



KPMG Taseer Hadi & Co.
Chartered Accountants

Diya Pakistan

Receipt and payment account
for the year ended

30 June 2012



KPMG Taseer Hadi & Co.
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AUDITORS' REPORT TO THE TRUSTEES

We have audited the annexed receipt and payment account of **Diya Pakistan (formerly Kaneez Fatima Welfare Foundation)** ("the Foundation") for the year ended 30 June 2012 together with the notes forming part thereof (here-in-after referred to as "the account") for the year then ended.

It is the responsibility of the Foundation's Board of Trustees to establish and maintain a system of internal control and prepare and present the account in conformity with the cash receipt and payment basis as described in note 2 to the account. Our responsibility is to express an opinion on the account based on our audit.

We conducted our audit in accordance with auditing standards as applicable in Pakistan. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the account is free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the account. An audit also includes assessing the accounting policies used and significant estimates made by management, as well as evaluating the overall presentation of the account. We believe that our audit provides a reasonable basis for our opinion.

As described in note 2, the account has been prepared on the cash receipt and payment basis of accounting, which is a comprehensive basis of accounting other than the generally accepted accounting principles.

In our opinion the account presents fairly, in all material respects, the cash receipt and payment of the Foundation for the year ended 30 June 2012 on the basis of accounting described in note 2 to the account.

Islamabad
26 JUNE 2013


KPMG Taseer Hadi & Co
Chartered Accountants
Muhammad Rehan Chughtai


