

**Riaz Ahmed & Company**  
**Chartered Accountants**

**MULTI PROFESSIONALS COOPERATIVE HOUSING  
SOCIETY, ISLAMABAD**

**ANNUAL AUDIT REPORT FOR THE YEAR ENDED  
JUNE 30, 2023**



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**MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH JUNE, 2023**

	NOTE	2023 (RUPEES)	2022 (RUPEES)
<b><u>CAPITAL &amp; LIABILITIES</u></b>			
Share Capital	4	41,363,000	33,093,000
Accumulated Surplus / (Deficit)		(588,627,367)	(336,797,815)
		(547,264,367)	(303,704,815)
Members' Deposits	5	81,841,116,711	73,565,383,886
Mosque Fund	6	338,050	338,050
		81,841,454,761	73,565,721,936
<b><u>CURRENT LIABILITIES</u></b>			
Securities and Payables	7	1,243,404,534	811,500,415
		1,243,404,534	811,500,415
		82,537,594,928	74,073,517,536
<b>TOTAL EQUITY AND LIABILITY</b>			
<b><u>PROPERTY AND ASSETS</u></b>			
<b><u>NON CURRENT ASSETS</u></b>			
Property, Plant & Equipment	8	351,238,233	314,026,826
Intangible Assets	9	873,531	367,612
		352,111,764	314,394,438
<b><u>CAPITAL WORK IN PROGRESS</u></b>			
Land Cost	10	52,059,393,843	46,275,181,666
Development Cost	11	28,832,925,779	24,845,800,102
		80,892,319,622	71,120,981,768
<b><u>CURRENT ASSETS</u></b>			
Advances, Receivables & Prepayments	12	22,608,809	1,662,108,809
Advance Income Tax	13	443,427,420	360,301,921
Cash & Bank Balances	14	827,127,313	615,730,599
		1,293,163,542	2,638,141,329
		82,537,594,928	74,073,517,536

**TOTAL ASSETS**

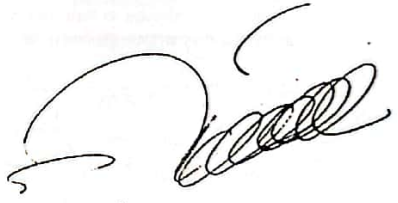
**CONTINGENCY AND COMMITMENTS**

The annexed notes 1 to 28 form an integral part of these financial statements.

  
 V. Dyer  
 MANAGER ACCOUNTS

  
 GENERAL SECRETARY



  
 FINANCE SECRETARY

  
 PRESIDENT


  
**FAISAL LATIF & CO**  
 Chartered Accountants

**MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE, 2023**

	NOTE	2023 (RUPEES)	2022 (RUPEES)
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		(242,828,975)	114,525,994
Surplus / (deficit) before taxation			11,545,892
<b><u>Adjustments for Non-Cash Items:</u></b>			
Depreciation	8	31,452,419	-
(Gain) / Loss on sale of fixed assets	9	436,700	183,778
Amortization		31,889,119	11,729,671
		(210,939,856)	126,255,665
 Operating profit / (loss) before working capital changes			
<b><u>Working Capital Changes</u></b>			(893,510,990)
(Increase)/decrease in Current assets:		1,639,500,000	
Advances, receivables and prepayments		431,904,119	10,349,055
Increase/(decrease) in Current liabilities:		1,860,464,263	(756,906,270)
Securities and payables		(92,126,076)	(105,253,409)
Cash generated from / (used in ) Operations		1,768,338,187	(862,159,678)
Income tax paid - including adjustment against advance tax			
Net cash generated from / (used in) operating activities			
 <b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>			
Acquisition of property, plant and equipment	8	(68,663,824)	(32,651,341)
Proceeds from sale of property, plant and equipment	10	(942,620)	723,162
Acquisition of Intangible Assets	10	(5,784,212,177)	(5,101,651,267)
Payments for capital work in progress - Acquisition of Land	11	(3,987,125,677)	(3,123,585,571)
- Development Cost		(9,840,944,298)	(8,257,365,017)
Net cash used in investing activities			
 <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>			
Proceeds from issue of share capital		8,270,000	486,000
Proceeds from members' deposits		8,275,732,825	9,024,164,304
Proceeds for Mosque fund			-
Net cash flow from financing activities		8,284,002,826	9,024,650,304
Net cash increase/(decrease) during the year		211,396,715	(94,874,392)
Cash and bank balance at the beginning of the year	14	615,730,599	710,604,991
Cash and bank balance at the end of the year		827,127,313	615,730,599

The annexed notes 1 to 28 form an integral part of these financial statements

  
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 G. MANAGER ACCOUNTS

  
 \_\_\_\_\_  
 GENERAL SECRETARY



  
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 FINANCE SECRETARY

  
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 PRESIDENT




**MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)**  
**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30TH JUNE, 2023**

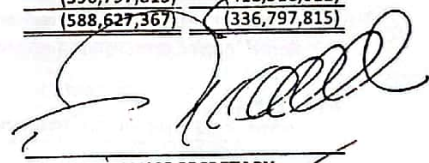
	NOTE	2023 (RUPEES)	2022 (RUPEES)
<b>INCOME</b>			
Annual Fee	15	89,921,650	75,654,440
Membership Fee	16	123,747,000	2,916,000
Transfer Fee	17	65,018,140	115,239,931
Bank Profit	18	304,719,688	473,715,863
Rental Income		921,000	2,305,000
Violation Charges	19	2,326,500	1,940,900
Sub-Division Charges	20	904,000	6,446,700
Dealer Registration Fees		120,513,000	23,041,000
Plan Approval Fee	21	5,012,006	20,303,395
Completion Fee	22	2,585,790	6,671,670
Other Income	23	598,411	97,307,418
Service Charges		3,779,000	-
		<b>720,046,185</b>	<b>825,542,317</b>
<b>EXPENSES</b>			
Salaries, Allowances & Benefits		83,906,630	56,065,243
Utilities Expenses		182,048,942	121,642,302
Communication Expenses		9,322,181	3,991,122
Entertainment Expenses		9,096,263	4,146,881
Mess Expenses		6,320,572	4,457,691
Newspapers & Periodicals		361,000	338,510
Postage and Courier		16,757,275	4,539,882
Printing and Stationery		44,507,567	13,712,258
Publicity and Advertisement		6,172,582	2,273,384
Traveling & POL Charges		38,508,713	20,300,040
Repair & Maintenance Expenses		28,161,463	7,301,363
Security and Protection Charges		188,786,545	126,513,423
Legal and Professional Charges		38,763,060	21,407,780
Rent, Rates and Taxes		48,414,636	15,587,103
Financial Expenses		123,616	150,694
Board Meeting Allowances		2,311,000	2,970,000
Business Promotion Expenses		1,991,000	3,130,000
Members' Meeting expenses (AGM)		11,274,050	9,587,700
Site Expenses	24	204,699,388	259,627,026
Depreciation & Amortization	8 & 9	31,889,119	11,729,671
E.O.B.I Expenses		-	16,371,314
Bad Debts Expenses		-	2,833,818
Miscellaneous Expenses		9,459,558	2,339,118
		<b>962,875,160</b>	<b>711,016,323</b>
Surplus / (Deficit) Before Taxation		<b>(242,828,975)</b>	<b>114,525,994</b>
<b>TAXATION</b>			
Current Year		9,000,577	32,807,797
Prior Year		-	-
		<b>9,000,577</b>	<b>32,807,797</b>
Surplus / (Deficit) After Taxation		<b>(251,829,552)</b>	<b>81,718,198</b>
Accumulated Surplus/(Deficit) Brought Forward		<b>(336,797,815)</b>	<b>(418,516,012)</b>
Accumulated Surplus / (Deficit) Carried To Balance Sheet		<b>(588,627,367)</b>	<b>(336,797,815)</b>


The annexed notes 1 to 28 form an integral part of these financial statements.

  
MANAGER ACCOUNTS

  
GENERAL SECRETARY



  
FINANCE SECRETARY

  
PRESIDENT

**MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE, 2023**

**1 LEGAL STATUS AND OPERATIONS**

Multi Professionals Co-operative Housing Society ("the Society") was registered on November 13, 1988 against Registration No.316

1 "Islamabad Gardens" Housing Scheme in Sector E - 11, Islamabad.

2 "Tele Gardens" Housing Scheme in Sector F - 17, Islamabad.

3 "Multi Gardens" Housing Scheme in Sector B - 17 Extended Area, Islamabad.

4 "Residencia & Orchards" Scheme, Islamabad.

The registered head office of the Society is situated at Multi Mansion, G-8 Markaz, Islamabad.

**2 BASIS OF PREPARATION**

These accounts have been prepared under the historical cost convention.

**3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been

**3.1 Property, plant and equipment**

These are stated at cost less accumulated depreciation. Depreciation is charged to income applying the reducing balance method. Maintenance and repairs are charged to income as and when incurred. Major renewals and improvements which increases the Gain or losses on disposal of operating fixed assets, if any, are recognized in the income and expenditure account. Depreciation is provided on reducing balance method at annual rates specified in note 8. Full year's depreciation is charged on

**3.2 Intangible Assets**

Intangible assets are measured initially at cost and subsequently stated at cost less accumulated amortization and impairment

**3.3 Capital work in progress**

Capital work in progress is stated at cost.

**3.4 Debts and other receivables**

Debts are recognized at the fair value of the consideration to be received less provision for uncollectible amounts. Provision for

**3.5 Cash and cash equivalents**

Cash and cash equivalents comprise of cash and bank balances. For the purpose of cash flow statement, cash and cash equivalents

**3.6 Payables**

Liabilities for payables are carried at cost which is the fair value of the consideration to be paid in future, whether or not billed to

**3.7 Taxation**

Provision for current year tax is based on taxable income for the year determined in accordance with the prevailing law for taxation

**3.8 Revenue Recognition**

Annual fee and Membership fee are recognized on cash basis. Transfer fee is recorded as and when transfer takes place.

Profit of all three schemes will be transferred to income and expenditure account after handing over the possession of plots to the bank. Profit on bank deposits is recorded as and when the same is credited by the bank.

Rental income is recognized on cash basis when the same is received by the Society.

**3.9 Provisions**

Provisions are recognized when the Society has a present obligation as a result of past events, it is probable that an outflow of

**3.10 Functional and presentation currency**

These financial statements are presented in Pakistani Rupees, which is the Society's functional and presentation currency.



**MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE, 2023**

				NOTE	2023 (RUPEES)	2022 (RUPEES)
<b>4 SHARE CAPITAL</b>						
The breakup of this account is as follows:						
30-Jun-23	30-Jun-22	30-Jun-21				
<b>(NUMBER OF SHARES)</b>						
18,390	18,390	17,330	Islamabad Gardens E-11	4.1	1,839,000	1,839,000
24,510	24,510	24,510	Tele Gardens F-17	4.2	2,451,000	2,451,000
253,010	250,710	246,920	Multi Gardens B-17	4.3	25,301,000	25,071,000
37,320	37,320	37,310	Residencia & Orchards Scheme (ROS)	4.4	3,732,000	3,732,000
80,400	-	-	Multi Gardens Phase-II	4.5	8,040,000	-
<u>413,610</u>	<u>330,930</u>	<u>326,070</u>			<u>41,363,000</u>	<u>33,093,000</u>
<b>4.1 Islamabad Gardens E-11</b>						
The breakup of this account is as follows:						
30-Jun-23	30-Jun-22	30-Jun-21				
<b>(NUMBER OF SHARES)</b>						
18,390	17,330	17,330	Opening balance as at 01 July		1,839,000	1,733,000
-	1,060	-	Shares issued during the period @ Rs.100 each/-		-	106,000
<u>18,390</u>	<u>18,390</u>	<u>17,330</u>			<u>1,839,000</u>	<u>1,839,000</u>
<b>4.2 Tele Gardens F-17</b>						
The breakup of this account is as follows:						
30-Jun-23	30-Jun-22	30-Jun-21				
<b>(NUMBER OF SHARES)</b>						
24,510	24,510	24,500	Opening balance as at 01 July		2,451,000	2,451,000
-	-	10	Shares issued during the period @ Rs.100 each/-		-	-
<u>24,510</u>	<u>24,510</u>	<u>24,510</u>			<u>2,451,000</u>	<u>2,451,000</u>
<b>4.3 Multi Gardens B-17</b>						
The breakup of this account is as follows:						
30-Jun-23	30-Jun-22	30-Jun-21				
<b>(NUMBER OF SHARES)</b>						
250,710	246,920	244,850	Opening balance as at 01 July		25,071,000	24,692,000
2,300	3,790	2,070	Shares issued during the period @ Rs.100 each/-		230,000	379,000
<u>253,010</u>	<u>250,710</u>	<u>246,920</u>			<u>25,301,000</u>	<u>25,071,000</u>
<b>4.4 Residencia &amp; Orchards Scheme (ROS)</b>						
The breakup of this account is as follows:						
30-Jun-23	30-Jun-22	30-Jun-21				
<b>(NUMBER OF SHARES)</b>						
37,320	37,310	36,980	Opening balance as at 01 July		3,732,000	3,731,000
-	10	330	Shares issued during the period @ Rs.100 each/-		-	1,000
<u>37,320</u>	<u>37,320</u>	<u>37,310</u>			<u>3,732,000</u>	<u>3,732,000</u>
<b>4.5 Multi Gardens Phase-II</b>						
The breakup of this account is as follows:						
30-Jun-23	30-Jun-22	30-Jun-21				
<b>(NUMBER OF SHARES)</b>						
80,400	-	-	Opening balance as at 01 July		8,040,000	-
80,400	-	-	Shares issued during the period @ Rs.100 each/-		8,040,000	-
<u>80,400</u>	<u>-</u>	<u>-</u>			<u>8,040,000</u>	<u>-</u>
<b>5 MEMBERS' DEPOSITS</b>						
Islamabad Gardens E-11				5.1	2,847,857,273	2,844,625,252
Tele Gardens F-17				5.2	2,564,649,202	2,542,245,463
Multi Gardens B-17				5.3	61,523,414,170	58,917,238,333
Residencia & Orchards Scheme				5.4	9,481,040,698	9,261,274,838
Multi Garden Phase-II				5.5	5,424,155,368	-
					<u>81,841,116,711</u>	<u>73,565,383,886</u>
				NOTE	2023 (RUPEES)	2022 (RUPEES)
<b>5.1 Islamabad Gardens E-11</b>						
The breakup of this account is as follows:						
Opening Balance as at 01 July, 2022					2,844,625,252	2,838,171,332
Addition/ Deletion during the period					3,232,021	6,453,920
Balance as at 30th June, 2023					<u>2,847,857,273</u>	<u>2,844,625,252</u>
<b>5.2 Tele Gardens F-17</b>						
The breakup of this account is as follows:						
Opening Balance as at 01 July, 2022					2,542,245,463	2,525,671,753
Addition during the period					22,403,739	16,573,710
Balance as at 30th June, 2023					<u>2,564,649,202</u>	<u>2,542,245,463</u>
<b>5.3 Multi Gardens B-17</b>						
The breakup of this account is as follows:						
Opening Balance as at 01 July, 2022					58,917,238,333	50,948,663,101
Addition during the period					2,606,175,837	7,968,575,232
Balance as at 30th June, 2023					<u>61,523,414,170</u>	<u>58,917,238,333</u>
<b>5.4 Residencia &amp; Orchards Scheme (ROS)</b>						
The breakup of this account is as follows:						
Opening Balance as at 01 July, 2022					9,261,274,838	8,228,713,396
Addition during the period					219,765,860	1,032,561,442
Balance as at 30th June, 2023					<u>9,481,040,698</u>	<u>9,261,274,838</u>

**MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE, 2023**

**5.5 Multi Garden Phase-II**

The breakup of this account is as follows;

Opening Balance as at 01 July, 2022

Addition during the period

Balance as at 30th June, 2023

-	-
5,424,155,368	-
5,424,155,368	-

**6 MOSQUE FUND:**

The breakup of this account is as follows;

Mosque Fund B-17

Mosque Fund (ROS)

153,500	153,500
184,550	184,550
338,050	338,050

**7 SECURITIES & PAYABLES:**

The breakup of this account is as follows;

Retention money

Security - refundable

Payable to CDA

Payable Taxes

Others Payables

7.1	103,807,596	92,374,209
	3,959,772	3,959,772
	714,066,834	714,066,834
	161,305,251	-
	260,265,081	1,099,600
	1,243,404,534	811,500,415

NOTE	2023 (RUPEES)	2022 (RUPEES)
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**7.1 Retention Money**

This represents the money retained @ 5% from the payments to contractors and suppliers.

The breakup of this account is as follows;

Islamabad Gardens E-11

Tele Gardens F-17

Multi Gardens B-17

Residencia & Orchards Scheme (Ros)

7.1.1	647,947	647,947
7.1.2	15,319,279	14,685,922
7.1.3	56,604,584	49,627,489
7.1.4	31,235,786	27,412,851
	103,807,596	92,374,209

**7.1.1 Islamabad Gardens E-11**

The breakup of this account is as follows;

M/s Walicon Construction & Co.

M/s Margalla Engineering Services

M/s Ageco (Pvt) Ltd.

M/s New Construction Valley

M/s Haroon & Associates

M/s Des Pardes Restaurant

M/s Curve Club

M/s Capital Builders

36,473	36,473
354,721	354,721
68,181	68,181
63,970	63,970
9,602	9,602
100,000	100,000
15,000	15,000
-	-
647,947	647,947

**7.1.2 Tele Gardens F-17**

The breakup of this account is as follows;

M/s Sadaat Enterprises

M/s A.Z Associates

M/s Design Advisor

M/S Earth masters

M/s Eguard

M/s Akbar Associates

M/s Zahid Hassan & Brothers

M/s Margalla Engineering Services

M/s Yaseen Associates

M/s Pyramid Engineering Company

M/s Design Bureau

M/s Nano Bio Solutions (Pvt) Ltd

11,127,814	11,127,814
925,379	925,379
231,048	231,048
983,920	983,920
161,192	161,192
200,000	200,000
19,644	19,644
100,000	100,000
-	-
192,992	192,992
178,070	-
1,199,220	743,933
15,319,279	14,685,922

MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE, 2023

	NOTE	2023 RUPEES	2022 RUPEES
<b>7.1.3 Multi Garden B-17</b>			
The breakup of this account is as follows:			
M/s Saad-Ullah Khan & Brothers		10,137,923	10,137,923
M/s Margalla Engineering Services		16,671,330	12,254,595
M/s Town Planning Centre		367,650	727,175
M/s Ageco (Pvt) Ltd.		103,820	103,820
M/s Design Advisor		236,717	236,717
M/s Haroon & Associates		245,789	245,789
M/s A.Z Associates		112,063	112,063
M/s Ess Ess Associates		141,095	141,095
M/s Rays Consultancy Services		37,850	37,850
M/s Rana Shahjahan		143,861	3,951,759
M/s Design Bureau Consulting		1,346,351	856,485
M/s Sky Contracting		715,139	715,139
M/s Zarrar & Co.		233,328	-
M/s Eguard		286,949	286,949
M/s Enviromental Design Centre		105,616	286,881
M/s Frigo International		-	-
M/s He Corporation		-	-
M/s Zahid Hassan & Brothers		234,453	234,453
M/s Nano Bio Solutions (Pvt) Ltd.		3,146,111	3,601,402
M/s Sheikh Hayat & Brothers		823,985	823,985
Dr. Akhtar Hameed Khan		5,517	5,517
M/s Islamabad Nursery Farm		235,927	235,927
M/s New Islamabad Nursery Farm		-	1,578,548
M/s Fast Cables		1,054,020	1,054,020
M/s Pak Elektron Ltd.		-	107,000
M/s Hasas Construction		(45,000)	-
M/s Fabromec		-	321,523
M/s Novio Arts		-	243,875
M/s Evoke		403,125	403,125
M/s Tijarat Developers		18,116,610	9,476,874
M/s Direct Technology MG		297,355	-
M/s Pakistan Engineering Associates		1,447,000	1,447,000
		<u>56,604,584</u>	<u>49,627,489</u>
<b>7.1.4 Residencia &amp; Orchards Scheme (ROS)</b>			
The breakup of this account is as follows:			
M/s Karsaz Engineers		24,402,455	20,201,939
M/s Haroon & Associates		79,982	79,982
M/s Capital Builders		4,341,686	4,341,686
M/s Design Bureau		56,462	56,462
M/s Dynasty Hospitality (Pvt) Ltd		250,000	250,000
M/s ST Engineering Solutions		1,061,895	1,486,895
M/s Zarrar & Co		-	278,910
M/s Rana Shahjahan		338,141	338,141
M/s Town Planning Centre Ros		12,948	12,948
M/s Margalla Engineering Services		692,217	365,888
		<u>31,235,786</u>	<u>27,412,851</u>
<b>9 INTANGIBLE ASSETS - SOFTWARE</b>			
<b>COST</b>			
Opening balance as at 1st July, 2022		7,435,944	7,235,944
Addition during the year		942,620	200,000
Balance as at 30th June, 2023		<u>8,378,564</u>	<u>7,435,944</u>
<b>AMORTIZATION</b>			
Opening balance as at 01 July, 2022		7,068,332	6,884,554
Amortization for the period		436,700	183,778
Balance as at 30th June, 2023		<u>7,505,033</u>	<u>7,068,332</u>
Carrying amount at Year end		<u>873,531</u>	<u>367,612</u>
Rate of amortization		<u>33.33%</u>	<u>33.33%</u>
<b>10 LAND COST:</b>			
Land Islamabad Gardens E-11	10.1	1,968,894,780	1,968,894,780
Land Tele Gardens F-17	10.2	1,015,393,454	1,013,855,454
Land Multi Gardens B-17	10.3	30,025,420,334	29,519,267,606
Land Residencia & Orchards Scheme (ROS)	10.4	4,791,856,129	4,550,705,880
PLOT No. 56-D F-6 / G Blue Area		827,493,522	827,493,522
Land Multi Parks Zone IV Islamabad	10.5	1,203,714,195	1,203,714,195
Land Mauza Garhi Hassu Khan	10.6	66,642,379	66,642,379
Advance For Land		-	-
Land Cost - Chakri Road RWP MG II	10.7	<u>12,159,979,050</u>	<u>7,124,607,850</u>
		<u>52,059,393,843</u>	<u>46,275,181,666</u>



MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE, 2023

	NOTE	2023 (RUPEES)	2022 (RUPEES)
<b>10.1 Land Islamabad Gardens E-11</b>			
The breakup of this account is as follows;			
Land Cost	10.1.1	1,959,170,550	1,959,170,550
Transfer Fee	10.1.2	9,724,230	9,724,230
		<u>1,968,894,780</u>	<u>1,968,894,780</u>
<b>10.1.1 Land Cost:</b>			
The breakup of this account is as follows;			
Opening Balance as at 01 July, 2022		1,959,170,550	1,959,170,550
Purchased during the year		-	-
Balance as at 30th June, 2023		<u>1,959,170,550</u>	<u>1,959,170,550</u>
<b>10.1.2 Transfer Fee</b>			
The breakup of this account is as follows;			
Opening Balance as at 01 July, 2022		9,724,230	9,724,230
Addition during the year		-	-
Balance as at 30th June, 2023		<u>9,724,230</u>	<u>9,724,230</u>
<b>10.2 Land Tele Gardens F-17</b>			
The breakup of this account is as follows:			
Land Cost	10.2.1	991,337,361	989,819,361
Transfer Fee	10.2.2	24,056,093	24,036,093
		<u>1,015,393,454</u>	<u>1,013,855,454</u>
<b>10.2.1 Land Cost:</b>			
The breakup of this account is as follows:			
Opening Balance as at 01 July, 2022		989,819,361	983,349,111
Purchased during the year		1,518,000	6,470,250
Balance as at 30th June, 2023		<u>991,337,361</u>	<u>989,819,361</u>
<b>10.2.2 Transfer Fee:</b>			
The breakup of this account is as follows:			
Opening Balance as at 01 July, 2022		24,036,093	23,164,543
Addition during the year		20,000	871,550
Balance as at 30th June, 2023		<u>24,056,093</u>	<u>24,036,093</u>
<b>10.3 Land Multi Gardens B-17</b>			
The breakup of this account is as follows:			
Land Cost	10.3.1	29,250,304,942	28,754,863,814
Transfer Fee	10.3.2	775,115,392	764,403,792
		<u>30,025,420,334</u>	<u>29,519,267,606</u>
<b>10.3.1 Land Cost:</b>			
The breakup of this account is as follows:			
Opening Balance as at 01 July, 2022		28,754,863,814	27,999,356,103
Purchased during the year		495,441,128	755,507,711
Balance as at 30th June, 2023		<u>29,250,304,942</u>	<u>28,754,863,814</u>
<b>10.3.2 Transfer Fee:</b>			
The breakup of this account is as follows:			
Opening Balance as at 01 July, 2022		764,403,792	754,146,168
Addition during the year		10,711,600	10,257,624
Balance as at 30th June, 2023		<u>775,115,392</u>	<u>764,403,792</u>
<b>10.4 Land Residencia &amp; Orchards Scheme (Ros)</b>			
The breakup of this account is as follows;			
Land Cost	10.4.1	4,630,027,202	4,395,259,952
Transfer Fee	10.4.2	161,828,927	155,445,928
		<u>4,791,856,129</u>	<u>4,550,705,880</u>
<b>10.4.1 Land Cost:</b>			
The breakup of this account is as follows:			
Opening Balance as at 01 July, 2022		4,395,259,952	3,793,365,470
Purchased during the year		234,767,250	601,894,482
Balance as at 30th June, 2023		<u>4,630,027,202</u>	<u>4,395,259,952</u>

MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE, 2023

<b>10.4.2 Transfer Fee:</b>			
The breakup of this account is as follows:			
Opening Balance as at 01 July, 2022		155,445,928	132,250,428
Addition during the year		6,382,999	23,195,500
Balance as at 30th June, 2023		<u>161,828,927</u>	<u>155,445,928</u>
<b>10.5 Land Multi Parks Zone IV Islamabad</b>			
The breakup of this account is as follows:			
Land Cost	10.5.1	1,138,379,691	1,138,379,691
Transfer Fee	10.5.2	65,334,504	65,334,504
		<u>1,203,714,195</u>	<u>1,203,714,195</u>
<b>10.5.1 Land Cost:</b>			
The breakup of this account is as follows:			
Opening Balance as at 01 July, 2022		1,138,379,691	1,138,379,691
Purchased during the year		-	-
Balance as at 30th June, 2023		<u>1,138,379,691</u>	<u>1,138,379,691</u>
<b>10.5.2 Transfer Fee:</b>			
The breakup of this account is as follows:			
Opening Balance as at 01 July, 2022		65,334,504	65,334,504
Addition during the year		-	-
Balance as at 30th June, 2023		<u>65,334,504</u>	<u>65,334,504</u>
<b>10.6 Land Mauza Garhi Hassu Khan</b>			
The breakup of this account is as follows:			
Land Cost	10.6.1	57,550,750	57,550,750
Transfer Fee	10.6.2	9,091,629	9,091,629
		<u>66,642,379</u>	<u>66,642,379</u>
<b>10.6.1 Land Cost</b>			
The breakup of this account is as follows:			
Opening Balance as at 01 July, 2022		57,550,750	57,550,750
Addition during the year		-	-
Balance as at 30th June, 2023		<u>57,550,750</u>	<u>57,550,750</u>
<b>10.6.2 Transfer Fee</b>			
The breakup of this account is as follows:			
Opening Balance as at 01 July, 2022		9,091,629	9,091,629
Addition during the year		-	-
Balance as at 30th June, 2023		<u>9,091,629</u>	<u>9,091,629</u>
<b>10.7 Land Multi Garden Phase-II</b>			
The breakup of this account is as follows:			
Land Cost	10.7.1	11,994,564,750	7,026,295,650
Transfer Fee	10.7.2	165,414,300	98,312,200
		<u>12,159,979,050</u>	<u>7,124,607,850</u>
<b>10.7.1 Land Cost</b>			
The breakup of this account is as follows:			
Opening Balance as at 01 July, 2022		7,026,295,650	-
Addition during the year		4,968,269,100	7,026,295,650
Balance as at 30th June, 2023		<u>11,994,564,750</u>	<u>7,026,295,650</u>
<b>10.7.2 Transfer Fee</b>			
The breakup of this account is as follows:			
Opening Balance as at 01 July, 2022		98,312,200	-
Addition during the year		67,102,100	98,312,200
Balance as at 30th June, 2023		<u>165,414,300</u>	<u>98,312,200</u>
<b>11 DEVELOPMENT COST:</b>			
Development Cost Islamabad Gardens E-11	11.1	908,321,060	879,290,594
Development Cost Tele Gardens F-17	11.2	1,585,717,151	1,417,537,278
Development Cost Multi Gardens B-17	11.3	20,863,788,042	18,225,985,100
Development Cost Residencia & Orchards Scheme (Ros)	11.4	4,459,640,920	4,322,987,130
Development Cost Multi Gardens Phase-II	11.5	1,015,458,606	-
		<u>28,832,925,779</u>	<u>24,845,800,102</u>
<b>11.1 Development Cost Islamabad Gardens E-11</b>			
The breakup of this account is as follows:			
Town Planning & Consultancy Charges	11.1.1	14,883,051	14,883,051
Development Cost	11.1.2	719,754,610	693,463,906
Site Development Cost		<u>173,683,399</u>	<u>170,943,637</u>
		<u>908,321,060</u>	<u>879,290,594</u>

MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE, 2023

**11.1.1 Town Planning & Consultancy Charges**

The breakup of this account is as follows:  
Opening Balance as at 01 July, 2022  
Additions during the year  
Balance as at 30th June, 2023

14,883,051	14,883,051
-	-
14,883,051	14,883,051

**11.1.2 Development Cost:**

The breakup of this account is as follows:  
Opening Balance as at 01 July, 2022

Addition during the year

M/s Direct Security Solutions

M/s Fabromec

M/s Ghulam Hussain and Sons

M/s Golden Star Cables

M/s New IBA Nursery

M/s Pyramid Engineering

M/s Engineering Services

M/s Zahid Hassan & Brothers

M/s Geo Hunt

Green Pakistan Nursery Farms

M/s Margalla Engineering Services

M/s Prince Aluminum & Iron

M/s New Islamabad Nursery Farm

NOTE	2023 (RUPEES)	2022 (RUPEES)
	693,463,906	669,544,136
	2,035,446	1,035,164
	-	695,950
	8,173,000	8,916,000
	-	320,100
	-	1,642,066
	975,500	212,000
	488,083	-
	6,180,526	796,722
	180,000	-
	288,000	-
	7,659,649	9,956,768
	-	-
	310,500	345,000
	26,290,704	23,919,770
	719,754,610	693,463,906

**11.2 Development Cost Tele Gardens F-17**

The breakup of this account is as follows:

Town Planning & Consultancy Charges

Development Cost

Business Promotion Cost

Site Development Cost

11.2.1	99,205,179	94,991,104
11.2.2	1,153,412,743	1,025,828,233
	99,400,000	99,400,000
	233,699,229	197,317,941
	1,585,717,151	1,417,537,278

**11.2.1 Town Planning & Consultancy Charges**

The breakup of this account is as follows:

Opening Balance as at 01 July, 2022

Addition during the year

Balance as at 30th June, 2023

94,991,104	94,953,554
4,214,075	37,550
99,205,179	94,991,104

**11.2.2 Development Cost**

The breakup of this account is as follows:

Opening Balance as at 01 July, 2022

Addition during the year

M/s Hasas Construction

M/s Direct Solutions

M/s Eguard

M/s Zahid Hassan & Brothers

M/s Fabromec

M/s Nano Bio Solutions (Pvt.) Ltd.

M/s Yaseen Associates

M/s New Islamabad Nursery Farm

M/s Margalla Engineering Services

M/s Frigo Internationals

M/s Pyramid Engineering Services

M/s Al-Aqsa Enterprises

M/s Planet Earth Engineers

M/s Rohani Art Press

M/s Green Pakistan Nursery Farms

M/s Pakistan Engineering Associates

M/s Engineering Services

M/ New IBA nursery Farm

2023 (RUPEES)	2022 (RUPEES)
1,025,828,233	983,886,145
87,319,541	-
3,032,566	932,919
7,406,638	6,809,307
4,648,373	2,045,243
2,198,035	-
1,103,709	7,661,865
14,198,224	10,343,469
315,000	315,000
4,185,896	5,250,747
960,000	-
-	4,603,293
311,000	3,240,000
-	137,800
506,450	-
270,000	-
804,000	-
325,078	-
-	602,445
127,584,510	41,942,088
1,153,412,743	1,025,828,233

**11.3 Development Cost Multi Gardens B-17**

The breakup of this account is as follows:

Town Planning & Consultancy Charges

Development Cost

Business Promotion Cost

Site Development Cost

11.3.1	966,130,903	495,861,651
11.3.2	18,028,507,113	16,151,701,540
	254,100,000	254,100,000
	1,615,050,026	1,324,321,909
	20,863,788,042	18,225,985,100



**MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE, 2023**

**11.3.1 Town Planning & Consultancy Charges**

The breakup of this account is as follows;

Opening Balance as at 01 July, 2022

Addition during the year;

M/s Town Planning Centre

M/s Hayat & Brothers

M/s Design Bureau

M/s Environment design centre

M/s Hasas Construction

M/s Muhammad Iqbal Noori

M/s Zeynep Gulen Hashmi

M/s Gscon

495,861,651 417,512,513

65,531,870	70,057,541
638,858	-
7,195,386	4,068,933
3,510,648	2,198,664
393,392,490	-
-	500,000
-	1,524,000
-	-
470,269,252	78,349,138
966,130,903	495,861,651

NOTE 2023 2022  
(RUPEES) (RUPEES)

**11.3.2 Development Cost:**

The breakup of this account is as follows:

Opening Balance as at 01 July, 2022

Addition during the year:

IESCO Islamabad

M/s Zahid Hassan & Brothers

M/s Golden Star

M/s Hasas Construction (Pvt.) Ltd.

M/s Fabromec

M/s SGWI (Pvt.) Ltd.

M/s Pakistan Engineering Associates

M/s E guard

M/s Direct Technology

M/s Chaghi Enterprises

M/s Akhter Abbas

M/s Fast Cables Limited

M/s Evoke

M/s Pak Elektron

M/s Zarar & Co

M/s Nano Bio Solutions (Pvt) Ltd.

M/s Sh-Hayat And Brothers

M/s Al Hamad Paints & Co

M/s Margalla Engineering Services

M/s New Islamabad Nursery Farm

M/s Al Aqsa Enterprises

M/s A.W & Co.

M/s Pyramid Engineering

M/s Abdullah Khan & Brothers

M/s Muhammad Khawar Abbas

M/s Pakistan Engineering Associates

M/S New IBA Nursery Farm

M/S S.T Engineering Solutions

M/S Sui Northern Gas

M/s Town Planning Centre

M/s Malik Idrees

M/s Rana Shah Jahan

M/S Planet Earth Engineers

M/S Green Nursery Farm

M/S Asif Associates

CDA Islamabad

M/S Mia Corporation

M/S Asar Mehmood

M/S Tijaarat Developers

M/S Global Technologies Ltd

16,151,701,540 13,561,722,925

28,411,387	8,556,250
39,378,989	25,154,157
-	1,549,500
1,285,926,638	1,400,805,482
-	4,677,614
969,398	22,626,061
3,956,100	14,469,000
9,181,750	9,567,020
13,966,633	-
186,531,863	51,283,282
2,453,640	-
-	374,797,020
-	403,125
64,835,550	132,774,322
12,960,000	12,960,000
2,092,449	10,480,828
-	10,892,055
13,684,619	1,706,100
103,765,700	182,720,354
31,144,155	637,500
3,847,000	8,820,650
23,032,005	12,339,000
11,529,397	12,982,722
-	-
-	4,106,700
-	4,030,759
-	26,774,992
-	1,471,800
-	146,877,300
-	105,643,512
(1,260,000)	-
(319,321)	-
-	214,600
945,000	-
935,000	-
9,600,000	-
1,319,321	-
8,786,000	-
18,475,896	-
656,404	656,910
1,876,805,573	2,589,978,615

Less: Adjustment

18,028,507,113 16,151,701,540

**MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE, 2023**

**11.4 Development Cost Residencia & Orchards Scheme**  
The breakup of this account is as follows;  
Town Planning & Consultancy Charges  
Development Cost  
Business Promotion Cost  
Site Development Cost  
Masjid Cost

NOTE	2023 (RUPEES)	2022 (RUPEES)
11.4.1	115,596,177	110,454,366
11.4.2	3,887,210,167	3,764,718,592
	176,500,000	176,500,000
	260,157,455	251,137,051
	20,177,121	20,177,121
	<u>4,459,640,920</u>	<u>4,322,987,130</u>

**11.4.1 Town Planning & Consultancy Charges**  
The breakup of this account is as follows:  
Opening Balance as at 01 July, 2022  
Addition during the year;  
M/s MIS Consultant  
M/s Professional; Engineering Services  
M/s Gescorn Consultancy  
M/S Advanced Environment  
Muhammad Mohsin Zaman  
M/s Town Planning Centre

	110,454,366	101,628,821
	-	75,000
	-	75,000
	-	-
	120,000	120,000
	-	-
	<u>5,021,811</u>	<u>8,555,545</u>
	<u>5,141,811</u>	<u>8,825,545</u>
	<u>115,596,177</u>	<u>110,454,366</u>

**11.4.2 Development Cost:**  
The breakup of this account is as follows:  
Opening Balance as at 01 July, 2022  
Addition during the year:  
M/s Bakhtawar Khan & Co.  
M/s Arshuman Engineerings associates  
M/s Karsas Engineers ( Pvt) Ltd.  
M/s Al Hamid Paints and Co  
M/s Capital Builders  
M/s Chaghi Enterprises  
M/s Sh Hayat And Brothers  
M/s Direct Technologies  
M/s Margalla Engineering Services  
M/s New Islamabad Nursery Farm  
M/s Muhammad Yasin  
M/s Green Pakistan Nursery Farms  
M/s ST Engineering Solutions  
M/S Direct Security  
M/S New IBA Nursery Farms  
M/s Executive Engineers  
M/S Golden Stars Cables  
M/S Zarrar & Co  
M/s Zahid Hassan & Brothers

	3,764,718,592	3,409,760,985
	8,233,900.00	6,123,600
	-	-
	89,010,310	258,750,693
	347,172	10,893,048
	-	-
	3,247,179	27,971,726
	-	-
	3,894,698	-
	8,924,569	7,937,757
	540,000	15,728,150
	40,000	-
	495,000	-
	-	8,495,100
	-	1,609,080
	-	4,448,960
	-	1,869,550
	-	2,106,000
	-	3,854,263
	<u>7,758,747</u>	<u>5,169,680</u>
	<u>122,491,575</u>	<u>354,957,607</u>
	<u>3,887,210,167</u>	<u>3,764,718,592</u>

**11.5 Multi Garden Phase-II**  
The breakup of this account is as follows;  
Town Planning & Consultancy Charges  
Development Cost  
Site Development Cost

	33,235,630	-
	65,102,976	-
	<u>917,120,000</u>	-
	<u>1,015,458,606</u>	-

**12 ADVANCES, RECEIVABLES AND PREPAYMENTS - (Considered Goods)**  
Advances;  
Islamabad Gardens E-11  
Tele Gardens F-17  
Advances to Staff  
Receivables & Prepayments

NOTE	2023 (RUPEES)	2022 (RUPEES)
12.1	3,882,432	3,882,432
12.2	1,555,730	1,555,730
	5,438,162	5,438,162
	943,000	943,000
	<u>16,227,647</u>	<u>1,655,727,647</u>
	<u>22,608,809</u>	<u>1,662,108,809</u>

**12.1 Islamabad Gardens E-11**  
The breakup of this account is as follows;  
Jalil-ur-Rehman  
Akram Zahid  
  
**12.2 Tele Gardens F-17**  
The breakup of this account is as follows;  
Haji Ghulam Hussain

	3,382,432	3,382,432
	500,000	500,000
	<u>3,882,432</u>	<u>3,882,432</u>
	<u>1,555,730</u>	<u>1,555,730</u>
	<u>1,555,730</u>	<u>1,555,730</u>

MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE, 2023

**13 ADVANCE INCOME TAX**

Balance as at 1st July	360,301,921	292,816,345
Add: Deducted / Deposited during the period	92,126,076	105,253,409
	452,427,997	398,069,754
Less: Provision for Taxation - Prior Year	-	(4,960,036)
Less: Provision for Taxation - Current Year	(9,000,577)	(12,807,797)
Balance as at 30th June, 2023	443,427,420	360,301,921

NOTE      2023      2022  
RUPEES      RUPEES

**14 CASH & BANK BALANCES**

Cash in Hand	2,339,673	2,482,905
Cash at Bank:		
MCB Bank (0447)	728,169	671,235
Al-Baraka Islamic Bank	124,242,134	162,555,919
Askari Bank Limited	26,075,204	34,083,574
Lead Cooperative Account	-	-
United Bank	9,919,220	587,284
Dubai Islamic Bank	333,959,006	33,149,289
Bank of Punjab	193,276,916	197,254,476
Meezan Bank	35,725,952	73,852,243
Faysal bank	2,538,340	52,401,013
Bank Al Habib	88,395,444	28,330,814
Allied bank A/c # 0015	-	-
Standard Chartered Bank	17,665	16,167
Dubai Islamic Bank-824006	9,909,591	30,345,080
	824,787,640	613,247,694
	827,127,313	615,730,599

NOTE      2023      2022  
(RUPEES)      (RUPEES)

**15 ANNUAL FEE**

The breakup of this account is as follows:

Islamabad Gardens E - 11	3,003,000	3,381,500
Tele Gardens F - 17	3,517,600	6,977,300
Multi Gardens B - 17	35,474,200	53,112,240
Residencia & Orchards Scheme (ROS)	4,508,850	12,183,400
Multi Gardens Phase-II	43,418,000	-
	89,921,650	75,654,440

**16 MEMBERSHIP FEE**

The breakup of this account is as follows:

Islamabad Gardens E - 11	-	636,000
Tele Gardens F - 17	-	-
Multi Gardens B - 17	3,162,000	2,274,000
Multi Gardens Phase-II	120,585,000	-
Residencia & Orchards Scheme	-	6,000
	123,747,000	2,916,000

**17 TRANSFER FEE**

The breakup of this account is as follows:

Islamabad Gardens E - 11	13,433,640	13,765,651
Tele Gardens F - 17	5,938,850	7,828,700
Multi Gardens B - 17	38,449,550	80,518,880
Multi Gardens Phase-II	411,000	-
Residencia & Orchards Scheme (ROS)	6,785,100	13,126,700
	65,018,140	115,239,931

**18 BANK PROFITS**

The breakup of this account is as follows:

Askari Bank Ltd.	1,753,530	1,387,239
UBL Bank	1,867,332	123,138
Dubai Islamic Bank (002)	27,922,942	13,102,788
Al-Baraka Bank	198,168,012	87,356,316
Standard Chartered Bank	2,292	64,363
Bank Al Habib	26,875,509	8,340,375
MCB Bank (0447)	106,944	49,014
Bank of Punjab (006)	15,039,024	127,498,739
Meezan Bank Ltd.	3,676,623	57,468,060
Faysal bank Ltd.	3,314,267	2,304,841
Dubai Islamic Bank (Pakistan) Ltd.-006	25,993,213	176,020,988
	304,719,688	473,715,863



MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE, 2023

	NOTE	2023 (RUPEES)	2022 (RUPEES)
<b>19 VIOLATION CHARGES</b>			
The breakup of this account is as follows;			
Islamabad Gardens E - 11		157,500	10,000
Tele Gardens F-17		105,000	-
Multi Gardens B-17		2,064,000	1,930,900
		<u>2,326,500</u>	<u>1,940,900</u>
<b>20 SUB-DIVISION CHARGES</b>			
The breakup of this account is as follows:			
Islamabad Gardens E - 11		-	2,820,000
Tele Gardens F - 17		-	-
Multi Gardens B - 17		904,000	3,626,700
		<u>904,000</u>	<u>6,446,700</u>
<b>21 PLAN APPROVAL FEE</b>			
The breakup of this account is as follows:			
Islamabad Gardens E - 11		251,525	2,430,858
Tele Gardens F - 17		474,000	962,425
Multi Gardens B - 17		3,666,281	16,179,602
Multi Gardens Phase-II		-	-
Residentia & Orchards Scheme (ROS)		620,200	730,510
		<u>5,012,006</u>	<u>20,303,395</u>
<b>22 COMPLETION FEE</b>			
The breakup of this account is as follows;			
Islamabad Gardens E - 11		212,250	2,243,750
Tele Gardens F - 17		352,300	473,300
Multi Gardens B - 17		1,962,840	3,904,420
Multi Gardens Phase-II		4,000	-
Residentia & Orchards Scheme (ROS)		54,400	50,200
		<u>2,585,790</u>	<u>6,671,670</u>
<b>23 OTHER INCOME</b>			
Tender Fee		45,000	156,000
Miscellaneous income		505,411	94,889,188
Gift Fee		48,000	-
Gain on Sale of Vehicle		-	2,262,230
		<u>598,411</u>	<u>97,307,418</u>
<b>24 SITE EXPENSES</b>			
Site Expenses E-11		15,318,018	10,729,490
Site Expenses F-17		39,890,126	41,575,185
Site Expenses B-17		91,276,508	174,915,681
Site Expenses (ROS)		17,789,349	32,406,670
Site Expenses MG-II		40,425,387	-
		<u>204,699,388</u>	<u>259,627,026</u>

MULTI PROFESSIONALS CO-OPERATIVE HOUSING SOCIETY, (MPCHS)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE, 2023

25 NUMBER OF EMPLOYEES

Total number of employees at the end of the period were:

642

540

26 DATE OF AUTHORIZATION

These financial statements have been authorized for issue by the management committee of the Society on

27 CORRESPONDING FIGURES

Figures of the previous year are re-arranged wherever necessary for the purpose of comparison. However, no significant re-

28 GENERAL

Figures in the accounts are rounded-off to the nearest rupees.

GENERAL MANAGER ACCOUNTS

FINANCE SECRETARY

GENERAL SECRETARY

PRESIDENT



# 8 PROPERTY, PLANT AND EQUIPMENT

## COST

Balance as on 1st July, 2020  
Addition made during the year  
Disposals made during the year  
Balance as at 30th June, 2021

Balance as on 1st July, 2021  
Addition made during the year  
Disposals made during the year  
Balance as at 30th June, 2022

Balance as on 1st July, 2022  
Addition made during the year  
Disposals made during the year  
Balance as at 30th June, 2023

## DEPRECIATION

Balance as on 1st July, 2020  
Charge for the year  
Depreciation on Deletion  
Balance as at 30th June, 2021

Balance as on 1st July, 2021  
Charge for the year  
Depreciation on Deletion  
Balance as 30TH June, 2022

Balance as on 1st July, 2022  
Charge for the year  
Depreciation on Deletion  
Balance as 30TH June, 2023

Carrying amounts as at 30th June 2021  
Carrying amounts as at 30th June 2022  
Carrying amounts as at 30th June 2023

Depreciation Rate (%)

Office Building	Site Offices	Furniture & Fixture	Office Equipment	Office Vehicles	Heating & Cooling System	Elevator	Total
----- Rupees -----							
174,736,033	52,476,308	7,857,156	31,875,163	60,483,046	1,002,135	2,284,786	330,714,627
48,559,420	-	6,085,697	1,804,150	129,900	-	-	56,579,167
-	-	-	-	-	-	-	-
223,295,453	52,476,308	13,942,853	33,679,313	60,612,946	1,002,135	2,284,786	387,293,794
223,295,453	52,476,308	13,942,853	33,679,313	60,612,946	1,002,135	2,284,786	387,293,794
3,553,247	-	588,894	3,777,900	23,091,300	-	1,640,000	32,651,341
-	-	-	-	(3,363,392)	-	-	(3,363,392)
226,848,700	52,476,309	14,531,747	37,457,213	80,340,854	1,002,135	3,924,786	416,581,743
226,848,700	52,476,309	14,531,747	37,457,213	80,340,854	1,002,135	3,924,786	416,581,744
-	-	905,500	1,820,119	65,938,205	-	-	68,663,824
-	-	-	-	-	-	-	-
226,848,700	52,476,309	15,437,247	39,277,332	146,279,059	1,002,135	3,924,786	485,245,568
11,409,066	20,749,680	4,382,407	16,051,873	29,619,407	760,941	1,632,369	84,605,742
-	1,586,331	956,045	1,762,744	4,649,031	24,119	65,242	9,043,512
-	-	-	-	-	-	-	-
11,409,066	22,336,011	5,338,451	17,814,617	34,268,438	785,060	1,697,611	93,649,254
11,409,066	22,336,011	5,338,451	17,814,617	34,268,438	785,060	1,697,611	93,649,254
-	1,507,014.88	919,330	1,964,260	6,910,862	21,707	222,718	11,545,892
-	-	-	-	(2,640,230)	-	-	(2,640,230)
11,409,066	23,843,026	6,257,781	19,778,877	38,539,070	806,768	1,920,330	102,554,917
11,409,066	23,843,026	6,257,781	19,778,877	38,539,070	806,768	1,920,330	102,554,917
10,771,982	1,431,664	917,947	1,949,846	16,160,998	19,537	200,446	31,452,419
-	-	-	-	-	-	-	-
22,181,048	25,274,690	7,175,727	21,728,722	54,700,069	826,304	2,120,775	134,007,335
211,886,387	30,140,297	8,604,402	15,864,696	26,344,508	217,075	587,175	293,644,539
215,439,634	28,633,283	8,273,966	17,678,336	41,801,784	195,367	2,004,456	314,026,826
204,667,652	27,201,619	8,261,520	17,548,610	91,578,990	175,831	1,804,011	351,238,233
5%	5%	10%	10%	15%	10%	10%	