from July 01, 2023 to June 30, 2024.

20 POST STATEMENT OF FINANCIAL STATEMENT EVENTS

There are no events after the statement of financial position date requiring any adjustment or disclosures in these financial statements.

21 DATE OF AUTHORIZATION

15 NOV 2024


These financial statements were authorized for issue by the Governing Council on _____.

22 GENERAL

Corresponding figures have been re-arranged, reclassified wherever necessary for the purpose of comparison with presentation adopted in the current year.



CHAIRPERSON



GENERAL SECRETARY



TREASURER

11. Board of Directors



HASSAN SHEIKH

Hassan Sheikh, Co-founder and Chairman of the Dilawar Hussain Foundation, has led its growth from a modest dispensary to three advanced diabetes centres. With over a decade of leadership experience, he also serves as an Executive Board Director at CCL Group.

DR AFSHAN MIR

Dr. Afshan Mir, a Lahore-based pediatrician, is the co-founder and Executive Director of the Dilawar Hussain Foundation (DHF). With over 20 years of experience in non-profit healthcare, she also serves as an executive member of the Fatima Jinnah Old Graduates Association and held leadership roles in AFJOG and QMAA.



AMINA SHEIKH

Amna Sheikh, co-founder of the Dilawar Hussain Foundation (DHF), is a family business consultant and former Managing Partner for the Pakistan region of RTS Global Partners, a family business advisory firm based in the UAE.



DR ABBAS RAZA

DR Abbas Raza is the President of the International Society of Endocrinology, Consultant at Shaukat Khanum Hospital and a DHF Board Member. He has been honored with the Lifetime Achievement Award by the Pakistan Endocrine Society, the Tamgha-i-Imtiaz, and the International Excellence in Endocrinology Award.



ZAHID ZUBERI

Zahid Zuberi, a seasoned chartered accountant with over 20 years of experience, has made significant contributions to global organizations such as Americana, PepsiCo, Savola, Schering A.G., and Coca-Cola Beverages Pakistan.



ZIA ALI JAFRI

Zia Ali Jafari is a seasoned management professional with over 25 years of experience in operations, administration, HR, finance, compliance, and business development. He has worked with Kashf Foundation, Chughtai Lab, Hameed Latif Hospital, IDC, and Indus Hospital Network. As CEO of the Dilawar Hussain Foundation, he brings a strong leadership vision to enhance the foundation's impact on healthcare and community welfare.



12. Certifications & Compliance

Registered Under Societies Registration Act, XXI 1860

DHF Certifications & Compliance

Non-Profit Organization
(FBR Section 2(36) of the
Income Tax Ordinance,
2001 - NTN-4164410-2)



**Pakistan Centre of
Philanthropy**
(Certified on June
30, 2021)



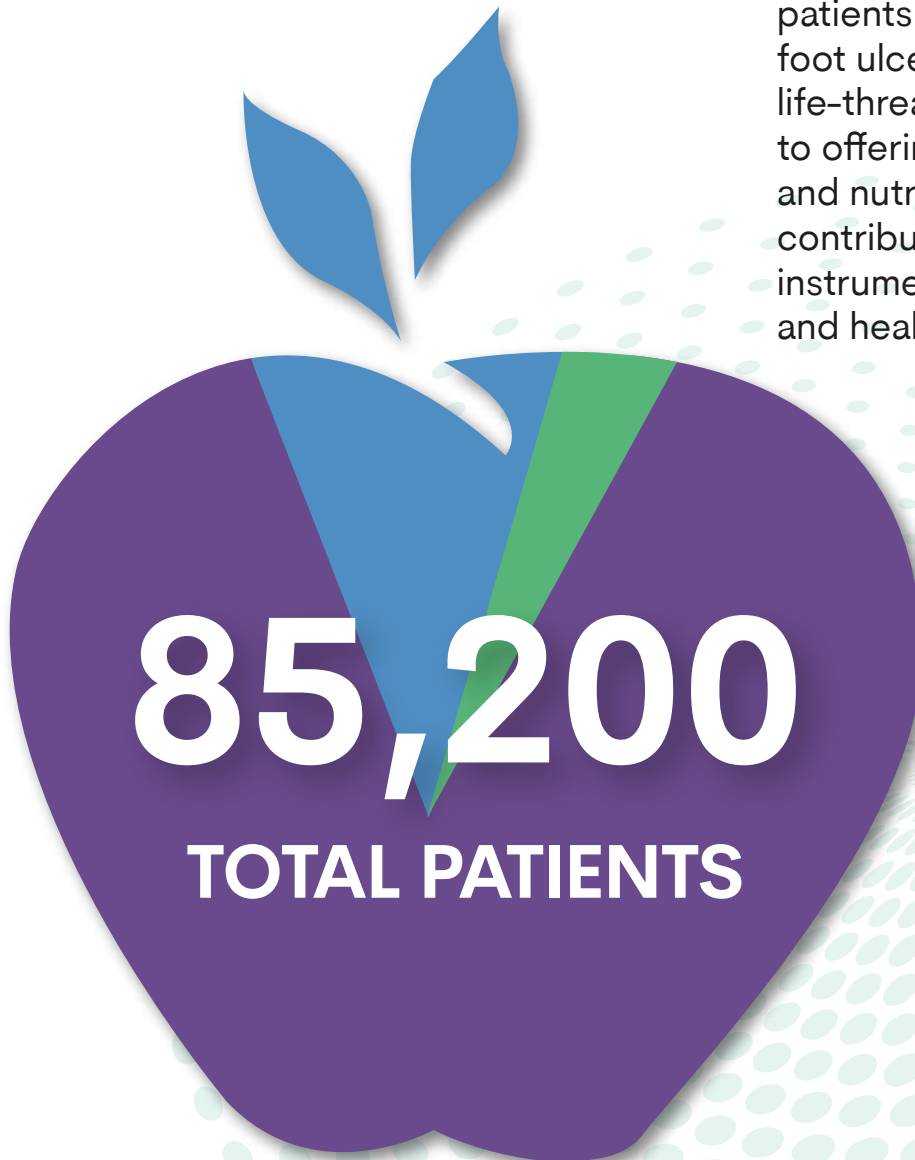
Sharia Compliant
(Certified by Jamia
Naeemia, Lahore -
JN-381, 2018)



ISO Certification
(Issued in June
2022)

13. How You Can Support Us

With the support of generous donations, DHF has provided life-changing care to countless patients. From healing complex foot ulcers – hence preventing life-threatening amputations – to offering essential medication and nutritional counselling, your contributions have been instrumental in restoring hope and health to those in need.



Donations drive impactful care – proper foot care reduces amputation risks by 85%.

| | | |
|--------|---------------------|-------|
| 72,761 | FREE PATIENTS | 85.4% |
| 9,968 | DISCOUNTED PATIENTS | 11.7% |
| 2,471 | SELF-PAID PATIENTS | 2.9% |

13.2 Volunteers: Opportunities to get involved and support our initiatives

At DHF, volunteers are the backbone of our mission, playing a crucial role in expanding our reach and impact.



Patient Care

Volunteers actively facilitated free diabetes screenings, ensuring early detection and timely intervention for underserved communities.

Volunteers developed digital content and led awareness campaigns, using online platforms and on-ground initiatives to educate communities about diabetes prevention and management.

Awareness



Fundraising

Volunteers helped mobilize a community of recurring donors and supporters, driving essential funding for patient care, screenings, and diabetes education programs.



Sameen: Passionate about community service, Sameen believes quality healthcare is a fundamental right. Volunteering at DHF has allowed her to contribute meaningfully and see firsthand how small efforts create significant change.



Areeb: Areeb's dedication to accessible healthcare brought him to DHF, where he captured impactful moments through photography and event coverage, strengthening his commitment to giving back and supporting those in need.



Maira: Inspired by DHF's mission, Maira finds fulfillment in volunteering, contributing to its charitable efforts and making a meaningful impact in the community.



Hadin: In his final year of high school, Haadin is exploring careers in medicine and finance. His internship at DHF's clinic gave him invaluable insights into Pakistan's healthcare system and daily medical operations.

13.3 Different avenues to support our mission

Donate

Help us build Centres of Excellence and labs to provide comprehensive diabetes care.

Sponsor a Screening Camp

Fund a camp to enable early detection and prevention of diabetes.

Sponsor a Patient

Change a life by covering the cost of care for someone in need.

Friends of DHF

Spread our message within your network and raise awareness about our mission.

Volunteer

Join hands with us and contribute to creating a healthier future for all.

13.4 Ways to get involved



FOR ZAKAT
faysalbank



Account Title:

Dilawar Hussain Foundation

Account No:

0148006900205375

IBAN No:

PK25FAYS0148006900205375

Swift Code:

FAYSPKKA



FOR CHARITY
Habib Bank



Account Title:

Dilawar Hussain Foundation

Account No:

0015897900771403

Branch:

**Peco Road Centre 44-A-I
G.R.C.H.S Township, LHR**



**VISIT ONE OF
OUR CENTRES**

Drop by one of
our centres to
see our work
in action.



**DOORSTEP
COLLECTIONS**

Call us at
0316 4900200
to arrange a
donation
pick-up.



**DONATE
ONLINE**

Visit our website
www.dhf.org.pk
to make a secure
online donation

**Every rupee counts to
support those in need.**

For more information, feel free to contact us at **+92 316 4900200**.

14. Together, We Can Beat Diabetes

As we come to the end of this year's journey, we want to take a moment to thank the incredible donors, partners, and volunteers who have stood by us. Your generosity, trust, and hard work have been the backbone of everything we've accomplished – from providing life-changing care to raising awareness and empowering communities to take control of their health. Every step forward has been possible because of you.

Yet, the fight against diabetes is far from over. Every day, more lives are impacted, more families face challenges, and more communities need our help. This is where you can make a difference. Whether it's through a donation, offering your time and skills as a volunteer, or partnering with us to expand our reach, your support matters.

The work we do is only as strong as the people who believe in it. Together, we can give hope, create healthier futures, and beat diabetes one step at a time. Let's continue this mission – because change happens when we all work together.

Free Hepatitis Screening Camp
held at
Diabetes Management Centre (DHMC)
in collaboration with
Khalid Khawaja (Late) Hepatitis Elimination Program
and
Association of Fatima Jinnah Old Graduates

HEP
CAN'T
WAIT!

We can give
hope, create
healthier futures,
and beat diabetes
one step at a
time.



HEAD OFFICE:

65-Industrial Estate, Kot Lakhpat, Lahore.

DIABETES MANAGEMENT CENTER (FEROZEPUR ROAD)

21 L Gulberg III, Main Ferozpur Road, Near Sethi Motors, Lahore.
Ph: +92 423 583 2123 | +92 423 583 2124

DIABETES MANAGEMENT CENTER (GARHI SHAHO)

84-A, Allama Iqbal Road, Ghari Shaho, Lahore. Ph: +92 423 637 2348

DIABETES MANAGEMENT CENTER (KASUR)

Khem Karan Road, Near Happy Land Park, Kasur. Ph: 049-2765819
E-mail: info@dhf.org.pk **Web:** www.dhf.org.pk

   / dilawar hussain foundation