

Association for Gender Awareness & Human Empowerment
(AGAHE)

Annual Report



FOR THE YEAR
2024-2025



Annual Report

2024-2025

Acknowledgements

The organization sincerely acknowledges the visionary leadership and guidance of the Chief Executive Officer in the successful development of this Annual Report. Heartfelt appreciation is extended to Mr. Muhammad Mujahid, MEAL Manager, for leading the report's development, and to Ms. Habiba Hanif, Communications Officer, for its creative design. Special thanks are also due to the Programme, MEAL team, HR, and Finance Departments for their invaluable facilitation, coordination, and support in content development, data provision, review, and the timely completion of this report.



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ACRONYMS & ABBREVIATIONS

- **AGAHE** - Association for Gender Awareness & Human Empowerment
- **BZW** - Biofortified Zinc Wheat
- **CSOs** - Civil Society Organizations
- **GAIN** - Global Alliance for Improved Nutrition
- **MHM** - Menstrual Hygiene Management
- **PDMA** - Provincial Disaster Management Authority
- **PPAF**- Pakistan Poverty Alleviation Fund
- **SDGs** - Sustainable Development Goals
- **SSI** - Sustainable Service Initiative
- **WASH** - Water, Sanitation & Hygiene
- **WHH** - Welthungerhilfe
- **CBDRM**- Community Based Disaster Risk Management
- **HBDRM**- Health Based Disaster Risk Management
- **SBDRM**- School Based Disaster Risk Management
- **CRP**- Community Resource Person
- **GWP**- Global Wash Program



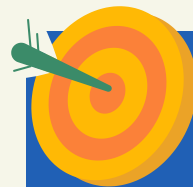
About AGAHE



VISION

To create an enabling environment for vulnerable segments of society, where they can utilize their full potential for improvement in their lives and have equal opportunities to safeguard their rights.

Association for Gender Awareness & Human Empowerment (AGAHE) is non-government social development organization (NGO) established and registered in 2007 under the Societies Act, 1860. AGAHE is actively working in 16 districts in Punjab. The core thematic areas of AGAHE include Water, Sanitation & Hygiene (WASH), Health & Nutrition, Food Security & Sustainable Livelihoods, Governance and Disaster Risk Reduction & Resilience.



MISSION

To optimize the intangible resources of individuals, organizations and institutions to achieve maximum efficiency.

REGISTRATION & COMPLIANCES

- ✓ Registered under the Societies Act, 1860 at Province Level.
- ✓ Signed MOU with Economic Affairs Division, Government of Pakistan.
- ✓ Registered from Punjab Charity Commission (PCC)
- ✓ Certified from Pakistan Centre for Philanthropy (PCP)
- ✓ NPO Status from FBR under 2(36)

Chairperson Message

Across Pakistan, there is a quiet strength that lives in our people. It appears in families rebuilding after loss, in young minds refusing to give up, and in communities standing together in difficult times. Our country faces real challenges such as rising inequality, social exclusion, climate stress and gaps in essential services, but it also carries enormous reserves of resilience and hope.

In this landscape, civil society holds a deeply human role. It listens where others remain silent, it reaches where systems do not, and it reminds us that progress is not only about projects or policies but about people and their lived realities.

Within this broader effort, AGAHE walks alongside communities with respect and compassion. We see people not as recipients of help but as partners in shaping their own futures. Our work is guided by a simple moral belief that dignity, equality and opportunity should belong to everyone, especially women, girls and those who are most often overlooked.



Qazi Azmat Isa

The road ahead will bring challenges, but it will also bring moments of inspiration and collective achievement. With empathy, patience and shared commitment, I am confident that Pakistan can move toward a future where every person feels safe, valued, and able to thrive.

Chief Executive Officer's Message

At AGAHE, we believe that sustainable development begins with informed communities, responsive institutions, and inclusive systems that leave no one behind. In a country as diverse and dynamic as Pakistan, the challenges of poverty, inequality, climate vulnerability, and weak service delivery demand solutions that are locally grounded, evidence-driven, and people-centered. Our work is guided by the conviction that real change happens when communities are empowered to participate in decisions that shape their lives. By fostering collaboration between citizens, government, and development partners, we strive to transform vulnerability into resilience and ensure that progress is both sustainable and equitable for all.

Since its inception, AGAHE has remained committed to strengthening governance, enhancing community resilience, and building the capacities of public institutions and civil society. Our work spans critical areas including education, health, disaster risk reduction, climate change adaptation, social accountability, and humanitarian response. Through close collaboration with government departments, development partners, and communities, we strive to bridge the gap between policy and practice.

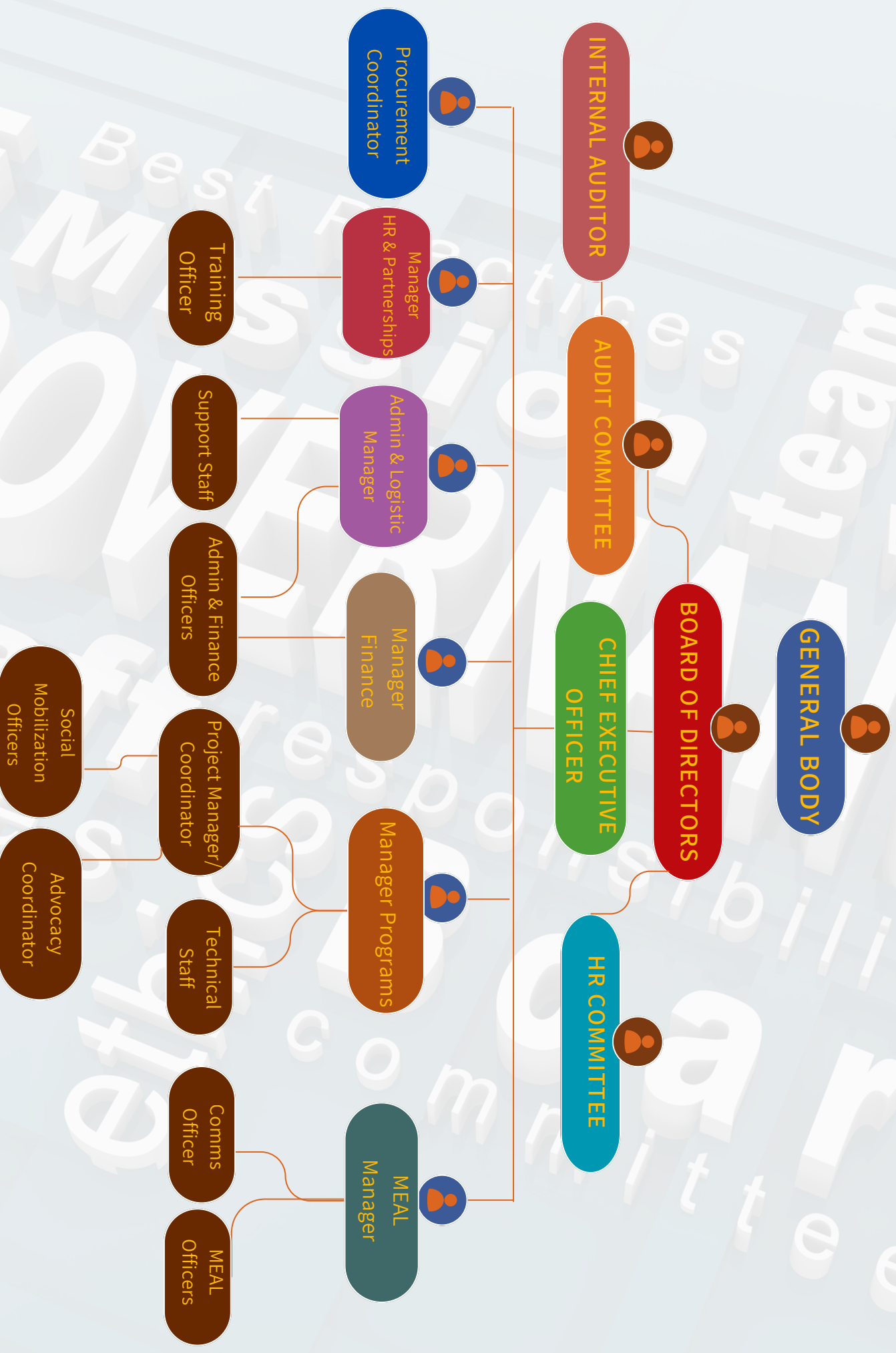
We take pride in our strong focus on capacity building, empowering government officials, community leaders, youth, and women with the skills, knowledge, and tools needed to drive change from within. Equally, our emphasis on monitoring, evaluation, accountability, and learning ensures that our interventions are not only effective but continuously improved through evidence and feedback.

Looking ahead, we reaffirm our commitment to working with all stakeholders to co-create solutions that are sustainable, scalable, and transformative contributing to a more equitable, resilient, and prosperous Pakistan for present and future generations.



Mubarak Ali Sarwar

Governance Structure



Board of Directors (BOD)



QAZI AZMAT ISA
Chairperson



MS. BUSHRA NAHEED
Vice Chair



MS. HINA NOUREEN
Director



DR. SONIA OMER
Director



MR. KAMRAN HAIDER
Director



MS. AYESHA IQBAL
Director



DR. SUHAIL SALEEM
Director



SENIOR MANAGEMENT TEAM



MUBARAK ALI SARWAR
CHIEF EXECUTIVE
OFFICER



Iftakhar Ahmad
Finance Manager



Syeda Munazzah Rubab
HR & Partnership Manager



Amir Ishaq
Administration, Logistic &
Procurement Coordinator



Sana Tahir Khan
Internal Auditor



Muhammad Mujahid
MEAL Manager



Dr. Abdullah Avais
Program Manager



PROGRAM TEAM



Muhammad Waqas Tahir
Project Manager-WASH



Shakeel ur Rehman
Project Manager SUBZW



Muhammad Hussain
Project Manager-Health



Adeeb Alam Khan
Project Manager RSS&CR



MEAL TEAM



Anser Ehtisham
MEAL Coordinator



Shumaila Bashir
MEAL Officer



Ahmad Raza
MEAL Officer



Javaria Naveed
Communications Officer



ADMIN & FINANCE TEAM



Usama Iqbal
Finance Coordinator



Shahzad Mushtaq
Admin and Finance Coordinator



Muhammad Aftab
Admin and Finance Officer



Mubeen Ahmed
Finance Officer

Thematic Areas



CROSS - CUTTING THEMES



Equity & Inclusion



Gender



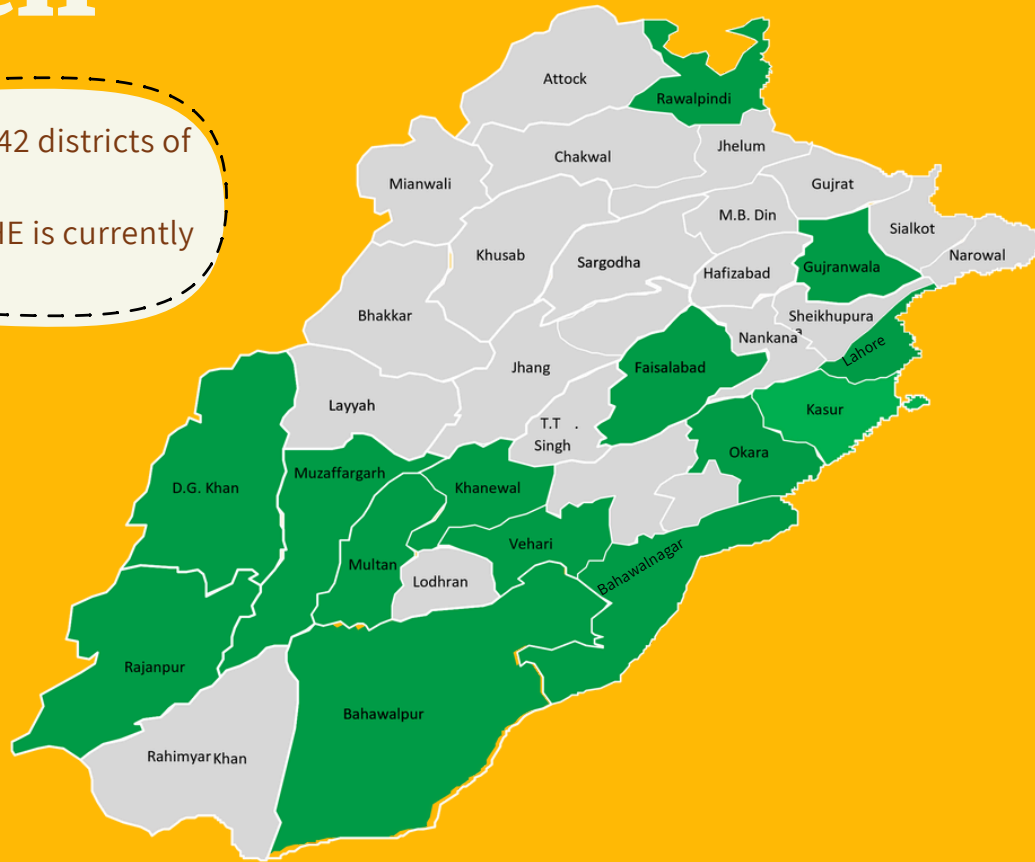
Environment

AGAHE'S CONTRIBUTION TO SDGS



GEOGRAPHICAL Outreach

AGAHE has been able to work in 42 districts of Punjab.
Map highlights the districts AGAHE is currently working in.



DONORS, PARTNERS, NETWORKS, ALLIANCES AND WORKING GROUPS

Current Partnerships/
Collaboration



Previous Partnership/
Collaboration



Network, Alliances
and Working Groups



Beneficiary Snapshot

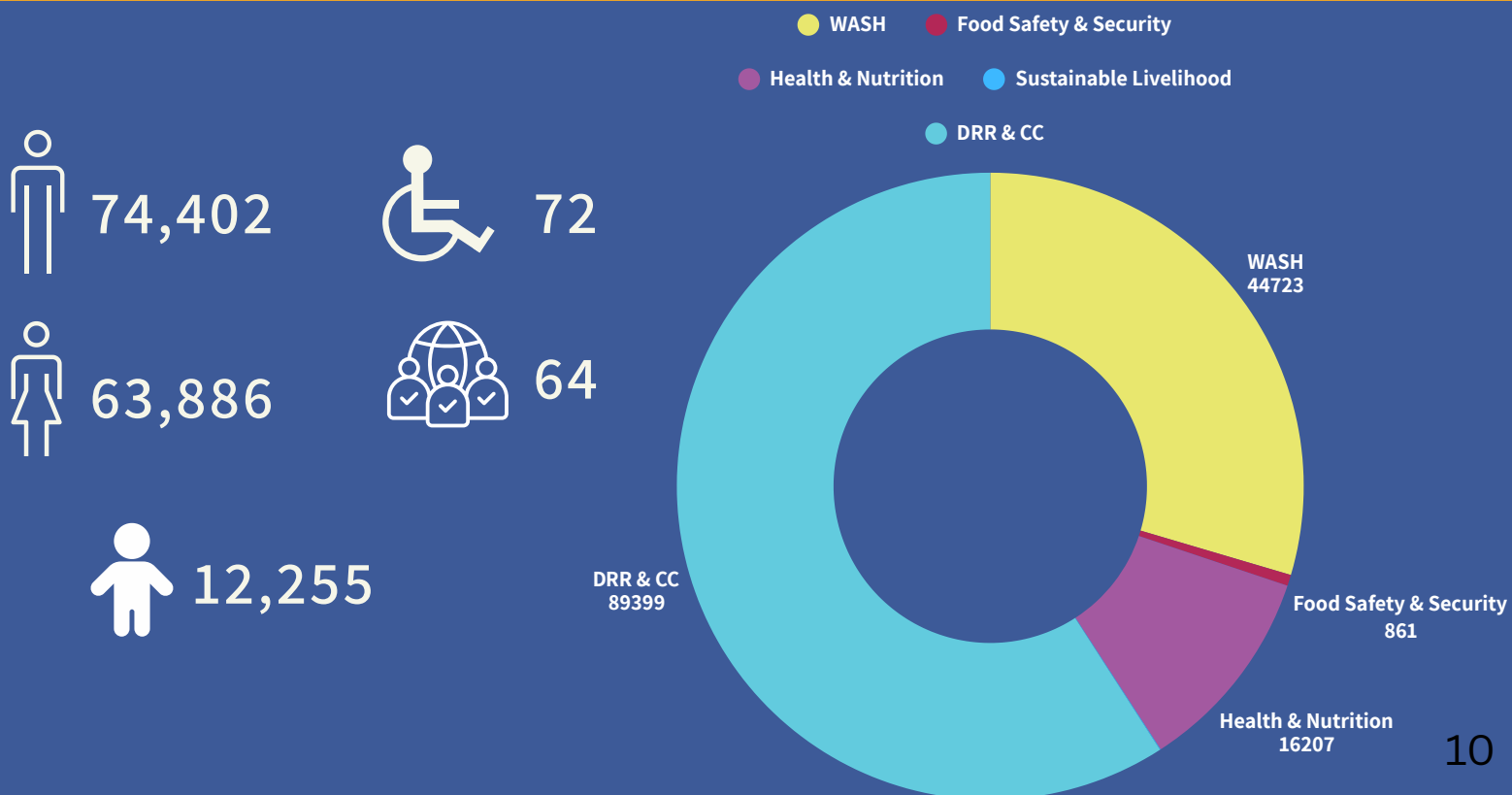
Total Reach as of 2007-2025

11,206,780

AGAHE has reached the most vulnerable and marginalized population during the reporting period 2024-2025

Direct	Indirect		Total Reach
150,543	3,515,808		3,666,351

Thematic Wise Direct Reach Breakdown 2024-2025





Water, Sanitation, and Hygiene (WASH)

Strategic WASH Sector Planning: First Climate Resilient District WASH Master Plan

A Climate Resilient District WASH Master Plan for the period 2025–2035 has been developed by the government with technical support from GWP. The plan provides a long-term, evidence-based roadmap to address gaps in water, sanitation, and hygiene services while integrating climate resilience and sustainability considerations.



Aligned with the Punjab Provincial WASH Sector Development Plan, the Master Plan strengthens institutional coordination, guides public investment, and supports equitable service delivery for vulnerable and underserved populations. As a result, districts now have a clear strategic framework to prioritize climate-resilient WASH interventions, improve service coverage, and enhance preparedness for climate-related risks over the next decade.



Revitalization of MHM Working Group

In Punjab, fragmented coordination and inadequate school facilities had limited effective menstrual hygiene management, leading to stigma and absenteeism among girls. To address this, the Provincial MHM Working Group was revitalized with support from the School Education Department. With broader stakeholder inclusion, a 2–5 year Punjab MHM Action Plan, approval of Girl-Friendly Toilets, and a Technical Committee to refine materials, MHM is now moving from scattered efforts to a coordinated provincial system that improves schools and safeguards girls' dignity.



Advocacy and Knowledge Products

AGAHE has developed a series of advocacy and knowledge products in the WASH Sector to enhance the knowledge of WASH sector actors, which includes

- Girl Friendly Toilet Model Guidebook as knowledge pack for replication of the model in schools.
- Behavior Change Communication Strategy in alignment with National SBCC Strategy developed by MOCC&EC.
- Flip Chart on WASH BCC Messages integrated with LHWs manual for health department Muzaffargarh.
- Drinking Water Supply Service Delivery Model Knowledge Product.
- Safely Managed Sanitation Service Delivery Model Knowledge Product. Operation and Maintenance Manual for Water Filtration Plants adopted by Punjab Saaf Pani Authority.
- Youth WASH Champions Manual for Behavior Change Communication Campaign.
- Manual for Community Based Organizations to improve WASH Conditions at community level.



Strengthened Coordination Forums

Coordination mechanisms were strengthened through active engagement in national, provincial, and district-level forums and technical working groups. These included participation in the National Coordination and Reporting Committee on SDG 6 led by the Ministry of Climate Change and Environmental Coordination (MoCC&EC); the Provincial WASH Coordination Committee led by HUD&PHED Punjab; and the Provincial Menstrual Hygiene Management (MHM) Technical Working Group led by the School Education Department. At the district level, coordination was reinforced through the District WASH Coordination Committee and the Technical Working Group on the District WASH Master Plan in Muzaffargarh, both led by the district administration.

Observance of World Water Day and Stakeholder Engagement for advancing WASH Systems

A total of 193 participants (136 male, 57 female) attended these national and provincial events led by MOCC&EC, PSPA, PRMSC, and the School Education Department. The platforms fostered policy dialogue, strengthened governance, and promoted evidence-based planning, contributing to climate-resilient WASH models, institutionalizing MHM in schools, and aligning stakeholders toward SDG 6 targets.



Capacity Building around System Strengthening

AGAHE facilitated government departments including HUD&PHED, LG&CDD, PRMSC and PSPA to carry out a comprehensive capacity need assessment and development of capacity building plan around 9 building blocks of WASH System and Climate Resilience. Based on the identified needs AGAHE has facilitated the departments to develop tailored training modules and supported in organizing training workshops on Institutional Arrangements & Coordination, Inclusive WASH Planning, Monitoring and Climate Resilience for technical staff across the province.

Drinking Water Supply Service Delivery Model

This Service Delivery Model is a Coin Vending Machine and PLC based SCADA Operated Solarized Water Filtration Plant with proper operation & maintenance and sustainability arrangements. This Model has been developed after detailed social, technical assessments and features a tariff collection mechanism through coin vending machine, allowing residents to access clean water at only PKR 1 per liter, real time monitoring through SCADA System, promoting water conservation while generating revenue. The community's active involvement, from inception to operation, is ensuring transparency, operational efficiency and long-term sustainability of the service delivery model.



Safely Managed Sanitation Service Delivery Model

This safely managed sanitation service delivery model ensures the safe and hygienic collection of wastewaters from households through a sealed and leak-proof system, preventing any risk of contamination. Wastewater is transported efficiently via well-maintained underground sewer pipelines, avoiding seepage and interaction with the surrounding environment. At the centralized sewage treatment unit, the wastewater is treated effectively to meet the National Environmental Quality Standards (NEQS). After treatment, the reclaimed water is reused for agricultural purposes, promoting sustainability and resource conservation.

- 15,079 people in District Muzaffargarh gained access to safely managed water and sanitation services (6,521 men, 7,181 women, 1,377 children under 5, including 18 persons with special needs).
- 13,341 people specifically gained access to safely managed drinking water (5,692 men, 6,379 women, 1,270 children under 5, including 16 persons with special needs).

Replications of WASH Service Delivery Models through Learning Exchange

The learning exchange visits led to the replication of successful WASH service delivery models, stronger coordination among sector actors, and enhanced capacity of senior officials to plan climate-resilient services.

Four learning exchange visits were organized for WASH actors under GWP, engaging 52 senior officials from government and development partners. These visits showcased system-based interventions, including the Water and Sanitation Service Delivery Models piloted in Muzaffargarh, and encouraged their adoption to address sustainability challenges in the WASH sector. The exchanges also strengthened knowledge sharing, collaboration, and practical problem-solving for sustainable WASH service delivery in Pakistan.



Strategic Partnership

Developed strategic partnerships with Ministry of Climate Change & Environmental Coordination at national level, HUD&PHED, PSPA, LG&CDD, PRMSC, PMDFC, Health, Education, Environment Protection and Climate Change Departments, at Provincial level for working on WASH Sector Reforms to advance WASH Systems in Pakistan through WASH Sector Dialogue events strengthened coordination and policy action at national and provincial levels, enabling stakeholders to advance climate-resilient and accountable WASH services.



Success Story

From Waste to Resource: Community-led Advancement in Sanitation Service

Sanitation challenges in South Punjab are severe and further aggravated by flooding, financial constraints, and low awareness, with limited community ownership posing a major barrier to improved WASH conditions. To address this, the project prioritized vulnerable communities and adopted a community-led approach. A Sewage Treatment Unit (STU) serving 100 households was constructed through a cost-sharing model, with land provided by the community. Following mobilization efforts, M. Ijaz Basti (Nai Abbadi, UC Mondka) was selected as the final site. The initiative has improved access to safe sanitation, encouraged community-led sanitation efforts, and enabled the reuse of treated water for agriculture, strengthening WASH infrastructure in Muzaffargarh and promoting sustainable outcomes.

Before



During



After





Health and Nutrition

Distribution of Wheat Bags for BZW Storage to Flour Processors.

To ensure communities receive the full nutritional benefits of biofortified zinc wheat (BZW), AGAHE, with technical support from GAIN, provided wheat storage bags to registered flour processors based on their needs. These bags allowed BZW to be stored separately from other wheat varieties, preserving its quality and zinc content for healthier diets.



Technical and Equipment Support for New Farmers (through 3 Newly Established CBOs) in BZW Seed Multiplication

Communities can now store biofortified zinc wheat (BZW) seeds safely, maintain their quality, and improve crop productivity. To support this, AGAHE, with financial support from GAIN, provided seed graders, protection kits, and a moisture meter to a community-based organization. Existing CBOs also received protection kits and moisture meters, ensuring better seed management and healthier, more productive harvests.



Distribution of Hermetic Bags to Male Farmers for Storing BZW Seeds, and Provided Storage Drums to Female Farmers for BZW Grain Storage in Multan, Khanewal, and Bahawalpur

Farmers can now store biofortified zinc wheat (BZW) seeds and grain more effectively, reducing losses from moisture and pests and preserving quality for longer periods. To support this, AGAHE distributed 5,010 hermetic bags to male farmers for seed storage and storage drums to 100 female farmers for grain storage in Multan, Khanewal, and Bahawalpur. This intervention enhances post-harvest management, improves seed and grain longevity, and strengthens farmers' productivity and food security.



Empowering Farmers, Boosting Yields

Farmers in the three project districts previously lacked easy access to reliable information on biofortified zinc wheat BZW, limiting their ability to adopt best practices and improve crop yields. To address this, AGAHE strengthened eleven information hubs within the Agriculture Extension Department's Agriculture Markaz by providing IEC materials, including standees and pamphlets on BZW cultivation. Since then, 943 farmers have visited the hubs to receive expert guidance, enabling them to make informed decisions, adopt improved farming practices, and increase their productivity, ultimately supporting sustainable agriculture and food security in their communities.



Growing Knowledge, Improving Nutrition

Many farmers and stakeholders in Rahim Yar Khan and Bahawalpur lacked awareness about the nutritional benefits and proper cultivation of Bio-fortified Zinc Wheat Varieties (BZW), limiting their adoption and impact on community health.

AGAHE conducted two MSP workshops at Khawaja Fareed University, Rahim Yar Khan, and Islamia University, Bahawalpur, fostering cross-learning among academia, research students, the Agriculture Extension Department, CSOs, Punjab Food Department, Water Management Department, Pest Warning Department, and farmers. Participants gained knowledge about the sowing and consumption benefits of BZW, including its role in addressing zinc deficiency. As a result, communities in nutritionally vulnerable regions are now better informed to adopt BZW, improve dietary zinc intake, and enhance overall health outcomes.



Inspiring Story of Growth and Impact

Muneer Ahmad, a semi-subsistence farmer and chairman of the Community-Based Organization (CBO) Jalalabad, Multan, struggled with low wheat yields due to poor-quality seed and the lack of proper grading, limiting his income and ability to support his family. Through the Scaling Up of Biofortified Zinc Wheat (BZW) Project by AGAHE, he was elected Vice Chairman of the CBO and received training on BZW seed multiplication, management, and storage. As part of the initiative, he was provided with Basic Seed of BZW variety Akbar for one acre, hermetic storage bags, and access to a seed grader, enabling better quality control. Cultivating BZW on his land in 2023-24, Muneer achieved a yield of 54 mounds per acre, surpassing his previous 48 mounds per acre from home-grown seed. He stored 50 mounds for the next season, ensuring quality seed availability for himself and other farmers. In 2024-25, he expanded his cultivation to 8 acres, selling 16 mounds of BZW seed at a price of 3,500 rupees per mound while exchanging 22 mounds and retaining 4 mounds in stock. By selling his wheat for 2,600 rupees per mound and focusing on BZW seed multiplication, Muneer not only increased his profits but also supported local farmers by providing high-quality seed, thereby fostering agricultural growth in his community.

Farmers Field Day Organized in Multan, Khanewal and Bahawalpur



AGAHE organized Farmer Field Days in Multan, Khanewal, and Bahawalpur to guide farmers on proper harvesting and segregation practices. Farmers were also given useful recommendations on how to store biofortified zinc wheat (BZW) safely to maintain its quality. During the sessions, the importance of zinc for human health was also explained & farmers gain clear steps for better harvesting, segregation, and storage to protect their crop's nutritional value.

Inception Workshop on CSOs Support in Expanded Program on Immunization (EPI)

To improve vaccine outreach and address immunization gaps in underserved areas, AGAHE organized a one-day inception workshop to strengthen the role of Civil Society Organizations (CSOs) in the Expanded Program on Immunization (EPI). By promoting community engagement and aligning CSO efforts with national immunization goals, the workshop enhanced vaccine delivery, increased awareness, and supported broader immunization coverage



World Immunization Week 2025

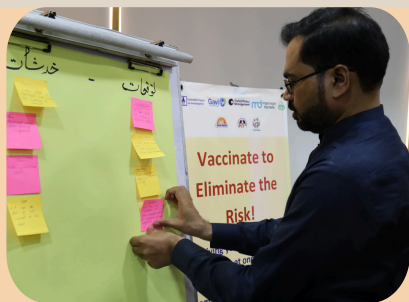
Celebrating World Immunization Week 2025: Protecting Every Life, One Vaccine at a Time.

World Immunization Week 2025, held from April 24th to 30th, was a resounding success, with impactful activities engaging stakeholders at both district and provincial levels. The GAVI-funded project, "Leaving No One Behind: Moving Towards Immunizing Every Child," played a central role in raising public awareness, promoting vaccine acceptance, and addressing immunization gaps. In close collaboration with District Health Authorities, REEDS project teams, and other local partners, AGAHE focused on reaching zero-dose and under-immunized children in underserved communities, significantly increasing vaccine coverage.



Enhanced capacity for the Staff on Vaccine hesitancy & barriers

A one-day orientation session on Vaccine Hesitancy and Barriers was conducted under the leadership of EPI Punjab, with financial support from GAVI and MannionDaniels, technical support from Oxford Policy Management (OPM), and in collaboration with AGAHE and REEDS. The training emphasized practical communication strategies, community engagement approaches, and the role of Civil Society Organizations (CSOs) in supporting the Expanded Program on Immunization (EPI).



Protecting Futures: HPV Awareness Session Empowers Young Girls

AGAHE, in collaboration with EPI and with the support of Gavi and MD, along with the technical assistance of OPM and in partnership with REEDS, organized an HPV awareness session at a Government Junior School. The session engaged 30 students from classes 5 and 6 (ages 9–14), focusing on the importance of the HPV vaccine and cervical cancer prevention. Initial hesitations were effectively addressed through awareness, leading to full acceptance. All eligible girls will be vaccinated now, marking an important step toward protecting the health and future of young girls.



Every Vaccine Counts. Every Child Matters

AGAHE continued its commitment to strengthening routine immunization services through its Gavi funded initiative, advancing the goal of leaving no one behind and moving communities toward universal immunization. The program focused on expanding access to essential childhood vaccines, while supporting caregivers and communities to understand the importance of timely and complete immunization. Through community outreach, coordination with health facilities, and awareness raising activities, AGAHE contributed to increased vaccine uptake and improved



immunization coverage in target areas. These efforts played a vital role in protecting children from preventable diseases, reducing health inequalities, and promoting healthier and more resilient communities.



AGAHE and REEDS Welcome MannionDaniels Team to Lahore for Immunization Field Visit Vaccine Hesitancy & Barriers

AGAHE and REEDS had the privilege of hosting the MannionDaniels (MD) team in Lahore. The delegation, including key representatives from Gavi, OPM, and MD, visited vaccination sites at Social Security Hospital Shahdara and Jamia Masjid Maqam e Mustafa, Saeed Park. The visit highlighted CSO efforts, supported by EPI Punjab, in enhancing immunization coverage and building community trust.





Disaster Risk Resilience & Climate Change

REHABILITATION OF UNDERGROUND WATER STORAGE FACILITIES

Access to clean and safe drinking water is a fundamental human right, essential for health, dignity, and well-being. This intervention ensured sustainable water management, improved the quality of life for communities in Cholistan, and reduced water contamination. AGAHE, with the financial support of WHH and in coordination with the Cholistan Development Authority, the Office of the Deputy Commissioner Bahawalpur, and the technical support of the Provincial Disaster Management Authority (PDMA) Punjab, rehabilitated two underground water storage facilities (Kunds) in the union councils of Darawar and Merana in Cholistan with the storage facilities of over 1 lakh gallons of water. As part of the rehabilitation, AGAHE installed solar-powered water pumps to prevent water contamination and provided drinking water facilities for animals.

Before



After



LOCALIZED MULTI-HAZARD ANTICIPATORY ACTION FACILITY PAKISTAN (DROUGHT-2024)

LIVESTOCK DEWORMING AND VACCINATION CAMP

AGAHE, with support from the Livestock Department Cholistan, organized deworming and vaccination camps with the support of the Livestock and Dairy Development Department in Merana and Derawar, benefiting over 3,000 small animals and more than 680 large animals.

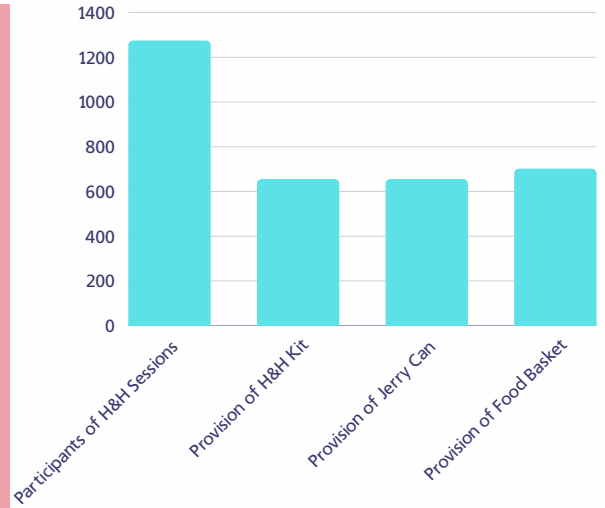


13 CLIMATE ACTION

11 SUSTAINABLE CITIES AND COMMUNITIES

Flood Anticipatory Action Project Multan

AGAHE, with support from the START Network, has implemented a Flood Anticipatory Action project in Multan to assist extremely vulnerable communities in targeted areas. As part of this initiative, vulnerable families received hands-on training in handwashing, health and hygiene practices, and dignified menstruation management. Targeted families received health and hygiene kits, water cans for storing clean and safe drinking water, and food baskets containing essential items for households of 6 to 7 people, sufficient for one month. To address the increasing issue of stunted growth in children in South Punjab caused by zinc deficiency, AGAHE included biofortified zinc wheat in the food baskets provided to the most vulnerable families in the Multan project area.



This initiative aims to improve children's nutritional status, promote healthier growth and development, and ultimately enhance overall community health outcomes. By focusing on both immediate relief and long-term nutritional improvements, AGAHE is committed to fostering resilience in the affected communities

MAJOR ACTIVITY AND TARGETS ACHIEVED

No. of Participants in Health & Hygiene Sessions
1,275 Females



Provision of Health and Hygiene Kit & Jerry Cans
656 Females **2 PWSNs**



Provision of Food Basket

Total 702



19 Men

683 Females

27 PWSNs
(22 women, 5 men)

2,633

Total Outreach Households



Restoration of Social Services and Climate Resilient Critical Community Infrastructure

Through the installation of solar systems in schools and Basic Health Units, access to uninterrupted electricity improved learning environments, enhanced health service delivery, and reduced operational costs. Brick soling schemes improved safe mobility for residents, especially women, children, and elderly persons, particularly during monsoon seasons. Collectively, these infrastructure interventions directly benefited tens of thousands of community members, improving access to essential services and strengthening community resilience against climate shocks.

Pre



During



Post



1. Health Facilities

Installation of Solar Powered System in **03** health facilities

2. Educational Facilities

Installation of Solar Powered System in **08** education facilities

3. Community Infrastructure

Restoration of **03** Soling Schemes

4. Construction of Box Culverts:

Restoration of community level **04** Box Culverts

5. Health Camps

17 health outreach camps/vaccination drives

Community Health Camps Enhancing Wellbeing in Vulnerable Areas

Limited access to basic healthcare continues to affect vulnerable communities in Kasur and Okara. To address this gap, AGAHE organized **17** community-based health camps to bring essential services closer to people. The camps directly benefited 4,338 individuals, including 1,881 men, 2,157 women, and 300 children, with inclusion of persons with disabilities. By providing timely medical consultations and basic screening, the intervention improved access to primary healthcare and strengthened community wellbeing in climate vulnerable areas.



Community Development, Climate Change Preparedness & Capacity Building

Emergency Response Teams formation and Training

The 60 Emergency Response Teams (ERTs) established, played a pivotal role in providing quick, effective, and life-saving support during emergencies, particularly in flood-affected areas in Kasur and Okara districts. These teams, made up of both male and female members, were trained and equipped to handle three main functions: evacuation, relief distribution, and rescue operations.



Female
20



Male
40

Total 60 participants

Trainings aimed to enhance local capacities, promote coordinated response mechanisms, and foster a culture of preparedness across communities, schools, and health facilities. During the reporting period, the trainings enhanced disaster preparedness and community resilience through the conduct of:

- **CMST Training:** 06 COs and VO training were conducted to strengthen community leadership, coordination, and the sustainability of disaster preparedness initiatives.
- **CBDRM Trainings:** 04 Community-Based Disaster Risk Management trainings were conducted for communities, Community Institutions, and local authorities to enhance risk awareness, preparedness planning, and collective action.
- **SBDRM Trainings:** 04 School-Based Disaster Risk Management training events were organized to improve disaster awareness, strengthen school safety measures, and promote preparedness among students and staff.
- **HBDRM Trainings:** 02 Health Centre-Based Disaster Risk Management trainings were conducted to strengthen emergency preparedness and response capacities within health facilities.





Food Security & Sustainable Livelihood

Technical Training and Support to Women Entrepreneur

AGAHE, in collaboration with GAIN, empowered 09 women entrepreneurs across Multan, Khanewal, and Bahawalpur by providing comprehensive training, hands-on support, and essential equipment to strengthen their home based businesses. The capacity-building sessions covered key entrepreneurial concepts, including the 4Ps of marketing, risk and supply chain management, market linkages, digital marketing, social media promotion, product innovation, and basic record-keeping.



As a result of this intervention, each participant developed a practical business plan and received equipment packages, including vermicelli-making machines, baking ovens, and supplementary materials. The impact was immediate as trained women began receiving orders from the local market, successfully selling their innovative products and contributing to household income, thereby promoting economic resilience and women's empowerment at the grassroots level.



Training, Support and Linkage Building

in Multan, Bahawalpur & Khanewal! The focus was on Proper grinding & segregation of Biofortified Zinc Wheat (BZW) to ensure high-quality, nutrition-packed flour for healthier communities. After that successfully bridged the gap between flour processors and retailers/mart owners to introduce biofortified zinc wheat (BZW) flour in the market.



Celebrating International Days

Standing for Equality and Social Justice Today and Every Day.

A seminar was held to commemorate the World Day of Social Justice, emphasizing the importance of equality and the empowerment of marginalized groups. The seminar aimed to raise awareness about social justice issues, advocating for equal rights and opportunities for all. With 147 male and 78 female participants, the event fostered a deeper understanding of social justice and encouraged active advocacy for marginalized communities within the society.

78 Female

147 Male

Total 225 participants

Celebrating International Women's Day Across Districts

AGAHE, with support from WHH, GAIN, and PPAF, commemorated International Women's Day 2025 across multiple districts through its ongoing projects on System Strengthening, Social Services Restoration, Climate Resilience, and Biofortified Zinc Wheat.



Under the theme “Accelerate Action for ALL Women and Girls: Rights. Equality. Empowerment,” events were held in Muzaffargarh, Multan, and Lahore in collaboration with district governments, Women Protection Authority, and the Social Welfare Department. Highlights included panel discussions featuring policymakers, civil society, and academia, as well as inspiring stories from entrepreneurs to empower others. In Lahore, a high-level celebration attended by Parliamentary Secretary Ms. Kanwal Liaqat and other notable figures emphasized the role of women in climate action, water conservation, and societal transformation. The events collectively reinforced AGAHE's commitment to promoting gender equality, empowering women at all levels, and driving progress towards a just and inclusive future.



Commemorating World Water Day 2025

Pakistan Saaf Pani Authority, in collaboration with AGAHE and WHH, marked World Water Day 2025 with the theme “Glacier Preservation, Water Governance, and System Advancement.” The event gathered key stakeholders from government, academia, development partners, and the private sector across Punjab to discuss water sector reforms, climate resilience, and equitable access to safe water. A panel discussion featuring sector experts addressed systemic challenges and proposed actionable solutions to advance SDG 6. AGAHE showcased a climate-resilient Water Filtration Plant with integrated O&M for long-term sustainability. The event highlighted the unified commitment toward impactful and sustainable water governance in Punjab.



Supporting Persons with Disabilities through Celebration, Recognition and Inclusion

AGAHE has never left behind persons with disabilities and continues to work for their dignity and inclusion. With the support of PPAF, the celebration of the International Day of Persons with Special Needs in UC Mokal, District Kasur helped persons with disabilities recognize their own worth and abilities. Through this activity, they were encouraged to come forward with confidence, participate openly and see themselves as active members of society.



Empowering Communities to Stand Against Violence and Support Women's Rights

Women in Union Council Sehjra, District Kasur were empowered to better understand their rights, learn self protection strategies, and become aware of the legal options available for seeking justice. To achieve this, AGAHE organized an awareness session and community walk as part of the 16 Days of Activism Campaign under the theme Unite to End Violence Against Women. The session provided a platform for discussions with experts on recognizing different forms of Gender Based Violence, reporting mechanisms, and the role of communities in creating safer spaces.

The community walk further strengthened solidarity against violence and encouraged men, women, youth, and local leaders to actively promote respect, safety, and equality within homes and public spaces. Through this initiative, the community gained knowledge, confidence, and a shared sense of responsibility, contributing to a culture that rejects violence and upholds the dignity and rights of women.



Media Coverage

Support to PDMA

Express Forum



World Day of Social Justice

International Women's Day

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World Water Day 2025

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حکومت سیدرج اور صاف پانی فراہمی کیلئے کوشاں ہوا
حکومت سیدرج اور صاف پانی فراہمی کیلئے کوشاں ہوا

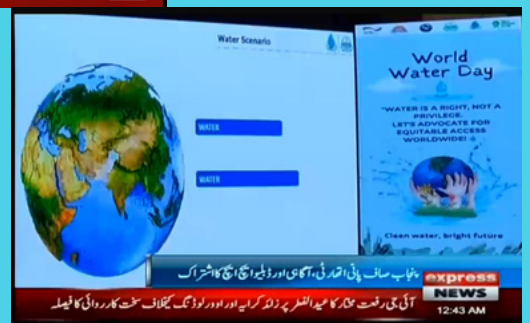
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Financial Statements 2024-2025

Ref. BTMIQ/LHR/AA/AGAHE/2025/59

Baker Tilly Mehmood Idrees Qamar
Chartered Accountants
188 - D, Model Town,
Lahore – Pakistan.

INDEPENDENT AUDITOR'S REPORT

T: +92 (42) 35842491-2
T: +92 (42) 35860550

TO THE BOARD OF DIRECTORS REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

info@bakertilly.pk
www.bakertilly.pk

Opinion

We have audited the annexed financial statements of ASSOCIATION FOR GENDER AWARENESS & HUMAN EMPOWERMENT (AGAHE), which comprise the statement of financial position as at June 30, 2025, and the income and expenditure statement, the statement of changes in funds balances, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, the income and expenditure statement, the statement of changes in funds balances and the statement of cash flows together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan, in the manner so required and respectively give a true and fair view of the state of AGAHE's affairs as at June 30, 2025, and of the surplus, the changes in funds balances and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of AGAHE 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.

Information Other than the Financial Statements and Auditor's Report Thereon

The Board of Directors is responsible for the other information. The other information does not include the financial statements of AGAHE and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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If based on the work we have performed we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Board of Directors is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan, and for such internal control as the Board of Directors determine 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, the Board of Directors is responsible for assessing AGAHE'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 AGAHE or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing AGAHE'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.

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 AGAHE'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 AGAHE's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in

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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 AGAHE to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditor's report is Bilal Ahmed Khan.



Baker Tilly Mehmoed Idrees Qamar
Chartered Accountants
Lahore

Date: December 31, 2025

UDIN: AR202510244z18qdhovn

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ASSOCIATION FOR GENDER AWARENESS & HUMAN EMPOWERMENT (AGAHE)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

Assets	Notes	2025 Rupees	2024 Rupees
Non Current Assets			
Operating fixed assets	5	9,287,259	9,286,997
Intangible asset	6	363,890	428,106
Advance against purchase of vehicle	7	3,494,696	1,583,511
Long term loan	8	10,000,000	10,000,000
		<u>23,145,845</u>	<u>21,298,614</u>
Current Assets			
Receivables against projects	9	-	1,237,547
Advances, deposits, prepayments and other receivables	10	5,572,275	2,209,878
Tax deducted at source/advance income tax	11	5,119,311	4,713,299
Cash and bank balances	12	117,008,670	95,552,681
		<u>127,700,256</u>	<u>103,713,405</u>
		<u>150,846,101</u>	<u>125,012,019</u>
Funds and Liabilities			
Funds			
General fund		39,333,702	26,103,744
Non Current Liabilities			
Deferred grant	13	97,461,913	79,300,873
Current Liabilities			
Creditors, accrued and other liabilities	14	14,050,486	19,607,402
Contingencies and Commitments			
	15	-	-
		<u>150,846,101</u>	<u>125,012,019</u>

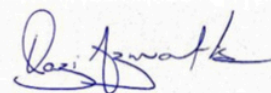
The annexed notes form an integral part of these financial statements.



CHIEF EXECUTIVE



HEAD OF FINANCE



CHAIRPERSON

ASSOCIATION FOR GENDER AWARENESS & HUMAN EMPOWERMENT (AGAHE)
 STATEMENT OF INCOME AND EXPENDITURE
 FOR THE YEAR ENDED JUNE 30, 2025

	Notes	2025 Rupees	2024 Rupees
Income			
Grant income	13	310,159,879	299,690,764
Other income	16	42,774,847	16,775,217
		<u>352,934,726</u>	<u>316,465,980</u>
Expenditure			
Direct costs of projects	17	310,159,879	294,568,799
Administrative and general expenses	18	29,540,068	12,112,548
Bank charges		4,821	6,441
		<u>339,704,768</u>	<u>306,687,788</u>
Surplus before tax		<u>13,229,958</u>	<u>9,778,192</u>
Taxation	19	-	-
Surplus after tax		<u><u>13,229,958</u></u>	<u><u>9,778,192</u></u>

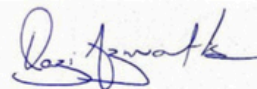
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CHAIRPERSON

ASSOCIATION FOR GENDER AWARENESS & HUMAN EMPOWERMENT (AGAHE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
Cash flows from operating activities			
Surplus before tax		13,229,958	9,778,192
Adjustments for non cash items			
Depreciation		1,555,738	1,871,469
Amortization		64,216	75,548
Interest income on loan to AGAHE Pakistan and bank profit		(15,102,492)	(9,883,654)
Grant income		(310,159,879)	(299,690,764)
		<u>(310,412,459)</u>	<u>(297,849,208)</u>
Effect on cash flow due to working capital changes:			
(Increase)/Decrease in current assets			
Receivable against projects		1,237,547	1,306,453
Advances, deposit, prepayment and other receivable		(3,362,399)	2,114,512
Increase / (decrease) in current liabilities			
Creditors, accrued and other liabilities		(5,556,916)	12,995,086
		<u>(7,681,768)</u>	<u>16,416,051</u>
Cash used in operating activities		<u>(318,094,227)</u>	<u>(281,433,157)</u>
Taxes paid		(406,012)	(687,588)
Interest received		15,102,492	11,558,692
Net cash used in operating activities		<u>(303,397,746)</u>	<u>(270,562,053)</u>
Cash flows from investing activities			
Fixed capital expenditure		(1,556,000)	-
Long term advance against purchase of vehicle		(1,911,185)	(1,583,511)
Net cash used in investing activities		<u>(3,467,185)</u>	<u>(1,583,511)</u>
Cash flows from financing activities			
Grant received during the year		328,320,920	331,776,351
Net cash generated from financing activities		<u>328,320,920</u>	<u>331,776,351</u>
Net increase in cash and cash equivalents during the year		<u>21,455,989</u>	<u>59,630,787</u>
Cash and cash equivalents at the beginning of the year		<u>95,552,681</u>	<u>35,921,894</u>
Cash and cash equivalents at the end of the year	12	<u><u>117,008,670</u></u>	<u><u>95,552,681</u></u>

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


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**ASSOCIATION FOR GENDER AWARENESS & HUMAN EMPOWERMENT (AGAHE)
STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED JUNE 30, 2025**

	Note	General fund Rupees
Balance as at June 30, 2023		16,325,552
Surplus for the year		9,778,192
Balance as at June 30, 2024		<u>26,103,744</u>
Surplus for the year		13,229,958
Balance as at June 30, 2025		<u><u>39,333,702</u></u>

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

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CHAIRPERSON

ASSOCIATION FOR GENDER AWARENESS & HUMAN EMPOWERMENT (AGAHE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

1 STATUS AND NATURE OF BUSINESS

Association for Gender Awareness & Human Empowerment (AGAHE) is registered under Societies Act, 1860 having Registration Number RP/3660. The registered office of AGAHE is situated at 3-A, Lalazar Colony, Phase II, Raiwind Road, Lahore.

The principal activity of AGAHE is to work for social and Economic Development of masses with special focus on vulnerable segments of the society. The core program of AGAHE are Sustainable Livelihood, WASH, Governance, Health & Nutrition and Disaster Management. During the year under review, AGAHE has implemented the following projects.

Project Title	Donor	Period of operations	Brief objective
Leaving No Child Behind: Moving towards Immunizing Every Child	Menion Denials	01.04.2025 to 30.06.2026	Demand Creation around Vaccination and cover the zero dose and unimmunized child under this project.
Expanding Access to Immunization for Zero Dose Children in Punjab Through Strengthened Community Engagement and Health	Rural Education & Economic Development Society (REEDS)	01.04.2025 to 30.06.2026	This aim of this project is to maximize the reach of unimmunized and zero dose children by delivering the service through setting up the fixed site for the immunizations.
Localized Multi-Hazard Anticipatory Action Facility Pakistan	Welt Hunger Hilfe (WHH)	05.12.2024 to 20.02.2025	Rehabilitation of Water Storage Facility (Kund), provision of Agri tools and Seed for mitigating Drought Affects.
Scaling up of Bifortified Zinc Wheat in District Multan, Khanewal and Bahawalpur	Global Alliance for Improved Nutrition (GAIN)	01.11.2022 to 30.11.2025	To develop and implement the commercialization of zinc wheat in district Multan, Khanewal and Bahawalpur.
Building Climate Resilient through Rehabilitation/Reconstruction in District Kasur and Okara	Pakistan Poverty Alleviation Fund (PPAF)	01.05.2024 to 31.04.2026	provision of WASH Missing facilities in Basic Health Units and public sector schools, construction of protection bund, installation of community service schemes.
Pakistan Heatwave 2024 Season Multan	Mercy Corps	01.06.2024 to 30.06.2024	The project aimed to overcome the heatwave impact through the distribution of anti heatwave kits and awareness of climate change.
Humanitarian Aid Delivery and its Consequences	Pakistan Poverty Alleviation Fund (PPAF)	16.05.2024 to 13.09.2024	The objective of this project is to empower women in underprivileged areas by implementing humanitarian activities that address their socio-economic needs and rights.
Promoting Social Cohesion and Empowerment of Youth and Women through Community Engagement	Pakistan Poverty Alleviation Fund (PPAF)	25.01.2025 to 21.02.2025	The initiative aims to foster empathy and social responsibility among youth and women, while bridging socio-economic divides by providing marginalized children with toys and recreational opportunities. It promotes social entrepreneurship, highlights women's roles in economic activity, and fosters cultural appreciation.

Multi Hazard Anticipatory Action	Welt Hunger Hilfe (WHH)	01.05.2024 to 31.07.2024	Provision of Heatwave Kits to most affected vulnerable families, traffic police, health workers, RESCUE 1122, establishment of cooling centers. Provision of equipment's to Bahawal Victoria Hospital Bahawalpur
Risk Pool 3 Pakistan Flood Activati	START Network	12.09.2024 to 11.10.2024	Provision of Fis, NFIs & Hygiene Kits to the Flood Affected Families in District Multan .
WASH System Strengthening To Achieve SDG 6	Welt Hunger Hilfe (WHH)	01.12.2021 to 30.06.2025	The project is designed to strengthen WASH system in fragile and developing context to achieve Sustainable Development Goal# 6.
Cross Learning and Exposure Visits Program	Start Network	08.12.2023 to 31.08.2024	Need assessment and mapping of best practices of member organizations around 10 due diligence streams of START Network.

2 ACCOUNTING POLICIES

2.1 Statement of Compliance

These financial statements have been prepared in accordance with approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of the International Financial Reporting Standards (IFRS's) for small and medium sized entities as applicable in Pakistan and the Accounting Standard for Not-for-Profit organizations (NPOs)" issued by the Institute of Chartered Accountants of Pakistan.

2.2 Accounting Convention

These financial statements 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 Pakistan Rupees, which is the Entity's functional and presentation currency.

2.4 Judgements, Estimates and Assumptions

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 entity'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 PREPARATION

3.1 Basis of measurement

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

4 MATERIAL ACCOUNTING POLICY INFORMATION

4.1 Property and equipment

Property and equipment are stated at cost less accumulated depreciation and impairment. Depreciation is charged applying reducing balance method at the rate mentioned in relevant note to the financial statements. Depreciation is charged on additions from the day from which the asset is ready to use while no depreciation is charged on assets disposed off during the day of deletion. Major renewals and improvements are capitalized. Normal repair and maintenance are charged to statement of income and expenditure. 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 reducing balance method on the basis of useful life of each individual asset at the rates specified in relevant note to the financial statements.

4.3 Financial Assets and Financial Liabilities

4.3.1 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.

4.3.2 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.

4.3.3 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.

4.4 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.

4.5 Deferred Grant

Funds provided by the donors are recognized as deferred grant and are being charged to statement of income and expenditure as per the terms of agreement with donors upon fulfilment of the respective performance obligations.

4.6 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the entity and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of any direct expenses and sales tax. Revenue is recognized on the following basis:

- Profit on saving accounts is recognized at effective yield on time proportion basis.
- Gains/(losses) arising on sale of investments are included in the statement of income and expenditure account in the period in which they arise.
- Dividend income is recorded when the right to receive the dividend is established.

4.7 Foreign Currencies

Monetary assets and liabilities denominated in foreign currencies are translated into reporting currency at the rate of exchange prevailing at reporting date.

4.8 Taxation

The organization is an approved Non profit organization under section 2 (36) of Income Tax Ordinance 2001. The company is entitled to 100% tax credit of income tax payable under section 100 (C) of the income tax ordinance 2001. Therefore, no provision of income tax has been made during the year.

4.9 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.

4.10 Creditors and other liabilities

Trade and other payables are recognized 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.

4.11 Post employment benefit

AGAHE operates contributory provident fund for all its workers and permanent employees who have completed the minimum qualifying period of services as defined under the respective plan. Equal monthly contributions are made by the AGAHE and the employees to the fund.

5 OPERATING FIXED ASSETS

Particulars	2025 Rupees				2024 Rupees
	Office equipment	Furniture and fixture	Computer equipment	Motor vehicles	Total
Operating fixed assets	9,287,259				19,281,172
At July 1, 2023					
Cost	6,547,600	3,134,962	4,157,089	6,600,150	20,439,801
Accumulated depreciation	4,200,356	1,998,450	2,839,096	243,432	9,281,334
Net book value	2,347,244	1,136,512	1,317,993	6,356,718	11,158,467
For The Year ended June 30, 2024					
Opening net book value	2,347,244	1,136,512	1,317,993	6,356,718	11,158,467
Additions	-	-	-	-	-
Disposals:					
- Cost	-	-	-	-	-
- Accumulated depreciation	-	-	-	-	-
Depreciation charge	352,087	170,477	395,398	953,508	1,871,469
Closing net book value	1,995,157	966,035	922,595	5,403,210	9,286,997
At June 30, 2024					
Cost	6,547,600	3,134,962	4,157,089	6,600,150	20,439,801
Accumulated depreciation	4,552,443	2,168,927	3,234,494	1,196,940	11,152,804
Net book value	1,995,157	966,035	922,595	5,403,210	9,286,997
For The Year ended June 30, 2025					
Opening net book value	1,995,157	966,035	922,595	5,403,210	9,286,997
Additions	-	1,556,000	-	-	1,556,000
Disposals:					
- Cost	-	-	-	-	-
- Accumulated depreciation	-	-	-	-	-
Depreciation charge	299,274	169,204	276,779	810,482	1,555,738
Closing net book value	1,695,883	2,352,831	645,817	4,592,729	9,287,259
At June 30, 2025					
Cost	6,547,600	4,690,962	4,157,089	6,600,150	21,995,801
Accumulated depreciation	4,851,717	2,338,131	3,511,273	2,007,422	12,708,542
Net book value	1,695,883	2,352,831	645,817	4,592,729	9,287,259
Depreciation rate (per annum)	15%	15%	30%	15%	

5.1 The entire amount of depreciation charge is related to administration and general expenses.

6 INTANGIBLE ASSETS

Particulars	2025								
	Cost (Rs.)				Rate %	Accumulated amortization (Rs.)			Written down value as at June 30, 2025
	As at July 01, 2024	Additions	As at June 30, 2025	As at July 01, 2024		Charge for the year	As at June 30, 2024		
Computer software	1,190,750	-	1,190,750	15%	762,644	64,216	826,860	363,890	

Particulars	2024								
	Cost (Rs.)				Rate %	Accumulated amortization (Rs.)			Written down value as at June 30, 2024
	As at July 01, 2023	Additions	As at June 30, 2024	As at July 01, 2023		Charge for the year	As at June 30, 2024		
Computer software	1,190,750	-	1,190,750	15%	687,096	75,548	762,644	428,106	

6.1 The entire amount of amortization charge is related to administration and general expenses.

	Note	2025 Rupees	2024 Rupees
7 ADVANCE AGAINST PURCHASE OF VEHICLE			
Advance against purchase of vehicle to AGAHE Pakistan		<u>3,494,696</u>	<u>1,583,511</u>
8 LONG TERM LOAN			
Long term loan	8.1	<u>10,000,000</u>	<u>10,000,000</u>
8.1 This represents subordinate long term loan (unsecured) given to AGAHE Pakistan, an associated company due to common directorship/management, carrying mark up @ 25.67% per annum charged on quarterly basis. This loan is recoverable in four (04) equal quarterly instalments commencing from March 16, 2026.			
9 RECEIVABLES AGAINST PROJECTS	Note	2025 Rupees	2024 Rupees
Considered Doubtful			
Receivable from Punjab Saaf Pani Company - Package 6		6,593,813	6,593,813
Receivable from Punjab Saaf Pani Company - Package 3		2,180,372	2,180,372
Receivable from Prime Minister National Health Program/ Sehat Sahulat program		1,443,455	1,443,455
Considered Good			
Cross Learning and Exposure Visits Program		-	1,237,547
Ignite The Financial Inclusion		-	-
		<u>10,217,640</u>	<u>11,455,187</u>
Less: Provision for doubtful receivables		<u>(10,217,640)</u>	<u>(10,217,640)</u>
		<u>-</u>	<u>1,237,547</u>
	Note	2025 Rupees	2024 Rupees
10 ADVANCES, DEPOSIT, PREPAYMENT AND OTHER RECEIVABLE			
Advances to staff against expenses		208,321	585,000
Loan to staff against salary		240,000	70,000
Prepayments		-	-
Security deposits		1,230,000	970,754
Interest receivable	10.1	105,493	105,493
Other receivable		3,788,461	478,630
		<u>5,572,275</u>	<u>2,209,878</u>
10.1 This represents interest receivable on subordinate long term loan to AGAHE Pakistan, an associated company due to common directorsahip/management.			
11 TAX DEDUCTED AT SOURCE/ADVANCE INCOME TAX	Note	2025 Rupees	2024 Rupees
Opening balance		4,713,299	4,025,711
Deducted during the year		406,012	687,588
		<u>5,119,311</u>	<u>4,713,299</u>
12 CASH AND BANK BALANCES			
Cash in hand		140,525	97,043
Cash at banks	12.2	<u>116,868,145</u>	<u>95,455,638</u>
		<u>117,008,670</u>	<u>95,552,681</u>
12.1 For the purpose of statement of cash flows, short term borrowings and cash and cash equivalents includes above stated balances only.			
12.2 The balances in saving accounts carry mark-up ranging from 12% to 16% per annum (2024: 12% to 18% per annum)			

13 DEFERRED GRANT

Project Title	Opening balance	Grant received during the year	Grant income recognised during the year	Closing balance
GAVI-Accelerator Grant	-	14,164,400	2,570,465	11,593,935
REEDS-Impact Grant	-	18,218,731	5,387,707	12,831,024
WHH-Drought Anticipation Actions in Pakistan-2024	-	13,144,500	12,672,636	471,864
PPAF-Humaintarian Aid Consequences	-	457,428	17,300	440,128
PPAF-National Youth Cricket Championship 2025	-	6,000,000	-	6,000,000
WHH- WASH System Strengthening To Achieve SDG 6	15,281,061	136,838,500	154,138,474	(2,018,913)
Start Network- Cross Learning and Exposure Visits Program	-	4,046,788	3,995,960	50,828
GAIN- Scaling up of Bifortified Zinc Wheat in District Multan, Khanewal and Bahawalpur	25,338,915	20,944,000	46,827,488	(544,573)
PPAF- Promoting Social Cohesion and Empowerment of Youth and Women through Community Engagement	-	11,000,000	9,867,500	1,132,500
Start Network- Risk Pool 3 Pakistan 2024 Flood Activation in Multan	-	18,817,216	18,394,032	423,184
PPAF-Building Climate Resilient through Rehabilitation/Reconstruction in District Kasur and Okara Mercy Corps- Pakistan Heatwave National Reserve Action 2024	36,476,303	83,857,710	53,380,592	66,953,421
WHH- Heatwave Anticipatory Actions in Pakistan - 2024	2,204,594	551	2,032,267	172,878
Balance as at June 30, 2025	79,300,873	328,320,920	310,159,879	97,461,913
Balance as at June 30, 2024	47,215,285	331,776,351	299,690,764	79,300,873

14 CREDITORS, ACCRUED AND OTHER LIABILITIES	Note	2025	2024
		Rupees	Rupees
Creditors		9,747,914	15,069,670
Accrued expenses		2,235,469	2,671,864
Employee benefit contribution		2,067,103	1,851,368
Withholding tax payable		-	14,500
		14,050,486	19,607,402

15 CONTINGENCIES AND COMMITMENTS

15.1 Contingencies

Contingencies at the reporting date were amounting Rs.nil (2024: Rs. Nil).

15.2 Commitments

Commitments in respect of purchase of vehicle at the reporting date were amounting Rs.3.49 million (2024: Rs.1.58 million).

16 OTHER INCOME	Note	2025	2024
		Rupees	Rupees
Bank profit on saving accounts		12,535,492	7,316,654
Membership Fee		700	-
Interest income on loan to AGAHE Pakistan		2,567,000	2,567,000
Miscellaneous income		27,671,655	6,891,563
Balance written back		-	-
		42,774,847	16,775,217

17 DIRECT COSTS OF PROJECTS	Note	2025 Rupees	2024 Rupees
PPAF- Emergency Relief Assistance for 2023 Heavy Rainfall and Flood Affected Communities in District Kasur		-	22,468,173
GAVI-Accelerator Grant	17.1	2,570,465	
REEDS-Impact Grant	17.2	5,387,707	
WHH-Drought Anticipation Actions in Pakistan-2024	17.3	12,672,636	
PPAF-Humaintarian Aid Consequences		17,300	
PPAF-National Youth Cricket Championship 2025			
Start Network- Cross Learning and Exposure Visits Program			
PPAF- Promoting Social Cohesion and Empowerment of Youth and Women through Community Engagement	17.4	9,867,500	
Start Network- Risk Pool 3 Pakistan 2024 Flood Activation in Multan	17.5	18,394,032	
Mercy Corps- Pakistan Heatwave National Reserve Action 2024		875,458	
PPAF- Emergency Relief Assistance to 2023 Heavy Rainfall and Flood Affected Communities in South and Central Punjab		-	76,313,655
WHH- Localised Multi-Hazard Anticipatory Action Facility Pakistan		-	19,265,033
PPAF- Building Climate Resilient through Rehabilitation/Reconstruction in District Kasur and Okara	17.6	53,380,592	2,030,489
Mercy Corps- Pakistan Heatwave 2024 Season Multan			19,694,030
WHH- Heatwave Anticipatory Actions in Pakistan - 2024	17.7	2,032,267	9,238,360
Oxfam- Building Urban Resilient Communities Sialkot		-	-
Oxfam- Women Empowerment and Sustainable Basmati Rice Value Chain		-	2,516,000
WHH and Helvetas- Scaling up Nutrition Civil Society Alliance Pakistan (SUNCSA)		-	-
RSPN- Women Economic Resilience for Flood Affectless in Pakistan (Sindh, Baluchistan, KPK)		-	3,832,123
Harvest Plus- Demand Creation Activities and Train Farmers to Grow Zinc Wheat in Pakistan		-	-
Care International- Ignite The Financial Inclusion		-	2,173,128
WHH- WASH System Strengthening To Achieve SDG 6	17.8	154,138,474	75,902,828
Start Network- Cross Learning and Exposure Visit Program	17.9	3,995,960	1,237,547
GAIN- Strengthen The Supply Of Chain Of Zinc Wheat From Farmers To Consumer		-	-
WHH- Flood Humanitarian Response in District Rajanpur		-	-
GAIN- Scaling up of Biofortified Zinc Wheat in District Multan, Khanewal and Bahawalpur	17.10	46,827,488	59,897,433
		<u>310,159,879</u>	<u>294,568,799</u>

- 17.1 This includes awareness raising and capacity building of different stakeholders and communities to maximize the reach of unimmunized and zero dose children.
- 17.2 This includes the maximize the reach of unimmunized and zero dose children by delivering the service through setting up the fixed site for the immunizations.
- 17.3 This includes the awareness raising and capacity building of the community against drought affect and provide them seeds and agri tools.
- 17.4 This includes the events for promoting the women empowerment through the MEENA BAZAR and Share Toy Share Joy.
- 17.5 This includes distribution of Food Items, NFIS and Hygiene Kits to the flood affected communities in District Multan.
- 17.6 This includes the construction and rehabilitation of CPI schemes, formation and capacity building of ERTs, VOs and provision of ERT Kits to them.
- 17.7 This includes the provision of Heatwave kits, setting up the cooling centers and rehabilitation of Anti-Heat Stroke Centers.
- 17.8 This includes construction of household toilets, girl friendly toilets, distribution of MHM kits, construction water filtration plants, rehabilitation of water filtration plant, construction of sewerage pipeline for household, construction of sewerage treatment unit and provision of tool kits to water filtration plant operators in District Muzaffargarh with the support of WHH.
- 17.9 This include the capacity building of 20 organizations across Pakistan through the cross learning and exposure visits program.
- 17.10 This includes expenses incurred on establishment of information hubs for biofortified zinc wheat, establishment of aggregation centres, distribution of basic seeds, certified seeds, seeds grader, polythene sheets to farmers, baking equipments to poorest of poor women, wheat bags, weight machine, sewing machine to chakkis in District Multan, Bahawalpur and Khanewal with the support of GAIN.

18 ADMINISTRATIVE AND GENERAL EXPENSES	Note	2025 Rupees	2024 Rupees
Salaries and benefits		18,325,609	4,779,128
Rent, rates and taxes		1,461,586	1,358,181
Meetings expenses		360,374	124,654
Vehicle fuel and maintenance		1,604,074	645,882
Communication		367,104	327,702
Printing and stationery		186,845	139,978
Travelling expenses		512,019	275,050
Utilities		2,251,621	1,017,396
Office supplies		657,771	798,255
Repair and maintenance		267,856	255,200
Legal and professional charges		467,500	433,725
Memberships		1,221,054	-
Depreciation	5	1,555,738	1,871,469
Amortization	6	64,216	75,548
Miscellaneous		236,701	10,380
		<u>29,540,068</u>	<u>12,112,548</u>

19 TAXATION

The organization is an approved Non profit organization under section 2 (36) of Income Tax Ordinance 2001. The company is entitled to 100% tax credit of income tax payable under section 100 (C) of the income tax ordinance 2001. Therefore, no provision of income tax has been made during the year.

20 TRANSACTIONS WITH RELATED PARTIES

Related parties comprise of the Associated Companies, directors, major shareholders, key management personnel and entities over which the directors are able to exercise significant influence on financial and operating policies. The Company in the normal course of business carries out transactions with various related parties. Detail of related parties (with whom the Company has transacted) along with relationship and transactions with related parties and the balances outstanding at the year end (including those which have been not specifically disclosed elsewhere) in these financial statements, are as follows:

Name of related party	Relationship	Transactions	2025 Rupees
		Advance against purchase of vehicle	1,911,185
AGAHE PAKISTAN	Common Directorship	Reimbursement of expenses	6,522,505
		Mark-up earned on long-term loan	2,567,000

21 FINANCIAL INSTRUMENTS BY CATEGORY	Note	2025 Rupees	2024 Rupees
Financial Assets and Financial Liabilities			
Financial Assets			
At Amortized Cost			
Long term loan		10,000,000	10,000,000
Receivable against projects		-	1,237,547
Advances, deposits, prepayments and other receivables		1,470,000	1,519,384
Cash and bank balances		<u>117,008,670</u>	<u>95,552,681</u>
		<u>128,478,670</u>	<u>108,309,612</u>
Financial Liabilities			
At amortized cost			
Creditors, accrued and other liabilities		<u>11,983,383</u>	<u>17,741,534</u>
		<u>11,983,383</u>	<u>17,741,534</u>

22 CORRESPONDING FIGURES

Corresponding figures have been rearranged and reclassified wherever necessary to reflect more appropriate presentation of events and transactions for the purpose of comparison in accordance with the accounting and reporting standards as applicable in Pakistan. However, no significant reclassification has been made in these financial statements.

23 NUMBER OF EMPLOYEES

Total employees of the entity at the year end
Average employees of the entity during the year

2025 Number	2024 Number
79	60
48	41

24 EVENTS AFTER THE REPORTING DATE

There are no subsequent events occurred that may require disclosure/ adjustments in the financial statements for the year ended June 30, 2025.

25 DATE OF AUTHORIZATION FOR ISSUE

These financial statements were approved by the Board of Directors and were authorized for issue by the Board of Directors on _____

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CHIEF EXECUTIVE

[Handwritten signature]

HEAD OF FINANCE


[Handwritten signature]


CHAIRPERSON




House No. 3, Block A, Judicial Colony, Phase II, Raiwind Road, Lahore.
+92-42-35957916, +92-42-35291211
info@agahe.org.pk


Suggestions & Complaints
complaints@agahe.org.pk, +92-332-3030022

 / agahepk

 / agahepk

 / agahepk

 / agahepk

 / agaheofficial

www.agahe.org.pk



+923323030022