

PRIVATE & CONFIDENTIAL

**Auditor's Report on Financial Statements
of
AURKO FOUNDATION**

For The Year Ended 30th June, 2025

S.M. ZAKARIA & CO.

CHARTERED ACCOUNTANTS

381, DIT Road, (2nd Floor)

West Rampura, Dhaka-1229, Bangladesh

Phone: 02-9581787, Fax: 88-02-9581787

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www.smzca.net

AUDITORS' REPORT

We have examined the annexed Statement of Financial Position of **AURKO FOUNDATION** as at **30th June, 2025** and its Statement of Profit or Loss and Other Comprehensive Income, Statement of Receipts & Payments for the year then ended on that date with the books of accounts.

Responsibilities of the Management and the Auditors :

The preparation of these financial statements is the responsibility of management of the Organization's. Our responsibility is to express an independent opinion on these financial statements based on our audit.

Basis of Opinion:

We conducted our audit in accordance with International Standards on Auditing (ISA), Bangladesh Standards on Auditing (BSA), as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion:

In our opinion, the financial statements, prepared in accordance with International Standards on Auditing (ISA), and also Bangladesh Accounting Standards (BAS) give a true and fair view of the state of the Organization's affairs as at **30th June, 2025** and of the results of its operation for the year then ended and other applicable laws and regulations and also in accordance with International Financial Reporting Standards.

We also report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof:
- In our opinion, proper books of account as required by law have been kept by the Organization's so far as appeared from our examination of those books:
- The Organization's Statement of Financial Position dealt with by the report are in agreement with the books of accounts:

And

- The expenditure was incurred for the purpose of the Organization's business.



(Signature)

Md. Anwar Hossain FCA
CAB Enrollment No.-1097

Principal

S.M. ZAKARIA & CO.
Chartered Accountants

Dated : 25/12/2025

Place: Dhaka

Aurko Foundation

Plot-39 (5th floor), Road-1, Block-F, Sector-2, Aftabnagar, Dhaka-1212

Statement of Financial Position

As at June 30, 2025

PARTICULARS	Notes	Amount in Taka	
		2025	2024
Assest:			
Non- Currents Assets			
Property, Plant & Equipment	4.00	545,464	597,969
Current Assets			
Advance & Deposits	5.00	150,000	150,000
Cash and Bank Balance	6.00	1,063,924	566,499
Total: Tk.		1,759,388	1,314,467

Fund Accounts & Liabilities:

Fund Account

Fund Account	7.00	1,677,788	1,250,867
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Current Liabilities

Other Liabilities		74,600	58,600
Audit Fee		7,000	5,000

Total: Tk.		1,759,388	1,314,467
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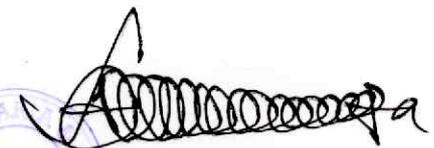
Chairman

General Secretary

Treasurer

Singed in terms of our separate report of even date annexed.

Dated: Dhaka, Bangladesh
December 26, 2025



S.M. Zakaria & Co.
Chartered Accountants

Aurko Foundation

Plot-39 (5th floor), Road-1, Block-F, Sector-2, Aftabnagar, Dhaka-1212

Statement of Profit or Loss & Other Comprehensive Income

For the year ended June 30, 2025

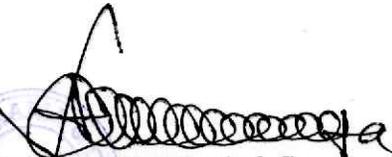
PARTICULARS	Notes	Amount in Taka	
		2025	2024
Income:			
Membership Fee		652,510	765,166
Donation	9.00	2,649,000	2,221,120
Bank interest		21,278	12,779
Service Charge		87,500	67,580
Total Income		3,410,288	3,066,645
Expenditure:			
Administrative Cost:			
Salary & allowance		2,345,251	2,550,492
Office rent		120,000	120,000
Entertainment		70,125	76,542
Printing & stationery		68,754	67,548
Mobile Bill		43,652	46,754
Newspaper Bill		4,568	4,675
Repair & Maintenance		46,758	48,754
Courier & postage expenses		8,758	9,758
Audit Fees		25,000	25,000
Travelling & conveyance		72,021	78,545
Electricity Bill		98,754	93,656
Bank Charge		3,797	1,833
Miscellaneous		23,425	24,512
Depreciation		52,505	58,338
Total Expenditure		2,983,368	3,206,407
Surplus during the year		426,920	(139,762)
Total		3,410,288	3,066,645

Chairman

General Secretary

Examined & Found Correct.

Dated: Dhaka, Bangladesh
December 26, 2025



S.M. Zakaria & Co.
 Chartered Accountants

Aurko Foundation

Plot-39 (5th floor), Road-1, Block-F, Sector-2, Aftabnagar, Dhaka-1212

Statement of Receipts and Payments

For the year ended June 30, 2025

PARTICULARS	Notes	Amount in Taka	
		2025	2024
Receipts:			
Opening Balance	8.00	566,499	627,922
Membership Fee		652,510	765,166
Donation	9.00	2,649,000	2,221,120
Bank interest		21,278	12,779
Service Charge		87,500	67,580
Total Receipts		3,976,787	3,694,567
Payments:			
Administrative Cost:			
Salary & allowance		2,345,251	2,550,492
Office rent		120,000	120,000
Entertainment		70,125	76,542
Printing & stationery		68,754	67,548
Mobile Bill		43,652	46,754
Newspaper Bill		4,568	4,675
Repair & Maintenance		46,758	48,754
Courier & postage expenses		8,758	9,758
Audit Fees		7,000	5,000
Travelling & conveyance		72,021	78,545
Electricity Bill		98,754	93,656
Bank Charge		3,797	1,833
Miscellaneous		23,425	24,512
Fixed Capital Expenditure:			
Office Interior Design		-	-
Computer		-	-
Furniture & Fixture		-	-
Advance & Deposits		-	-
Closing Balance	6.00	1,063,924	566,499
Total Payments		3,976,787	3,694,567

Chairman

General Secretary

Treasurer

Examined & Found Correct.



Aurko Foundation

Plot-39 (5th floor), Road-1, Block-F, Sector-2, Aftabnagar, Dhaka-1212

Notes to Financial Statement as at June 30, 2025

1.00 Background :

Aurko Foundation registered in Bangladesh as a registration under the societies registration act, XX1 of 1860 having no capital. The registration number of the Society S-13537/2021 Date: 24.03.2021.

2.00 Accounting

The Financial Statement have been prepared on accrual basis, if not stated otherwise, following the general accepted accounting principals and in accordance with the International Accounting Standareds (IAS) and the International Finacial Reporting Standareds (IFRSs) as well as complying with the applicable laws and regulations.

Fixed assets are stated at historical cost less accumulated depreciation. Depreciation on fixed assets is charged at straight line method. Full depreciation is charged on fixed assets in the year of its addition irlespective of the date of acquisition while no depreciation is charged in the year of disposal or discard of the same.

The main source of income ol the Association is fee and sLrbscription of its Members as set in the Articles of Associationor as deterrnined timeto timeby the Board of the Association. Donation from M*nlnbers is another soucle of income of the Association.

Compalrrrive information has lreen disclosed for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the Financial statements.

The figures in the f,rnancial statements represent Bangladesh curenacy"(Taka), which has been roundecl ofl'to the nearest Taka.

3.00 Comporrents of the Financial Statements:

The complete set of Financial Statements include the following components:

- a. Statement of Financial Position as at June 30.2025.
- b. Statement of Income and Expenditure for the year ended June 30, 2025
- c. Statemtent of Receipts and Payments for the year ended June 30, 2025
- d. Notes to the the Financial Statements for the year ended June 30, 2025



Aurko Foundation

Plot-39 (5th floor), Road-1, Block-F, Sector-2, Aftabnagar, Dhaka-1212

Notes to Financial Statement as at June 30, 2025

Note	Particulars	2025	2024
4.00	Property and Assets:		
	Break up of above is as under:		
	Balance as on 01.07.2024	783,020	783,020
	Add: Addition during the year	-	-
		783,020	783,020
	Balance as on 01.07.2024	185,051	126,713
	Less: Depreciation during the year	52,505	58,338
	Balance as on 30-06-2025	545,464	597,969
5	Advance & Deposits		
	Break up of above is as under:		
	Balance as on 01.07.2024	-	-
	Add: This year	150,000	150,000
	Less: Adjustment	-	-
		150,000	150,000
6	Cash and Bank Balance:		
	Break up of above is as under:		
	Cash in Hand	159,963	55,458
	Cash at Bank	903,961	511,041
	Balance as on 30-06-2025	1,063,924	566,499
7	Fund Account:		
	Break up of above is as under:		
	Balance as on 01.07.2024	1,250,867	1,390,629
	Add: Surplus during the year	426,920	(139,762)
	Balance as on 30-06-2025	1,677,788	1,250,867
8	Opening Balance :		
	Break up of above is as under:		
	Cash in Hand	55,458	115,600
	Cash at Bank	511,041	512,322
	Balance as on 30-06-2025	566,499	627,922
9	Donation Income:		
	Break up of above is as under:		
	General	2,649,000	2,221,120
	Total:Tk.	2,649,000	2,221,120



Aurko Foundation

Plot-39 (5th floor), Road-1, Block-F, Sector-2, Aftabnagar, Dhaka-1212

Schedule of Property, Plant & Equipment For the year Ended June 30, 2025

Sl. No.	PARTICULARS	Opening balance	Addition during the year	Adjustment during the year	W.D.V as on 30.06.2025	Rate of Dep.(%)	Opening balance	Dep. Charge during the year	Adjustment during the year	W.D.V as on 30.06.2025
1	Furniture & Fixture	332,150	-	-	332,150	10%	95,630	23,652	-	212,868
2	Office Equipment	77,532	-	-	77,532	10%	22,322	5,521	-	49,689
3	Computer	280,395	-	-	280,395	10%	61,335	21,906	-	197,154
4	Telephone	20,020	-	-	20,020	10%	5,764	1,426	-	12,830
Balance as on 30.06.2025		710,097	-	-	710,097		185,051	52,505	-	472,541

