

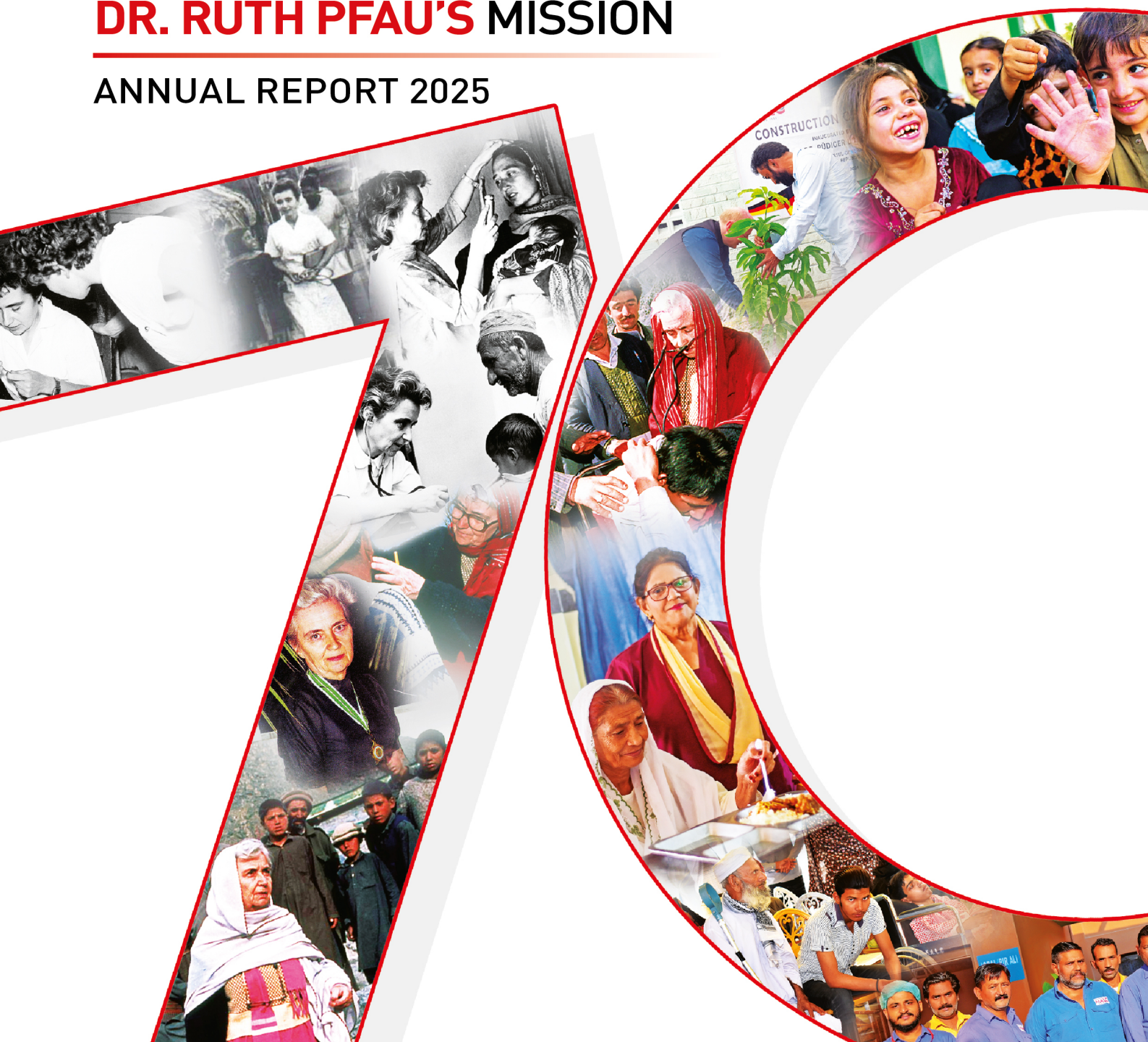
STRIVING FOR AN INCLUSIVE WORLD



A FUTURE WITHOUT STIGMA

HONORING 70 YEARS OF
DR. RUTH PFAU'S MISSION

ANNUAL REPORT 2025



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Vision

Health and Inclusive Development for all.

Mission

- Reduce the burden of Leprosy, Tuberculosis, and Blindness in the country.
- Promote the prevention of disabilities and create an inclusive environment for persons with disabilities.
- Promote prevention of malnourishment through primary health care for mothers and children.
- Reduce the burden of poverty-related diseases by giving coverage to Neglected Tropical Diseases.
- Promote social development of vulnerable communities.
- Respond to disasters.

Core Values

- Applying a person-centered approach.
- Providing timely and quality care with compassion and respect of dignity of all.
- Innovating and keeping pace with technology and international standards.
- Respecting and protecting the environment.
- Practicing good governance.
- Being an agent of change.

Bishop's Message

Dear Friends,

It gives me great pleasure to write down a few words for the Annual Report of the MALC. I am pleased to report that our collective efforts have served the most vulnerable communities all around the country, bringing joy and solace to them. The foundation laid by Sr. Dr. Ruth Pfau on compassion, justice, and human dignity continues to touch the lives of people in distress and despair.



What is encouraging is that the infrastructure developed over decades of dedicated service now serves as a platform for integrated healthcare and social development. The holistic approach of our services reflects our belief that healing must address not only the body, but also the social and emotional dimensions of human life.

I extend my sincere gratitude to our Staff, Volunteers, Partners, Benefactors, and Government collaborators whose dedication and assistance help us sustain this mission. Their professionalism, compassion, and integrity ensure that our services reach those who need them the most.

As we look to the future, may we continue to work together with renewed commitment guided by faith, inspired by hope, and strengthened by solidarity. Let us remain steadfast in our mission to uphold the dignity of every person and to serve with courage and love.

God bless us all

A handwritten signature in blue ink, reading "B. Travas".

†Benny Mario Travas,
(Archbishop of Karachi)
President, MALC Governing Board

CEO's Message

The program continues to deliver in areas where no one goes. The strength of MALC has been the care and courage to reach out to the people in need. As the program marches towards leprosy elimination, the infrastructure across the country continues to serve disciplines besides leprosy, like Tuberculosis, Prevention of Blindness, Community-Based Inclusive Development, and Mother and Child Health Care.



The program has never been only about treatment; it has been about restoring human dignity, about confronting stigma, and about reassuring that every human life matters. With our work in leprosy, we understood what stigma means and what disability could do to one's life. Venturing into the area of Neurodevelopmental Disorders in Children has been stressfully challenging. The silver lining in this program has been the support from the Government of Sindh (GoS), and the team is working with full dedication and commitment, as the work is close to everyone's heart.

Within a year, five new centers have been established across Sindh, with funding from the GoS. The centers, besides rehabilitation therapies, are giving hope to the families that their children stand a chance and can be part of society. Treatment is possible; what we need to fight against is stigma, and for this, we need each one of you to come forward and create an environment where families can go out with their differently abled children, without heads turning to ask what is wrong with that child.

The need is there across the country, and this model of the Sindh Government, if replicated outside the province, will be a huge step towards an inclusive world.

The program is the collective expression of the spirit and commitment of all its contributors, and each one of you has a unique and defining role in its journey.

A handwritten signature in blue ink, appearing to read 'Mervyn Lobo'.

Mervyn Lobo
Chief Executive Officer, MALC

Leprosy Elimination



Zero Leprosy in Pakistan

With the advent of activities aimed at eliminating one of the most stigmatized diseases known, the MALC team has a tangible challenge to work for the “Zero Leprosy Initiative”. Beginning in the second half of the preceding year, our teams were quick to start planning and executing targeted activities in their respective areas. The statistics department at MALC has been providing major support to the planning and implementation leads through the timely availability of data for review and to take required decisions. In this context, the project has been using or intends to use better recording and reporting tools like Kobo Collect and DHIS2.



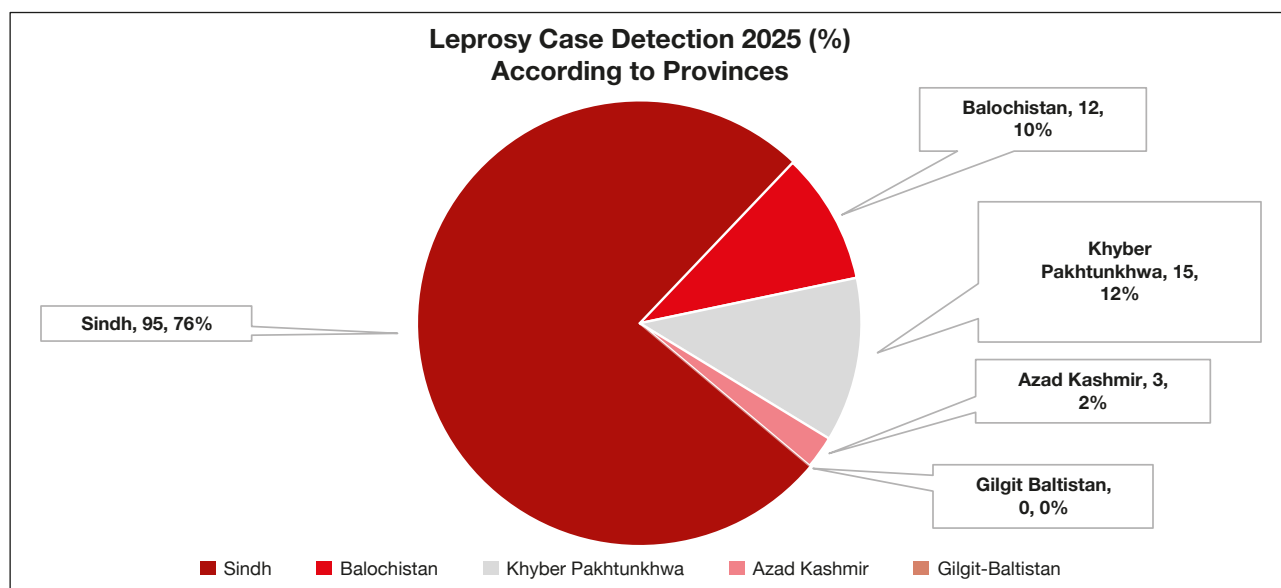
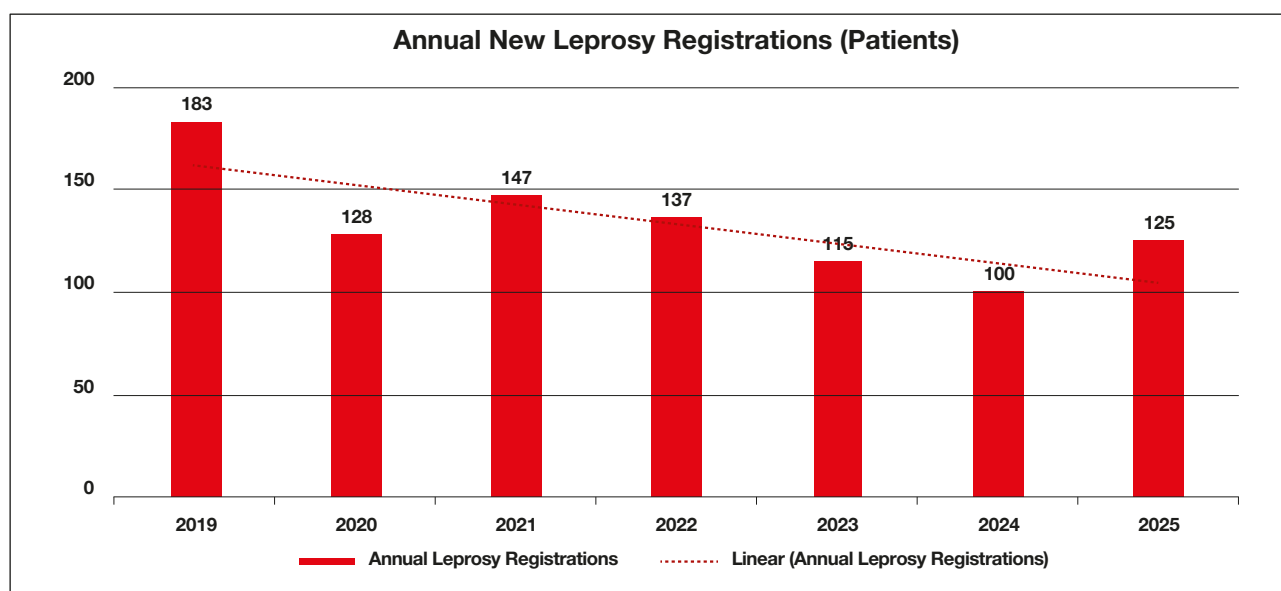
Leprosy, while on a slow decline, is still present in Pakistan, with Sindh province taking the lead. In the province, the cases are divided between the major urban center, Karachi, and other parts of the province, with a visible tilt observed last year towards smaller cities and rural areas. The initial task for the field teams has been to map all registered leprosy patients of the last twenty years and beyond (if traceable). The activity is expected to reveal established foci for the disease, with any shift or development of disease burden in newer areas. Screening of family and social contacts is the next step for early detection of new cases and provision of SDR-PEP (Single Dose Rifampicin-Post Exposure Prophylaxis) to eligible contacts hinder the development of the disease. To improve the diagnostic capabilities for leprosy, a quantitative PCR machine has already been added to the main laboratory in Karachi. Furthermore, the routine case management activities, including chemotherapy, surveillance, and disability care, have continued. Training and networking with dermatologists, general practitioners, and allied workers have remained an integral part of early suspicion and prompt referral of patients showing signs/symptoms of leprosy.

With all these developments, the MALC team is quite confident about the direction and present status of the project. A statistical reflection of our work in 2025 is as follows:

Statistics of Leprosy for the year 2025 in MALC Catchment Areas			
Patients Diagnosed & Registered during 2025 = 125		Patients Under Treatment during 2025 = 153	
Sindh Province	95	Sindh Province	102
(Karachi Metropolitan =)	36	(Karachi Metropolitan =)	41
Balochistan	12	Balochistan	22
Khyber Pakhtunkhwa	15	Khyber Pakhtunkhwa	24
Azad Kashmir	3	Azad Kashmir	5
Gilgit-Baltistan	0	Gilgit-Baltistan	0

Treatment Completion Rate = 88%

Number of Patients with disabilities in need of recurrent support = 607



Community-Based Inclusive Development (CBID)



Community-Based Inclusive Development

CBID aims to empower marginalized communities, with a special focus on persons with disabilities. Over the past decade, MALC has strengthened and expanded its rehabilitation services for people affected by leprosy and other disabilities. These efforts have supported greater independence and encouraged their inclusion in community life.

In the year 2025, our team continued implementing the project **“Empowering persons with disabilities through access to livelihood and inclusive education opportunities and enhance their social participation in selected project areas of Karachi and rural Sindh during 2021 - 2024 Extension April to December 2025”** funded by GLRA.

MALC, with the support of DEPD, successfully established dedicated project facilities at Rah-e-Nijat Elementary School to promote inclusive education and Rehabilitation centres in Larkana, Karachi, Badin, and Matli. These facilities provide essential rehabilitation services for children with neurodivergent. Through this initiative, MALC is ensuring access to quality education and rehabilitation services in a supportive environment, contributing to the overall growth, development, and social inclusion of children within the community.

Key Activities included:

- Identifying and supporting persons with disabilities through home visits, psychological assessments, medical care, and assistive devices.
- Awareness sessions on disability rights and inclusion.
- Achieving Disability certificates and SCNIC with the collaboration of the Sindh government.
- In Rehabilitation centers providing therapies including Behavioral Therapy (BT), Speech Therapy (ST), Occupational Therapy (OT), Physiotherapy (PT), Remedial Therapy (RT), and musical classes.
- Promoting Inclusive education, mental health awareness sessions, and counseling.
- Promoting our success stories of persons with disabilities through social media.
- Raising awareness through World Disability Day activities.

CBID Field Activities	
Consultations (Reporting Period)	1,629
New Registrations (2025)	369
Facilitated with DC / SCNIC	161 / 144
Allowances provided to individuals for DC & SCNIC	56
Arranged One Window Activities	6
Assistive Devices Provided	360
Mental Health Awareness Sessions	6
Psychological Counseling (Person with Disabilities)	19
Vocational Training (through external institutes)	5
Medical Support Provided	34
Disability Day Celebration	11/27/2025

- A total of 1,629 people with disabilities received consultations and support.
- 161 Disability Certificates and 144 Special CNICs were processed through the one-window camps.
- Counseling support was provided to persons with disabilities and their families to support their mental well-being.
- Medical support was provided, and some individuals also received vocational training through external institutes.

Rehabilitation Centers for Neurodivergents	No. of Registrations	No. of Children Receiving sessions	BT	OT	ST	PT	RT
MALC DEPD Rehabilitation Center Karachi (May- Dec 2025)	311	173	1,242	1,175	1,200	1,555	1,014
MALC DEPD Rehabilitation Center Larkana (Feb- Dec 2025)	299	123	5,371	5,345	5,173	4,482	00
MALC DEPD Rehabilitation Center Badin (Nov- Dec 2025)	56	41	30	141	228	295	00
Total Registration & Sessions of All Centers	666	337	27,251				

- Based on individual needs, many children receive 2 to 3 therapy sessions twice a week.
- A total of 27,251 therapy sessions have been conducted across Karachi, Larkana, and Badin.
- Due to high demand, some children are on the waiting list.
- Expansion of rehabilitation centres is underway in collaboration with the Sindh Government to improve access and service quality.

Rah-e-Nijat Elementary School (Inclusive Education) DEPD	
Total No. of Registrations in the School	84
Children with Disability	52
Total No. of Children in Rehabilitation	82
Total No. of Sessions Conducted	1,687

- At Rah-e-Nijat Elementary School, inclusive education is being implemented in collaboration with DEPD and the Government of Sindh.
- Through this initiative, quality of education and rehabilitation services are being delivered to children with disabilities.
- A total of 1,687 rehabilitation services have been provided.

Tuberculosis Control



TB Elimination

Pakistan continued to be the 5th highest burden country for TB in the world. A sizeable number of total new cases developed each year still remain undetected. Drug-resistant TB is on the rise. Poverty, malnutrition, congested living, illiteracy, and non-compliance with the treatment regimens are some of the main contributing factors for the presence of this relentless disease in the country. Provincial health departments and non-governmental organizations, with support from international donors, have been making efforts to meet an ambitious target of ending TB by 2030.

MALC has been supporting the provincial and regional TB control programs in Sindh, Khyber Pakhtunkhwa, Azad Kashmir, and Gilgit Baltistan for the last forty years (varying from province to province and regions). In Azad Kashmir and Gilgit Baltistan, the organization has been supporting public facilities providing diagnostics and treatment services for communities at large. While being a sub-recipient of the Global Fund grant, MALC has been implementing a separate project by working through general practitioners, large private hospitals, and private labs. The aim is to enhance TB case finding among patients visiting private facilities for the management of various health conditions. The project presently covers 11 districts (5 in Azad Kashmir and 6 in GB). Major activities include diagnosis and treatment through GPs and private labs, treatment compliance through field supervisors, monitoring and evaluation, chest camps, and awareness.

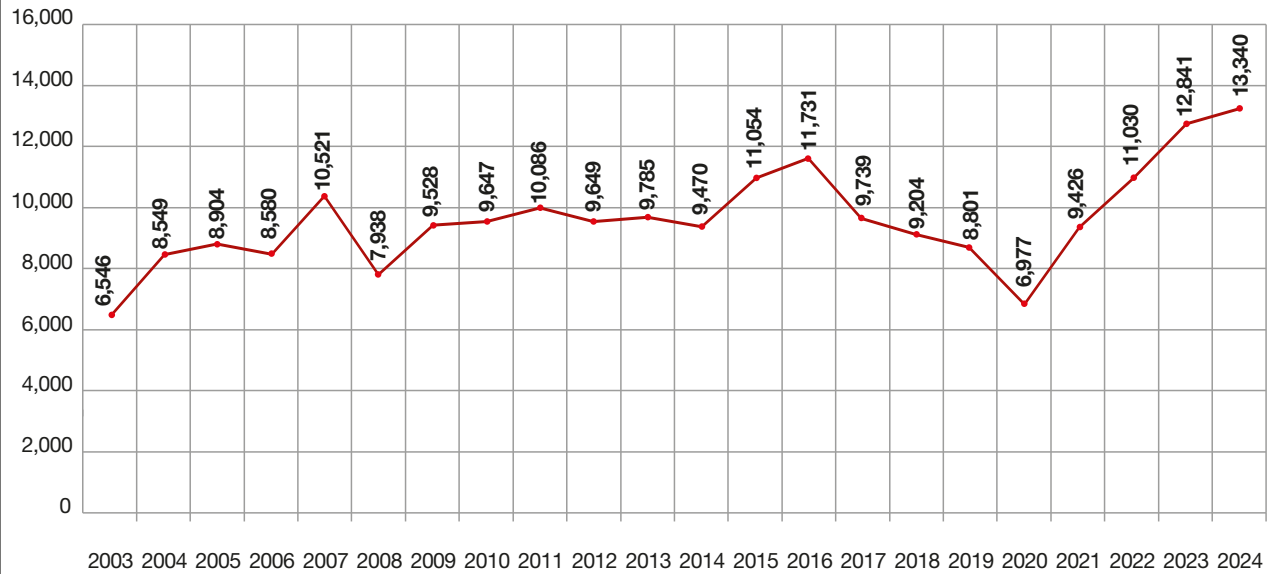
In Sindh and KP, the organization has been supporting the PTPs through OPDs, modern diagnostics, chest camps, follow-ups, contact screening, and awareness. The country-wide yield is the registration of over 14,000 new cases each year.

Achievements for the Year:

Indicators	2020	%	2021	%	2022	%	2023	%	2024	%	2025	%
Annual new admissions	6,977		9,426		11,030		12,841		13,340		14,813	
Pulmonary Patients	5,197	74%	7,262	77%	8,502	77%	9,588	75%	10,196	76%	10,787	73%
Sputum-positive Patients (among pulmonary patients)	2,435	35%	3,310	35%	4,035	37%	4,480	35%	4,169	31%	4,281	29%
Female Cases	3,343	48%	4,534	48%	5,272	48%	6,100	48%	6,219	47%	7,083	48%
Children's Cases (positive cases)	102	4%	82	2%	92	2%	142	3%	171	4%	123	3%
Treatment Success Rate	94%		93%		95%		97%		97%		95%	
Contact examined for TB	11,372		18,377		25,048		21,525		19,618		21,486	
Cases found	502	4.41%	703	3.83%	929	3.71%	892	4.14%	729	3.72%	946	4.40%

Indicators	2019	%	2020	%	2021	%	2022	%	2023	%	2024	%
Annual new admissions	8,801		6,977		9,426		11,030		12,841		13,340	
Pulmonary patients	6,691	76%	5,197	74%	7,262	77%	8,502	77%	9,588	75%	10,196	76%
Sputum-positive patients (among pulmonary patients)	3,115	35%	2,435	35%	3,310	35%	4,035	37%	4,480	35%	4,169	31%
Female Cases	4,459	51%	3,343	48%	4,534	48%	5,272	48%	6,100	48%	6,219	47%
Children's Cases (positive cases)	91	3%	102	4%	82	2%	92	2%	142	3%	171	4%
Treatment Success Rate	93%		94%		93%		95%		97%		95%	
Contact examined for TB	20,016		11,372		18,377		25,048		21,525		19,618	
Cases found	698	3.49%	502	4.41%	703	3.83%	929	3.71%	892	4.14%	729	3.72%

Annual Admissions of Tuberculosis Patients



Prevention of Blindness (PoB)



Prevention of Blindness (PoB)

Cataracts and uncorrected refractive errors have been two major causes of treatable blindness in Pakistan. The prevalent epidemic of diabetes and subsequent development of retinopathy, with ever-present risk of glaucoma, two potentially blinding conditions if remain untreated, further burdens a weak healthcare system. Moreover, lack of accessibility, affordability, or awareness creates gross disparities in health-seeking behavior and relevant service delivery between provinces, urban & rural areas, and among various social classes.

MALC teams have been working for equitable health care through their free services for the marginalized communities through static and outreach activities. With the support from local and international donors, free eye camps were held last year in Balochistan, Rural Sindh, South Punjab, Khyber Pakhtunkhwa, and Azad Kashmir. Our main hospital in Karachi also continued to provide outpatient consultation and management of common eye conditions, including cataract, glaucoma, diabetic retinopathy, and refractive errors. With the support of a longstanding international partner, the organization has opened an optical shop in our main hospital in Karachi for the provision of free glasses for near vision.

During the last year, the organization has also started implementing a district-inclusive eye health project for Gwadar, Balochistan. The project is structured around strengthening the eye care services in four selected tehsils with the engagement of community workers and the establishment of a reliable referral mechanism. It is expected that the technical developments occurred will be sustained through integration into the general health structure, once the project is concluded.

All the above services were possible due to longstanding support from Habib Bank Foundation, CBM International, Fred Hollows Foundation, Sight Savers, Surti Foundation, Pakistan Bait ul Mal, and individual philanthropists.



POB Services through MALC - OPD and Karachi Field - 2025	
Services	Achievements
No. of Eye Consultations	35,906
No. of Cataract Surgeries with IOL Implant	1,823
No. of Visual Activity (VA) checked	24,735
No. of Refractions done	13,115
No. of Glasses facilitated/dispensed	11,611

POB Services through Base Hospital in Gawadar & Turbat (Balochistan) - 2025	
Services	Achievements
No. of Eye Consultations	45,904
No. of Cataract Surgeries with IOL Implant	490
No. of Visual Activity (VA) checked	31,644
No. of Refractions done	1,978
No. of Glasses facilitated/dispensed	1,978

POB Services through Base Hospital in Kandhkot (Sindh) - 2025	
Services	Achievements
No. of Eye Consultations	5,525
No. of Cataract Surgeries with IOL Implant	181
No. of Visual Activity (VA) checked	2,549
No. of Refractions done	2,063
No. of Glasses facilitated/dispensed	2,063

POB Services through Eye Camps - 2025	
Services	Achievements
No. of Eye Consultations	23,363
No. of Cataract Surgeries with IOL Implant	3,184

Mother and Child Health Care (MCHC)



Mother and Child Health Care (MCHC)

At MALC, our mission has always been to go where the need is greatest. Today, that need is centered within the homes of marginalized families struggling against a backdrop of severe economic inflation. When a family is forced to choose between food and medicine, health is often the first thing to be sacrificed.

Our MCHC program is our direct response to this reality. We focus on the most critical window of life from pregnancy through the first five years to ensure that the circumstances of a child's birth do not determine the outcome of their life.

When we walk through our centers in Karachi or visit our teams in rural Sindh, we don't just see patients. We see mothers who are fighting an uphill battle against an economy that has made basic survival a luxury. With inflation climbing, even the most basic needs like a liter of milk or a clean bottle of water have become out of reach for many. This isn't just a financial crisis; it's a health crisis that starts before a child is even born.

We talk a lot about "Anemia" and "Severe Acute Malnutrition" in our clinical reports, but here is what that actually looks like on the ground: It looks like a mother who is too weak to feed her newborn because she hasn't had enough iron in her diet for months. It looks like a baby born weighing less than 2.5 kg, starting life at a massive disadvantage. In Sindh, nearly 60% of the women we see are anemic. This leads to more complications during birth and, heartbreakingly, it's the reason why 73% of the severely malnourished children in our care are there in the first place.

If we don't help the mother, the child never stands a chance. That is why our work isn't just about giving out medicine; it's about breaking a cycle that has been trapping families for generations.

We want to share the story of Bilal. He was born in a small village, far from any major hospital. When his mother, Ayesha, first brought him to us, he was six months old and fading. He was tiny and lethargic, and his body simply didn't have the strength to fight off the constant infections that come with poor sanitation.

At MALC, we didn't just give Ayesha a bag of nutritional supplies and send her home. We brought Bilal into our nutrition program, started him on the F-75 therapeutic milk he needed to stabilize, and treated Ayesha's own anemia. We sat with her and talked about breastfeeding and how to prepare meals with the limited resources she had.

Last week, our team saw Bilal again. He's walking now. He's curious, he's growing, and most importantly, his immune system is strong enough to handle the world around him. To the world, he is one of the 400 children in our nutrition program this year. To us, he is a boy who finally got his childhood back.

We know that a mother's health isn't isolated. A woman coming to us for a prenatal check-up might also have a chronic cough that needs a TB screening, or a sibling with delayed milestones might require enrollment into our CBID program, or a grandmother might need eye care so she can help look after the children. By linking our MCHC clinics with our other programs, we make sure that when a family walks through our doors, we look at the whole picture.

ACHIEVEMENTS 2025	SINDH		TOTAL
	KARACHI	OTHER PARTS OF SINDH	
Total Consultations	18,909	27,384	46,293
Antenatal Consultations	1,197	3,230	4,427
Female Adults treated for Anemia	27	1,446	1,473
Children treated for Diarrhea	1,278	559	1,837
Total Vaccination	166	0	166
Women Immunized for TT	20	404	424
Children in the Nutrition Program	497	193	690

Our goal for the coming year is simple: to keep showing up. We are looking into new ways to use technology, including our pilot studies on AI tools for skin and primary health, to reach the families who can't make it to our physical centers. We do this because every mother deserves to go through pregnancy without fear, and every child deserves the strength to simply be.



Training and Health Education



Health Education Department Overview 2025

The Health Education Department plays a central role in MALC's goal of eliminating leprosy by 2030 through continuous community engagement and nationwide awareness campaigns. Its outreach extends to schools, colleges, universities, medical institutes, hospitals, OPDs, and high-risk communities, where efforts are focused on reducing stigma, improving awareness, and promoting early detection and treatment. The department also provides emotional and practical support to patients through counselling and engagement sessions, which help improve morale and treatment adherence. International Health Days are regularly observed as opportunities to conduct targeted awareness programmes on various diseases, further strengthening public health education. The department is further working to expand its outreach and improve staff training to enhance its overall impact.

The Health Education department further enhances its impact through structured awareness sessions and field visits to schools and hospitals, engaging participants from diverse backgrounds, including students, healthcare workers, and medical professionals, through tailored orientations. These sessions provide practical knowledge and encourage active participation towards a zero-leprosy Pakistan, while also broadening understanding of key public health issues. In addition, awareness sessions are organized for patients and community members on all international health days, helping to highlight important health concerns and strengthen health education at the grassroots level.

Achievements by Health Education Department 25	No. of Sessions/ Visits	Count of Persons
Leprosy awareness session and orientation for medical students	02	100
Leprosy awareness and orientation for nursing students	07	270
Leprosy awareness sessions in the General Public and in target communities	10	622
Leprosy awareness sessions and Interactive sessions with ward patients at MALC-HQ	10	158
Leprosy awareness sessions and orientation given to medical officers and dermatologists	01	150
Conducted Leprosy awareness sessions in schools	10	1865
Conducted Leprosy awareness sessions with CHW, Traditional Healers	03	128
Conducted Leprosy awareness sessions in colleges	05	385
Conducted Leprosy awareness sessions in universities	05	1800

Disaster Relief & Rehabilitation



Disaster Relief & Rehabilitation – 2025

The political and socio-economic situation in Pakistan remained challenging following the devastating floods of August 2025. Despite immediate emergency relief efforts, recovery has been slow and uneven due to the extensive scale of destruction. Many affected communities continue to face displacement, damaged homes, loss of livelihoods, and limited access to essential services.

Khyber Pakhtunkhwa, Gilgit-Baltistan, and Sindh were among the hardest-hit regions. Many lives were lost, and numerous families experienced complete or partial destruction of their homes. Roads, water systems, and other critical infrastructure were severely damaged, further restricting mobility and access to essential services.

With the support of our donors, we provided immediate life-saving assistance to approximately 1,000 families across Khyber Pakhtunkhwa, Gilgit-Baltistan, and Sindh. Families received household utensils, bedding sets, temporary tents, water containers, soap, and dignity kits to address their urgent needs.

In addition, medical camps were organized in Sindh to deliver essential health services to flood-affected communities. These camps provided consultations, medical supplies, and treatment for a range of health issues, including scabies, bacterial infections, anemia, and other conditions either directly or indirectly caused by the floods. Approximately 1,200 consultations were conducted, contributing significantly to the well-being of the affected populations.

The rains in Karachi in 2025 also severely impacted vulnerable populations, including communities, TB patients, women-headed households, children under five, persons with disabilities, and families registered at the Centre for Rehabilitation of Children with Neurodevelopmental Disabilities. With the support of the German Consulate, ration support was provided to approximately 1,000 families, helping to mitigate some of the immediate hardships caused by the floods.



Summary of activities conducted in 2025

Serial No.	Activity	Total
1.	Number of medical camps held	2
2.	Number of consultations	1500
3.	Families supported in Sindh	450
4.	Families supported in Khyber Pakhtunkhwa, Sindh, and Gilgit-Baltistan	550
5.	Families supported in Karachi	1000

Caritas
Austria



Consulate General
of the Federal Republic of Germany
Karachi

missio



Success Stories

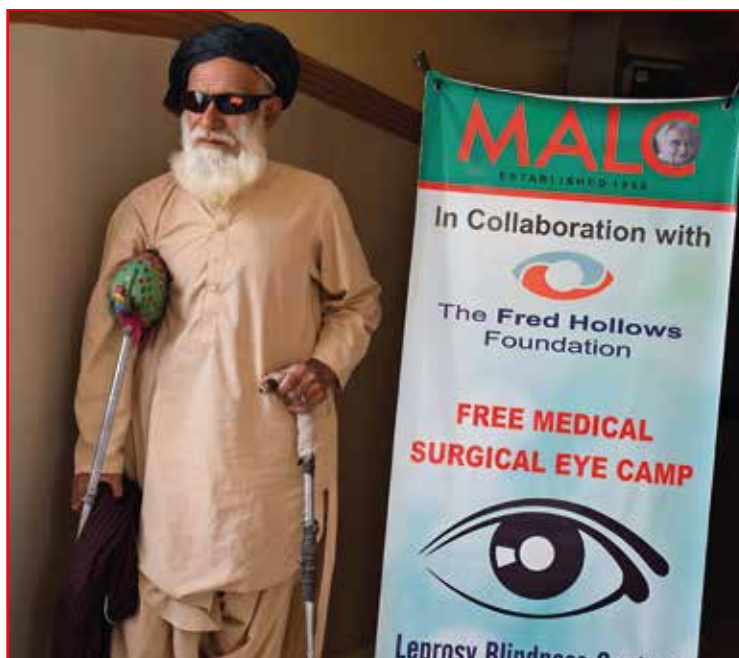
Healing Lives, Restoring Hope

Raz Muhammad was once a well-known religious leader (Imam), respected for his gentle character and deep wisdom. But as the years passed, life grew harder for him. Living in a small village a few kilometers outside Killa Saifullah, he shared a simple home with his wife, three sons, and three daughters. The family struggled with poverty. His sons worked long hours in coal mines and orchards just to keep food on the table.

Age and illness weakened Raz Muhammad, and cataracts in both eyes slowly stole his vision. Bit by bit, the world around him faded. He could no longer lead prayers, visit neighbors, or even walk safely across his own courtyard. He often stumbled, and every step became a reminder of how helpless he had become. Despite his blindness, people still sought his advice, and he tried his best to guide them. But inside, he felt the pain of not being able to serve his community the way he once had.

One day, a relative told him about the Free Eye Surgical Camp at DHQ Hospital Killa Saifullah. With a spark of hope, he traveled 5 kilometers on a motorcycle with his son to the camp. After being examined, he was told he needed Phaco + IOL surgery.

The operation changed everything. His sight improved to 6/9, and it felt as if his life had been returned to him. The man who once walked in darkness could now move confidently, rejoin community gatherings, and support his family again. From the shadow of poverty and blindness, Raz Muhammad rose with renewed dignity, strength, and purpose.



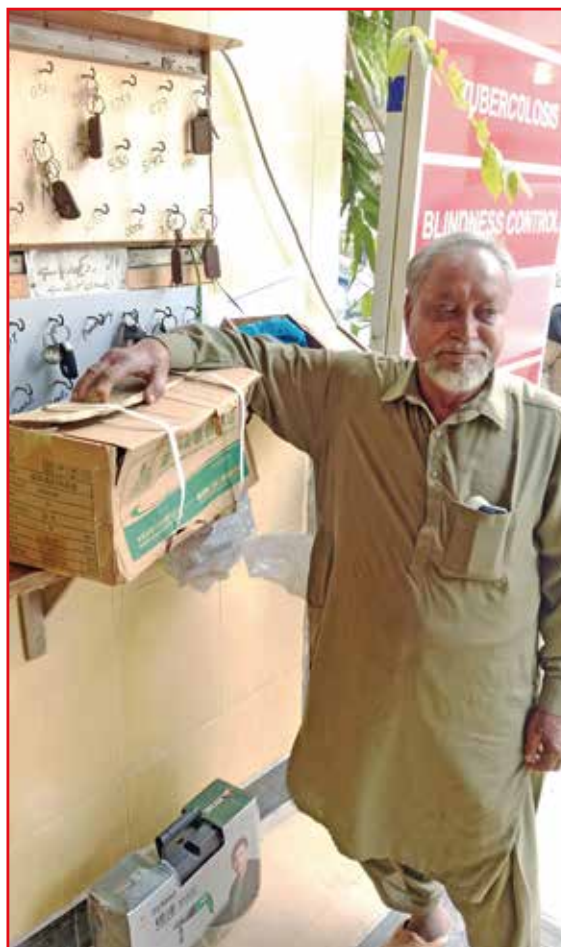
My Journey from Pain to Possibility

Life has been a constant struggle, Shoukat shares as he tells his story. Living with the effects of leprosy, both of my hands have lost sensation, making my work as a plumber painful and risky. Still, I kept going because it was the only way I could support my family.

Every day, I had to use a manual hammer to break hard surfaces. Many times, I would injure my hands without even realizing it, only noticing the wounds later. The work was slow, exhausting, and becoming harder with time, but I had no other option.

Things began to change when MALC understood my situation and supported me with two essential tools, including an electric drill hammer, which played a vital role in my work. This support has made a real difference in my life. It has reduced the strain on my body, protected my hands, and helped me work more safely and efficiently.

Now, I feel more confident and at ease. My work has improved, I am earning better, and I feel respected in my profession again.



Governing Board



Governing Board

1. **Rev. Benny Mario Travas,**
Archbishop of Karachi,
President
2. **Mr. Anwar ul Hasnain Haidri,**
Industrial Relations & IR Advisor,
Vice President
3. **Mrs. Ainee Shehzad,**
Chairperson,
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FRCP (Edin), FRCP (Lon), FCPS (Pak), Jinnah Postgraduate Medical Centre,
Dean Medicell Institute of Diabetes, Endocrinology & Metabolism (MIDEM)
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Global Health Advisor, DAHW
Member
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Cost & Management Accountants of Pakistan.
Member
8. **Mr. Azeem Hussain Siddiqui**
Fellow Member of the Institute of Cost &
Management Accountants of Pakistan
and the Institute of Chartered Accountants
of Pakistan
Treasurer

International Partners

With the generous support of our international partners, MALC has made significant progress toward its vision of “Health, Inclusion, and Empowerment with Dignity.” Our collaborative efforts have created meaningful change across health, education, poverty alleviation, and disaster relief initiatives. Through these partnerships, we have provided critical healthcare services, assisted displaced families, and empowered women and girls with essential skills to enhance their independence and community participation. In addition, support for education, through teacher training, learning materials, and outreach vehicles, has enabled us to reach underserved areas and improve learning opportunities for disadvantaged students.

Aligned with **the World Health Organization’s Zero Leprosy Strategy (2021–2030)**, MALC, in partnership with the German Leprosy & TB Relief Association (GLRA/DAHW), continues to focus on eliminating leprosy transmission through active case detection, reducing disability via treatment and rehabilitation, and addressing social stigma associated with the disease through community awareness programs. Our efforts in stigma reduction have led to greater acceptance of patients in their communities and improved access to treatment. Research and GIS mapping initiatives, including the study on Leprosy Transmission in Children in Sindh, further support targeted interventions.

Our tuberculosis control programs, particularly in remote and underserved regions, have achieved measurable outcomes, while blindness prevention initiatives, including cataract surgeries in Sindh and Balochistan, have restored sight and transformed lives. Addressing malnutrition remains a priority, with essential healthcare services provided to children in vulnerable communities to support their growth and overall well-being.

We remain deeply thankful for the support of our partners, whose contributions have been instrumental in advancing the Sustainable Development Goals in 2025. These include Good Health and Well-being, Quality Education, Zero Hunger, Gender Equality, Clean Water and Sanitation, Decent Work and Economic Growth, and Reduced Inequalities.

1.	German Leprosy & TB Relief Association (DAHW), Germany	
2.	Federal Ministry for Economic Cooperation and Development BMZ	
3.	Mercy Corps	
4.	Caritas, Austria	
5.	Caritas, St. Pölten - Austria	
6.	Christoffel Blindenmission (CBM), Germany	
7.	Missio, Austria	
8.	Missio, Munich - Germany	
9.	Friends of MALC, Switzerland	
10.	Ruth Pfau Stiftung, Germany	
11.	Lepira Hilfe Karachi e.V.	
12.	Spiro	
13.	The Fred Hollows Foundation	
14.	Sightsavers	
15.	World Health Organization (WHO)	
16.	Consulate General of the Federal Republic of Germany, Karachi	
17.	Society of the Daughters of the Heart of Mary	
18.	Maria Laach	
19.	Pontifical Society Missionary Childhood	
20.	MIVA Austria	

Corporate Partnerships

The listed companies have exhibited their support through the adoption of healthcare centres and sponsoring various health development initiatives of MALC in the country.



HBL Foundation

Since 2012, supporting Eye Surgical Camps in rural areas of Balochistan, South Punjab, Sindh, KP, and Azad Kashmir, also sponsoring the Mother and Child Healthcare (MCHC) medical camps and providing nutritional support to malnourished children under 5 years of age in Sindh. They also took an initiative to start mobile medical camps in remote villages/valleys of the Baltistan region to cater the need of primary healthcare services for the poor community at their doorstep.



EBM

Since 2005, EBM has been sponsoring the MALC EBM Healthcare Centre in Landhi-Korangi, providing free-of-charge healthcare services for leprosy, TB, and eye patients, along with maternal and child healthcare and nutritional support for children under five.



PPL

Since 2005, PPL is supporting MALC for Dr. Ruth Pfau Health Centre – Kandhkot – Sindh



The Soorty Foundation

Supported through Zakat for malnourished children with nutritional support, along with a ration package for their families (Mustahqeen) in Karachi and the remote villages of Sindh.



Bank Alfalah

Bank Alfalah Limited

In a dedicated effort to support healthcare for the vulnerable, Bank Alfalah Limited is sponsoring the Leprosy Ward in MALC Hospital Saddar, providing a path to healing and dignity for deserving patients.



Human Development Foundation (HDF)

In partnership with HDF, we are transforming lives at our main hospital in Saddar, Karachi. HDF facilitates comprehensive, cost-free treatment and medicine provision for underprivileged patients facing skin-related health challenges.



Bank Alfalah

Bank Alfalah Islamic

Thanks to the sponsorship of Bank Alfalah Islamic, the team is now equipped with a state-of-the-art A+B Scan. This vital tool enhances our mission to conduct free eye surgical camps, restoring sight for the deserving patients in underserved areas.

Fundraising/ International Benefactors



Our sincere appreciation goes to the Fundraising Committee, whose efforts have made a real difference. Beyond fundraising, they have been instrumental in introducing MALC and its healthcare initiatives to the corporate sector and building lasting awareness.

The Committee is comprised of the following members:

- | | |
|-----------------------------------|-------------------------------|
| • Ms. Ainee Shahzad - Chairperson | • Ms. Mehren Dawood - Member |
| • Ms. Saima Essa - Member | • Ms. Farheen Mukaty - Member |
| • Ms. Humaira Basil - Member | • Ms. Zahida Habib - Member |

Advisors:

- | | |
|----------------------|--------------------|
| • Mrs. Ghazala Ahmed | • Dr. Romina Mirza |
|----------------------|--------------------|

DONATIONS IN KIND

National Foods (since 2020)

Donation of spices.

Unilever Pakistan

Donation of home care products.

Nestle Pakistan

Donation of MilkPak milk cartons for the nutritional support of malnourished children.

Edhi Foundation

Donation of meat on a daily basis.

Agro Processors Atmospheric Gases Pvt. Ltd. (Since 2003)

Donation of oil on a monthly basis.

Tapal Tea (since 2012)

Donation of tea on a monthly basis.

Mirpurkhas Sugar Mills (since 2008)

Donation of sugar biannually.

Agar International (since 2013)

Donation of rations on a monthly basis.

Shujabad Agro Industries

Donation of oil on a monthly basis.

Gul Ahmed

Donation of bedsheets & comforters for Leprosy patients.

Provincial TB Control Program – Sindh

Donations in Kind for diagnostic services for patients.

Bachaa Party

Donation of ready-made clothes for deserving children with disabilities.

Atlas Honda Limited

Donation of five 100cc bikes for field workers to provide healthcare services in remote areas at patients' doorsteps.

Sindh Institute of Ophthalmology and Visual Science – Hyderabad

Donation of eyeglasses for patients

DONATION of Medicines and Medical Supplies

World Health Organization - WHO
Provincial TB Control Program, Sindh
Hilton Pharma Limited
Nasreen & Alam Sher Foundation
Atco Laboratories Limited
Platinum Pharma (Pvt.) Ltd.



World Health Organization



Zakat 2025

S.No.	Name	S.No.	Name
01	THE SOORTY FOUNDATION	28	UNITED TRADE MARK & PATENT SERVICES
02	LIBERTY POWER TECH LTD	29	CDC TRUSTEE AL-AMEEN SHARIAH
03	MUHAMMAD ABDULLAH	30	M. AKHTAR BAWANY
04	UNITED TOWEL EXPORTERS PVT LTD	31	ZULEKHA AKHTAR BAWANY
05	ARIF HABIB FOUNDATION	32	HUMZAH MAJED CHAUDHRI
06	BEHRAM AHMED	33	IQBAL SONS
07	MUHAMMAD ARIF HABIB	34	MUSHTAQ AHMNEED
08	REGAL TEXTILE INDUSTRIES PVT LTD	35	MOBEEN MAJEED CHAUDHRI
09	REHAN MUHAMMAD SHAIKH	36	AAMIR JAWAID
10	SAQUIB HUSSAIN SHIRAZI	37	AHMED HAROON SAIGOL
11	KHAWAJA BASHIR AHMED	38	ANVER MAJID/NAZLI MAJID
12	ALLIED ENGINEERING & SERVICES	39	ASIF SALIM
13	CDC TRUSTEE AL AMEEN SHARIAH SF CDC	40	ASLAM KHALIQ
14	TAUQEER EHSAN RANA	41	CHAUDHARY KHAQAN SAADULLAH KHAN
15	SYED MOHAMMAD QASIM KAZMI	42	ERUM LAKHANI
16	ARSHAD SULTAN	43	FARZANA MUNIR
17	ASDAQUE SULTAN	44	FARZANA SHAFOR
18	ATHAR SULTAN	45	HUSAIN LAWAI
19	M. HABIB UR REHMAN	46	KASHIF QAISER
20	FATEMA HABIB	47	MANSOOR & MOMINA
21	ABDUL HAROON	48	MASHMOOMA ZEHRA MAJEED
22	AES SCHOOL FOR GIRLS (MAIN CAMP)	49	RAHAT ALAM
23	AES SCHOOL FOR GIRLS (OVERSEAS CAMP)	50	RASHIDA AMIN
24	ANJUM IQBAL	51	SAMIR S. AMIR
25	AYESHA NAFEEES	52	SHEHNAZ A. SALEEM
26	KASHIF QAISER	53	STAR CORPORATION
27	R. MUHAMMAD & SONS	54	SYED SABIR HASNAIN ZAIDI

Zakat 2025

S.No.	Name	S.No.	Name
55	ANJUM HAI	82	RAKSHANDA
56	CDC TRUSTED AL AMEEN ISLAMIC ENERGY FUNDS	83	RAMAIZ MANSOOR
57	SOHAIL OSMAN ALI	84	RASHIDA MUSHTAQ DAWOOD
58	ZAHABIYA CHEMICAL INDUSTRIES	85	SALMAN AHMED FARID
59	AZHAR ALI HASHMAT	86	SALMAN AHMED USMANI
60	MISBAH MAJEED	87	SHEIKH IMRAN UL HAQUE
61	MUHAMMAD ALY	88	SOHAIL
62	PHARMATEC PAKISTAN PRIVATE LIMITED	89	SUMAIRA SHIPA
63	CDC TRUSTED AL AMEEN ISLAMIC R.S.F.E.S.F	90	SYED ISRAR AHMED
64	AYAZ KHAN	91	SYED RIZWAN HYDER RIZVI
65	ALMAS FEROZ	92	TARIQ HAMEED
66	HELIX PHARMA PVT. LTD.	93	ZIA UN NABI
67	KHALED NIZAMI	94	SOHAIL AHMED NOMANI
68	LAKHANI SECURITIES PVT. LTD.	95	MUHAMMAD HARIS JAVAID SHAIKH
69	LT. CDR. MOHSIN AKHTAR	96	SHAIKH MUHAMMAD ARMAN HUSSAIN
70	M. R. MEHKARI & TAZEEM MEHKARI	97	SHAISTA ASIF
71	MAQSOOD	98	MOHAMMAD OMER
72	MASOOD MUMTAZ RATHORE	99	FEHMEDA NASEEM
73	MOHAMMAD SIDDIQUE	100	MUHAMMAD ASIF KAPADIA
74	MOHAMMAD SOHAIL	101	MUHAMMAD JAMIL AWAN
75	MR. AFTAB Q. MUNSHI	102	ATEKA GOYNS
76	MUHAMMAD AMAN KHAN	103	FAIZAN
77	MUHAMMAD SALMAN NINI	104	FOZIA QURESHI
78	NASEEM AKHTAR	105	KHALID SHAIKH
79	NIZAMI FAMILY	106	NAJMA DAWOOD DADABHOY
80	NUSRAT KHANAM	107	SAMINA ASIF
81	PAK AGRO OIL MILLS PVT. LTD.	108	SHUJAAT SHEIKH

Zakat 2025			
S.No.	Name	S.No.	Name
109	SOUVENIR TRADING CO.	136	USMAN FAROOQI
110	SYED SADIA JAMAL	137	ZUBAIDA JAMEEL ZAKARIA
111	ZUBAIRA		
112	CDC TRUSTED AL AMEEN ISLAMIC ENERGY AAF		
113	CDC TRUSTEE AL-AMEEN ISLAMIC		
114	CDC TRUSTEE AL-AMEEN ISL R.S		
115	ABDUL AZIZ		
116	SUROOR AMIN FARUQI		
117	ABDUL AZIZ		
118	ABDUL REHMAN FAROOQ		
119	BRIG. ASIF RASHID		
120	JUNAID MALIK		
121	KHALIL UR REHMAN		
122	KULSUM KASMANI		
123	MANSOOR ALI KHAN		
124	MOHD. JEHANGIR SALEEM		
125	MONA ASIF		
126	NAHEED AZIZ		
127	NASEEM IFTIKHAR		
128	NASRAT		
129	REHANA MOINUDDIN		
130	SAGHIRA AJAZ ALI		
131	SEEMINN SHAFI		
132	SHAHZADA MAQBOOL		
133	SHAIKH KHALID AHMED		
134	TAHIRA REZA		
135	TARIQ SHAIKH		

DONATIONS 2025 (INDIVIDUAL)			
S.No.	Name	S.No.	Name
01	Faiz Ur Rehman	30	Shazia Khan
02	Michael H Y Tong		
03	Naseema Begum (Late)		
04	Abdul Razak Dawood		
05	Shaheen Amin		
06	Nadia Khan		
07	Sohail		
08	Abbas Mooraj		
09	Shaukat Ellahi Shaikh		
10	Ahmed Gul Khan		
11	Aqueel E. Merchant		
12	Mehnaz		
13	Rehan Muhammad Shaikh		
14	Shirin Fali Mobed		
15	Khawaja M Usman		
16	Humaira Ahmad		
17	Zubair Ahmed Farid		
18	Fatima Iqbal Hussain		
19	Kamran Yousuf Mirza		
20	Khorshed H. Dinshaw & Mr. Hoshang Dinshaw		
21	Naheed Aziz		
22	Raza Ellahi		
23	Zakria		
24	Abid David Massey		
25	Ambreen Shahid		
26	Ayaz Mahmood Khan		
27	Linda		
28	Nireen Asad		
29	Romina Rahim Mirza		

DONATIONS 2025 (CORPORATE Sponsor Centre)			
S.No.	Name	S.No.	Name
01	Government of Sindh - Health Department	30	Inshipping (Private) Limited
02	Government of Sindh - DEPD	31	Kandawalla Trust
03	HBL Foundation	32	The Mama Parsi Girls Secondary School
04	Pakistan Petroleum Limited	33	M/s. GoodLuck Corporation
05	German Consulate General, Karachi		
06	Bank Alfalah		
07	Bank Alfalah Islamic		
08	Dawood Habib Memorial Trust		
09	Jubilee Life Insurance Co.		
10	Human Development Foundation		
11	MCBFSL Trustee ABL Islamic Stock Fund		
12	Mohammad Amin Wake Estate		
13	AL Bader Welfare Trust		
14	Cowasjee Foundation		
15	Haji Mohammad Memorial Trust		
16	Haji Mohammad Welfare Trust		
17	Pak Arab Pipeline Company Limited		
18	Alfalah Asset Management Limited		
19	Haji Mohammad Benevolent Trust		
20	ABL Asset Management		
21	OLP Financial Services Pakistan Limited		
22	Hospital Supply Corporation		
23	Pakistan Bait ul Mal		
24	Muller & Phipps Pakistan (Private) Limited		
25	Jubilee Life Insurance Company Limited		
26	i-care Foundation		
27	Mumtaz Hashmi Foundation		
28	CDC-Trustee NIT Islamic Equity Fund		
29	K Electric		

Auditor's Report



INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF GOVERNORS OF MARIE ADELAIDE LEPROSY CENTRE

Opinion

We have audited the accompanying financial statements of **MARIE ADELAIDE LEPROSY CENTRE (The Organization)**, which comprise the statement of financial position as at December 31, 2025, and the related income and expenditure account, the statement of comprehensive income, the statement of changes in accumulated fund and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2025 and of its financial performance, and its cash flows for the year then ended in accordance with accounting and reporting standards as applicable in Pakistan.

Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Board of Governors for the Financial Statements

The management is responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting and reporting standards as applicable in Pakistan, and for such internal control as the management 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, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

The Board of Governors are responsible for overseeing the Organization'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 the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization 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 Governors 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 Zulfikar Ali Causer.

KARACHI

DATED: 24 JUN 2026

UDIN: 'AR2025100678XrswbqLI

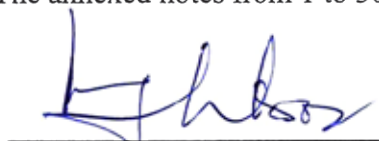


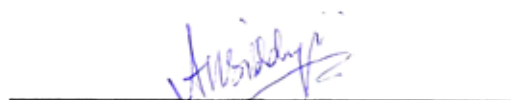
BDO EBRAHIM & CO.
CHARTERED ACCOUNTANTS

**MARIE ADELAIDE LEPROSY CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025**

	Note	2025 ------(Rupees)-----	2024
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	7	200,149,235	116,500,988
Long-term investments	8	282,544,009	246,161,223
		<u>482,693,244</u>	<u>362,662,211</u>
CURRENT ASSETS			
Inventories	9	18,420,041	14,973,207
Advances, prepayments, deposits and receivables	10	43,003,008	40,934,375
Short-term investments	11	56,502,032	55,858,382
Accrued mark-up	12	130,476,678	99,320,229
Cash and bank balances	13	261,965,098	168,870,664
		<u>510,366,857</u>	<u>379,956,857</u>
TOTAL ASSETS		<u>993,060,101</u>	<u>742,619,068</u>
LIABILITIES			
NON-CURRENT LIABILITIES			
Staff retirement benefits	14	63,543,923	33,915,272
CURRENT LIABILITIES			
Accounts payable	15	16,693,100	14,748,948
Leave encashment	16	43,700,665	18,703,429
TOTAL LIABILITIES		<u>123,937,688</u>	<u>67,367,649</u>
NET ASSETS		<u>869,122,413</u>	<u>675,251,419</u>
REPRESENTED BY:			
Unrestricted funds:			
- General funds		194,835,652	185,065,950
Restricted funds:			
- Deferred income	17	408,530,003	250,230,511
- Endowment fund	18	265,756,758	239,954,958
		<u>674,286,761</u>	<u>490,185,469</u>
		<u>869,122,413</u>	<u>675,251,419</u>
CONTINGENCIES AND COMMITMENTS	19		

The annexed notes from 1 to 30 form an integral part of these financial statements.


Chief Executive Officer

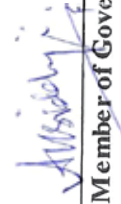

Member of Governing Body

MARIE ADELAIDE LEPROSY CENTRE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2025

Note	2025		2024				
	Unrestricted	Restricted- deferred income	Total	Unrestricted	Restricted- deferred income	Total	
	----- (Rupees) -----						
INCOME							
Donation income	17	16,266,192	928,520,813	944,787,005	-	673,912,171	673,912,171
Other income:							
Unrestricted	20	23,106,965	-	23,106,965	21,672,160	-	21,672,160
Restricted-deferred income		-	14,231,172	14,231,172	-	18,995,723	18,995,723
		39,373,157	942,751,985	982,125,142	21,672,160	692,907,893	714,580,053
EXPENDITURE							
Salaries and training expenses	17	-	(449,452,291)	(449,452,291)	-	(342,151,508)	(342,151,508)
Operational expenses	17	-	(441,463,421)	(441,463,421)	-	(315,214,362)	(315,214,362)
Administration expenses (Operations)	17	-	(51,836,273)	(51,836,273)	-	(35,542,024)	(35,542,024)
Depreciation	7	(29,603,454)	-	(29,603,454)	(20,725,499)	-	(20,725,499)
Total expense for the year		(29,603,454)	(942,751,985)	(972,355,440)	(20,725,499)	(692,907,893)	(713,633,392)
Surplus for the year		9,769,702	-	9,769,702	946,661	-	946,661

The annexed notes from 1 to 30 form an integral part of these financial statements.


Chief Executive Officer


Member of Governing Body

**MARIE ADELAIDE LEPROSY CENTRE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2025**

	2025		2024	
	Unrestricted	Restricted	Unrestricted	Restricted
	(Rupees)			
Surplus for the year	9,769,702	-	9,769,702	946,661
				-
				946,661
Other comprehensive income for the year				
Item that may be reclassified subsequently to income and expenditure account	-	-	-	-
Item that will not be reclassified subsequently to income and expenditure account	-	-	-	-
Total comprehensive income for the year	9,769,702	-	9,769,702	946,661

The annexed notes from 1 to 30 form an integral part of these financial statements.



Chief Executive Officer



Member of Governing Body

**MARIE ADELAIDE LEPROSY CENTRE
STATEMENT OF CHANGES IN ACCUMULATED FUND
FOR THE YEAR ENDED DECEMBER 31, 2025**

	----- Restricted funds -----			
	Unrestricted funds	Endowment Fund (note 18)	Deferred income	Total
	General fund		Sub-Total	
Balance as at January 01, 2024	184,119,289	196,004,762	191,251,948	571,375,999
Surplus for the year	946,661	-	-	946,661
Donation received during the year	-	12,215,234	732,890,733	745,105,967
Other income:				
Return on investment and bank profit	-	31,734,962	18,995,723	50,730,685
Expenses incurred during the year	-	-	(692,907,893)	(692,907,893)
Balance as at December 31, 2024	185,065,950	239,954,958	250,230,511	675,251,419
Surplus for the year	9,769,702	-	-	9,769,702
Donation received during the year	-	-	1,086,820,308	1,086,820,308
Other income:				
Return on investment and bank profit	-	25,801,800	14,231,172	40,032,972
Expenses incurred during the year	-	-	(942,751,985)	(942,751,985)
Balance as at December 31, 2025	194,835,652	265,756,758	408,530,006	869,122,416

The annexed notes from 1 to 30 form an integral part of these financial statements.



Chief Executive Officer



Member of Governing Body

**MARIE ADELAIDE LEPROSY CENTRE
CASH FLOWS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2025**

	Note	2025 ------(Rupees)-----	2024
CASH FLOWS FROM OPERATING ACTIVITIES:			
Surplus for the year		9,769,702	946,661
Adjustments for:			
Depreciation	7.1	29,603,454	20,725,499
Return on investments and bank deposits		(31,156,449)	(51,144,812)
Provision for staff retirement benefits - leave encashment	16.1	25,172,589	10,544,239
Provision for staff retirement benefits	14.1	31,490,005	13,490,009
Gain on disposal of property and equipment	20	(650,000)	(3,500)
Net cash generated from / (used in) operations before working capital changes		64,229,301	(5,441,904)
(Increase) / decrease in current assets:			
Inventories		(3,446,834)	(4,153,896)
Advances, deposits and receivables		(2,068,633)	17,594,746
Increase in current liabilities:			
Accounts payable		1,944,157	5,047,429
Restricted funds - endowment fund		25,801,800	43,950,196
Net cash generated from operations		86,459,791	56,996,571
Payments of staff retirement benefits		(2,036,707)	(2,908,216)
Net cash generated from operating activities		84,423,084	54,088,355
CASH FLOWS FROM INVESTING ACTIVITIES			
Additions to long term investments		(52,419,965)	-
Purchase of property and equipment	7.1	(113,251,702)	(33,539,470)
Proceeds from disposal of property and equipment		127,462	83,500
Additions to short term investments		(56,502,032)	-
Short term investments made		55,858,382	-
Proceeds from long term investments		16,037,177	-
Mark-up received on investments and bank deposits		14,753,703	18,995,723
Net cash used in investing activities		(135,396,975)	(14,460,247)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received in funds in respect of:			
Donations received during the year		1,086,820,309	732,890,733
Expenditures made from the funds		(942,751,985)	(692,907,893)
Net cash generated from financing activities		144,068,324	39,982,840
Net increase in cash and cash equivalents		93,094,433	79,610,948
Cash and cash equivalents at beginning of the year		168,870,664	89,259,716
Cash and cash equivalents at end of the year	25	261,965,098	168,870,664

The annexed notes from 1 to 30 form an integral part of these financial statements.


Chief Executive Officer


Member of Governing Body

**MARIE ADELAIDE LEPROSY CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

1 LEGAL STATUS

Marie Adelaide Leprosy Centre (the Organization) is currently registered under the Societies Registration Act XXI of 1860 on 28 Feb 1981. The registered office of the Organization is situated at AM-21 Marium Manzil, off Shahrah-e-Liaquat, Saddar, Karachi.

2 NATURE OF ACTIVITIES

2.1 The Organization is a not-for-profit organization, with a prime objective of detection, treatment, control, cure and eradication of leprosy from Pakistan and rehabilitation of leprosy patients as well as research with regard to leprosy. The organization, in collaboration with the Government and various donors organizes programs, schemes and seminars to spread awareness with respect to leprosy and provides training for the achievement of the objective.

2.2 Subsequent to its establishment, the Organization has expanded its aim from the cure of leprosy to tuberculosis and eye diseases as well. The Organization also involves in several other projects as and when needed.

2.3 The organization is exempt from income tax through Commissioner of Income Tax (CIT) letter reference CIT/COS.V/2007-05/508 dated July 15, 2006. This exemption is the renewal of approval under section 2(36)(c) of the Income Tax Ordinance, 2001 read with Rule 212 of the Income Tax Rules, 2002. This renewal will remain in force for the subsequent years unless withdrawn under Rule 217 of the Income Tax Rules, 2002.

3 BASIS OF PREPARATION

3.1 Basis of measurement

These financial statements have been prepared under the historical cost convention except stated otherwise elsewhere.

3.2 Statement of Compliance

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. Accounting and reporting standards as applicable in Pakistan comprise of:

- International Financial Reporting Standards (IFRSs) issued by the International Accounting Standards Board (IASB); and
- Accounting Standard for Not for Profit Organizations (Accounting Standard for NPOs) issued by ICAP.

Where provisions of the Accounting Standard for NPOs differ from the IFRSs, the provisions of the Accounting Standard for NPOs have been followed.

3.3 Functional and presentation currency

These financial statements are presented in Pakistan Rupees, which is the Organization's functional and presentation currency. All financial information presented in Pakistan Rupees has been rounded to the nearest rupees.

4 APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS TO PUBLISHED APPROVED ACCOUNTING AND REPORTING STANDARDS

4.1 New accounting standards, amendments and IFRS interpretations that are effective for the year ended December 31, 2025

The following standards, amendments and interpretations are effective for the year ended December 31, 2025. These standards, amendments and interpretations are either not relevant to the Organization's operations or did not have significant impact on the financial statements other than certain additional disclosures.

**Effective date
(annual periods
beginning on or
after)**

Amendments to IAS 21 'The Effects of Changes in Foreign Exchange Rates' - Lack of Exchangeability

January 01, 2025

The IASB issued Disclosures about Uncertainties in the Financial Statements - Illustrative examples, which amended multiple IFRS Accounting Standards to include illustrative examples demonstrating how companies can apply IFRS Accounting Standards when reporting the effects of uncertainties in their financial statements.

4.2 New accounting standards, amendments and interpretations that are not yet effective

The following standards, amendments and interpretations are only effective for accounting periods, beginning on or after the date mentioned against each of them. These standards, amendments and interpretations are either not relevant to the Organization's operations or are not expected to have significant impact on the Organization's financial statements other than certain additional disclosures.

	Effective date (annual periods beginning on or after)
Amendments to IFRS 7 'Financial Instruments: Disclosures' - Amendments regarding the classification and measurement of financial instruments	January 01, 2026
Amendments to IFRS 9 'Financial Instruments' - Amendments regarding the classification and measurement of financial instruments	January 01, 2026
Amendments to IFRS 7 'Financial Instruments: Disclosures' - Amendments regarding nature-dependent electricity contracts that are often structured as power purchase agreements (PPAs)	January 01, 2026
Amendments to IFRS 9 'Financial Instruments' - Amendments regarding nature-dependent electricity contracts that are often structured as power purchase agreements (PPAs)	January 01, 2026
Amendments to IAS 21 'The Effects of Changes in Foreign Exchange Rates' - Amendments regarding translations to a hyperinflationary presentation currency	January 01, 2027
IFRS 17 Insurance Contracts	January 01, 2027

Certain annual improvements have also been made to a number of IFRSs and IASs.

IFRS 1 'First-time Adoption of International Financial Reporting Standards' has been issued by IASB effective from July 01, 2009. However, it has not been adopted yet locally by Securities and Exchange Commission of Pakistan (SECP).

IFRS 18 'Presentation and Disclosures in Financial Statements' has been issued by IASB effective from January 01, 2027. However, it has not been adopted yet locally by Securities and Exchange Commission of Pakistan (SECP).

IFRS 19 'Subsidiaries without Public Accountability: Disclosures' has been issued by IASB effective from January 01, 2027. However, it has not been adopted yet locally by Securities and Exchange Commission of Pakistan (SECP).

IFRS 17 - 'Insurance contracts' has been notified by the IASB to be effective for annual periods beginning on or after January 1, 2023. However SECP has notified the timeframe for the adoption of IFRS - 17 which will be adopted by January 01, 2027.

5 Accounting judgements, estimates and assumptions

The preparation of financial statements in conformity with accounting and reporting standards requires management to make estimates, assumptions and use judgements that affect the application of the Organization's accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimate is revised if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.

Judgements made by the management in the application of accounting and reporting standards, as applicable in Pakistan, that have significant effect on these financial statements are described in the following notes:

- Property and equipment (notes 6.1)
- Investments in and impairment of financial assets (note 6.4)
- Inventories (note 6.5)
- Employees benefit schemes (note 6.7)
- Provisions (note 6.8)

6 MATERIAL ACCOUNTING POLICY INFORMATION

The accounting policies applied in the presentation of these financial statements are set out below. These policies have been consistently applied for the years presented, unless otherwise stated.

6.1 Property and equipment

These are stated at cost less accumulated depreciation and accumulated impairment loss, if any, except for freehold land which is stated at cost less accumulated impairment loss, if any. Cost includes expenditure directly attributable to the acquisition of an asset. The cost of self-constructed asset includes the cost of materials, direct labor and any other costs directly attributable to bring the asset to a working condition for its intended use.

Depreciation is charged to the income and expenditure account using the straight-line method at the rates stated in note 7.1. Full month depreciation is charged when asset is available for use and no depreciation is charged in the month of disposal.

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted, if appropriate. The effect of any adjustments to residual values and useful lives is recognized prospectively as a change in estimate in the income and expenditure account.

Subsequent costs are included in the asset's carrying amount or are recognized as a separate asset, as appropriate, only when it is probable that future benefits associated with the item will flow to the Organization and the cost of the item can be measured reliably. Normal repairs and maintenance are charged to statement of the income and expenditure as and when incurred. Major renewals and improvements are capitalized and the assets so replaced, if any, are retired.

An item of property and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposal are determined by comparing proceeds with the carrying amount of the relevant assets. These are taken to the income and expenditure account.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

6.2 Capital work-in-progress

Capital work-in-progress is stated at cost less accumulated impairment losses, if any, and consists of expenditure incurred in respect of operating fixed assets in the course of their acquisition, construction and installation. Assets are transferred to property and equipment when they are available for use.

6.3 Impairment of non-financial assets

The carrying amounts of non-financial assets are assessed at each reporting date to ascertain whether there is any indication of impairment. If such an indication exists, the asset's recoverable amount is estimated to determine the extent of impairment losses, if any. An impairment loss is recognized as an expense in the income and expenditure account.

The recoverable amount is the higher of an asset's fair value less cost of disposal and value-in-use. Value-in-use is ascertained through discounting of the estimated future cash flows using a discount rate that reflects current market assessments of the time value of money and the risk specific to the assets. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units).

An impairment loss is reversed if there is a change in the estimates used to determine the recoverable amount.

6.4 Financial Instruments

6.4.1 Financial assets

Classification

The Organization classifies its financial assets in the following three categories:

- to be measured at fair value through other comprehensive income (FVOCI);
- to be measured at fair value through profit or loss (FVTPL); and
- to be measured at amortized cost.

The classification depends on the Organization's business model for managing the financial assets and the contractual terms of cash flows.

Business model:

The Organization determines its business model at the level that best reflects how it manages groups of financial assets to achieve its business objective.

The Organization's business model is not assessed on an instrument-by-instrument basis, but at a higher level of aggregated portfolios and is based on observable factors such as:

- The objectives for the portfolio, in particular, whether management's strategy focuses on earning contractual revenue, maintaining a particular yield profile, matching the duration of the financial assets to the duration of the liabilities that are funding those assets or realizing cash flows through the sale of the assets;
- How the performance of the business model and the financial assets held within that business model are evaluated and reported to the Organization's key management personnel;
- The risks that affect the performance of the business model (and the financial assets held within that business model) and, in particular, the way those risks are managed; and
- The expected frequency, value and timing of sales are also important aspects of the Organization's assessment. However, information about sales activity is not considered in isolation, but as part of an overall assessment of how the Organization's stated objective for managing the financial assets is achieved and how cash flows are realized.

The business model assessment is based on reasonably expected scenarios without taking 'worst case' or 'stress case' scenarios into account.

Eventually, the financial assets fall under either of the following three business models:

- i) Hold to Collect (HTC) business model: Holding assets in order to collect contractual cash
- ii) Hold to Collect and Sell (HTC&S) business model: Collecting contractual cash flows and selling financial assets- FVOCI
- iii) Other business models: Resulting in classification of financial assets as FVTPL

A financial asset is initially measured at fair value plus, for a financial asset not measured at FVTPL, transaction costs that are directly attributable to its acquisition.

Transaction costs of financial assets carried FVTPL are charged to the income and expenditure account.

Subsequent Measurement

Amortized cost Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortized cost. Interest income from these financial assets, impairment loss, foreign exchange gain and loss, and gain or loss arising on derecognition are recognized directly in income and expenditure account.

Fair value through other Financial assets at fair value through other comprehensive income are held within a business model whose objective is achieved by both collecting contractual cash income flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Fair value through profit or loss Assets that do not meet the criteria for amortized cost or fair value through other comprehensive income or assets that are designated at fair value through profit or loss using fair value option, are measured at fair value through profit or loss. A gain or loss on debt investment that is subsequently measured at fair value through profit or loss is recognized in income and expenditure account in the period in which it arises.

6.4.2 Impairment of financial assets

The Organization recognizes loss allowances for Expected Credit Losses (ECLs) in respect of financial assets measured at amortized cost. The Organization measures loss allowances at an amount equal to lifetime ECLs, except for the following, which are measured at 12-month ECLs:

- debt securities that are determined to have low credit risk at the reporting date; and
- other debt securities and Organization balances for which credit risk (i.e. the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

Loss allowances for other receivables are always measured at an amount equal to lifetime ECLs. When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the Organization considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Organization's historical experience and information.

The Organization assumes that the credit risk on a financial asset has increased significantly if it is more than past due for a reasonable period of time. Lifetime ECLs are the ECLs that result from all possible default events over the expected life of a financial asset. 12-month ECLs are the portion of ECLs that result from default events that are possible within the 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months). The maximum period considered when estimating ECLs is the maximum contractual period over which the Organization is exposed to credit risk.

Loss allowances for financial assets measured at amortized cost are deducted from the gross carrying amount of the assets.

The gross carrying amount of a financial asset is written off when the Organization has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. The Organization individually makes an assessment with respect to the timing and amount of write-off based on whether there is a reasonable expectation of recovery. The Organization expects no significant recovery from the amount written off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Organization's procedures for recovery of amounts due.

6.4.3 De-recognition

Financial assets are derecognized when the rights to receive cash flows from the financial assets have expired or have been transferred and the Organization has transferred substantially all risks and rewards of ownership.

6.4.4 Financial liabilities

Financial liabilities are recognized at the time when the Organization becomes a party to the contractual provisions of the instrument. Financial liabilities at amortized cost are initially measured at fair value less transaction costs. Financial liabilities at fair value through profit or loss are initially recognized at fair value and transaction costs are expensed in the income and expenditure account.

Financial liabilities, other than those at fair value through profit or loss, are subsequently measured at amortized cost using the effective yield method. A financial liability is derecognized when the obligation under the liability is discharged, cancelled or expired. Where an existing financial liability is replaced by another from the same lender or on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange and modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in respective carrying amounts is recognized in income and expenditure account.

6.4.5 Offsetting of financial assets and financial liabilities

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position only when there is a legally enforceable right to set-off the recognized amounts and there is an intention to settle either on a net basis or to realize the asset and to settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or Organizationruptcy of the Organization or the counterparty.

6.5 Inventories

These are valued at lower of cost and net realizable value.

Cost is determined using first-in-first-out (FIFO) basis except for those in transit which are stated at invoice price plus other charges paid thereon up to the statement of financial position date.

Provision, if required, is made in the financial statements for slow moving, obsolete and unusable items to bring their carrying value down to net realizable value (NRV).

NRV signifies the estimated selling price in the ordinary course of business less the estimated cost of completion and the estimated costs necessary to make the sale.

6.6 Advances, prepayments, deposits and other receivables

These are stated at cost which is the fair value of the consideration and subsequently measured at amortized cost using the effective interest rate method less an allowance for expected credit losses, if any. Allowance for expected credit losses is based on lifetime ECLs that result from all possible default events over the expected life of the financial assets.

6.7 Employees benefit schemes

Provident fund

The Organization operates a recognized provident fund for its permanent employees. Equal monthly contributions are made to the fund both by the Organization and the employees in accordance with the rules of the scheme at the rate of 5.91% per annum. The contributions made by the Organization are recognized as employee benefit expense when they are due.

Pension fund

MALC operates a self-contributory pension fund scheme for all eligible employees who have completed the minimum qualifying period of service. Contributions are made to the Fund by the employees and the organization is not liable in this respect.

Staff compensated absences

The Organization accounts for the liability in respect of employees' compensated absences for the year in which it is earned. The Organization provides for its estimated liability towards leaves accumulated by employees on an accrual basis using current salary levels. The amount is based on the management's best estimate and no actuarial services are obtained in this regard.

Gratuity

The Organization operates a retirement benefit scheme for all employees who have completed prescribed period of service in accordance with service rules of the Organization. Retirement benefit is calculated on the basis of last drawn gross salary and length of service of the employees on the assumption that such benefits are payable to all employees at the end of the accounting year.

6.8 Provisions

Provisions are recognized in the statement of financial position when the Organization has a legal or constructive obligation as a result of past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. However, provisions are reviewed at each reporting date and adjusted to reflect current best estimate.

6.9 Funds

6.9.1 Restricted funds:

6.9.1.1 Deferred income

A contribution which is subject to externally imposed stipulations that specify the purpose for which the contributed asset or fund is to be used is called externally restricted donations. Externally restricted contributions for expenses of one or more future periods are accumulated in the statement of financial position as deferred contributions and recognized as revenue in the income and expenditure account in the same period or periods as the related expenses are recognized. Restricted contributions for the purchase of capital assets that will be depreciated are deferred and recognized as revenue in the income and expenditure account on the same basis as the depreciation expense related to the acquired capital assets. Restricted contributions for the purchase of capital assets, which will not be amortized are recognized directly as an increase in net assets upon purchase of capital assets.

6.9.1.2 Endowment Fund

Endowment Fund represents surplus set aside by the Organization for meeting unforeseen expenses. Endowment fund is subject to internally imposed stipulations.

The net investment income earned, to the extent attributable to restricted contributions including endowment contribution / fund, are recognized as increase or decrease in the deferred contribution balance and endowment fund as the case may be.

6.9.2 General funds

Funds received for ongoing operations, without any restrictions on utilization, are classified as unrestricted fund. These funds are recognized as income when received. The expenses incurred against such funds are recognized in the income and expenditure account as and when incurred.

6.10 Creditors, accrued and other liabilities

Liabilities for creditors, accrued and other liabilities payable are carried at cost which is the fair value of the consideration to be paid in future for goods and services received.

6.11 Income recognition

- Donations (other than restricted donation) are recognized as income as and when received.
- Income on Organization deposits (including term deposits receipt) and government securities is recognized at effective yield on time proportion basis.
- Miscellaneous income, if any, is recognized as and when received.

6.12 Cash and cash equivalents

Cash and cash equivalents are stated at cost. For the purpose of statement of cash flows, cash and cash equivalent comprises of cash in hand, balances with Organizations in current and deposit accounts.

6.13 Foreign currency translation

Foreign currency transactions are translated to Pakistan Rupees at exchange rates prevailing on the date of transaction. All monetary assets and liabilities in foreign currencies at the reporting date are translated into Pakistan Rupees at the rates of exchange prevailing on the reporting date. Exchange differences, if any, are included in income and expenditure account.

6.14 Expenses

All expenses are recognized in the income and expenditure account as and when incurred.

6.15 Related party transactions

Transactions with related parties are based on agreed terms using normal commercial rates on the same terms and conditions as third party transactions as approved by the Board of Governors.

6.16 Taxation

The organization is exempt from income tax through Commissioner of Income Tax (CIT) letter reference CIT/COS.V/2007-05/508 dated July 15, 2006. This exemption is the renewal of approval under section 2(36)(c) of the Income Tax Ordinance, 2001 read with Rule 212 of the Income Tax Rules, 2002. The organization has currently obtained tax exemption valid up to June 30, 2026. Accordingly, no provision for taxation has been made in these financial statements.

	Note	2025 ----- (Rupees)	2024 -----
7 PROPERTY AND EQUIPMENT			
Operating fixed assets	7.1	<u>200,149,235</u>	<u>116,500,988</u>

7.1 Property and equipment

	Owned								
	Building	Freehold Land	Furniture and Fixtures	Computer & Equipment	Motorcycle - 2W	Vehicle - 4W	Office Equipment	Total	
Rupees									
7.2	Opening net book value								
	Net carrying value basis								
	year ended December 31, 2025								
	Opening net book value	8,654,727	30,697,449	952,196	8,292,822	1,586,829	26,165,309	40,151,655	116,500,987
	Addition (at cost)		470,000	257,564	10,325,406	1,059,500	56,698,972	44,440,260	113,251,702
	Transfer from CWIP								
	Disposal (NBV)								
	Depreciation charged	(1,843,927)		(255,674)	(3,065,706)	(393,723)	(6,970,047)	(17,074,378)	(29,603,454)
	Closing net book value	6,810,800	31,167,449	954,086	15,552,522	2,252,606	75,894,234	67,517,537	200,149,235
Gross carrying value basis	year ended December 31, 2025								
	Cost / revalued amount	28,131,113	31,167,449	6,147,753	28,105,433	11,421,494	160,403,505	185,499,310	450,876,058
	Accumulated depreciation	(21,320,313)		(5,193,667)	(12,552,911)	(9,168,888)	(84,509,271)	(117,981,773)	(250,726,823)
	Net book value	6,810,800	31,167,449	954,086	15,552,522	2,252,606	75,894,234	67,517,537	200,149,235
Net carrying value basis	year ended December 31, 2024								
	Opening net book value	10,498,655	26,019,746	209,518	6,040,300	2,051,242	17,471,900	36,717,954	99,009,315
	Addition (at cost)	-	-	912,553	4,397,613	-	12,038,870	16,190,434	33,539,470
	Transfer from CWIP	-	4,757,703	-	-	-	-	-	4,757,703
	Disposal (NBV)	-	(80,000)	-	-	-	-	(1)	(80,001)
	Depreciation charged	(1,843,927)	-	(169,875)	(2,145,091)	(464,413)	(3,345,461)	(12,756,733)	(20,725,499)
	Closing net book value	8,654,728	30,697,449	952,196	8,292,822	1,586,829	26,165,310	40,151,654	116,500,988
	Gross carrying value basis	year ended December 31, 2024							
		Cost / revalued amount	28,131,113	30,697,449	5,890,189	17,883,873	10,361,994	103,704,533	141,110,049
Accumulated depreciation		(19,476,385)	-	(4,937,993)	(9,591,051)	(8,775,165)	(77,539,223)	(100,958,396)	(221,278,212)
Net book value		8,654,728	30,697,449	952,196	8,292,822	1,586,829	26,165,310	40,151,654	116,500,988
Depreciation rate (% per annum)		10%	-	20%	20%	10%	10%	20%	

Note

Operating net book value
 year ended December 31, 2025
 Net carrying value basis
 Opening net book value
 Addition (at cost)
 Transfer from CWIP
 Disposal (NBV)
 Depreciation charged
 Closing net book value

Gross carrying value basis
 year ended December 31, 2025
 Cost / revalued amount
 Accumulated depreciation
 Net book value

Operating net book value
 year ended December 31, 2024
 Net carrying value basis
 Opening net book value
 Addition (at cost)
 Transfer from CWIP
 Disposal (NBV)
 Depreciation charged
 Closing net book value

Gross carrying value basis
 year ended December 31, 2024
 Cost / revalued amount
 Accumulated depreciation
 Net book value

Depreciation rate (% per annum)

7.1.1 As at December 31, 2025, operating fixed asset includes fully depreciated asset amounting to cost of Rs. 179 million (2024: Rs. 175 million).

7.2 Freehold land includes an amount of Rs. 4,757,703, the title to which has not yet been transferred due to certain legal and procedural issues. However, the Organization has possession and control of the land. The Organization has constructed a workshop on it and is deriving substantial benefits therefrom.

	Note	2025 ------(Rupees)-----	2024
8 LONG-TERM INVESTMENTS			
Term deposit receipts	8.1	<u>282,544,009</u>	<u>246,161,223</u>
8.1 These represent fixed-term deposits held with commercial banks. The interest rate on these deposits ranges from 10.5% to 18% (2024: 11.5% to 18% per annum), with maturities ranging from March 06, 2027 to April 03, 2030.			
8.2 These include term deposit receipts amounting to Rs. 128 million (2024 Rs.128 million) for endowment fund.			
9 INVENTORIES			
General supplies		6,736,207	7,398,352
Medicines:			
Local		<u>10,518,798</u>	<u>6,199,423</u>
Imported		<u>1,165,036</u>	<u>1,375,432</u>
		<u>11,683,834</u>	<u>7,574,855</u>
		<u>18,420,041</u>	<u>14,973,207</u>
10 ADVANCES, PREPAYMENTS, DEPOSITS AND RECEIVABLES			
Advances to			
Employees		165,658	1,071,634
Centers	10.1	23,381,904	18,617,959
Others		<u>1,545,735</u>	<u>549,370</u>
		<u>25,093,297</u>	<u>20,238,963</u>
Prepayments		1,620,227	1,548,014
Deposits		2,840,000	2,040,000
Other receivables	10.2	1,672,169	6,015,450
Advance income tax		<u>11,777,315</u>	<u>11,091,948</u>
		<u>43,003,008</u>	<u>40,934,375</u>
10.1 This includes advances made to multiple centers including Rah-e-Najat, NRO Sindh, Balochistan centers and Mercy Corps Center.			
10.2 This represents foreign donations receivables from World Health Organization.			
11 SHORT-TERM INVESTMENTS			
Term deposit receipts	11.1	<u>56,502,032</u>	<u>55,858,382</u>

- 11.1 These represents fixed-term deposit held with commercial banks. Interest rate on these deposits is 10.5% per annum (2024: 20.9% per annum) and will mature latest by December 2026. These represents term deposit receipts amounting to Rs. 56.502 million (2024: Rs. 55.858 million) for endowment fund.

	Note	2025 ------(Rupees)-----	2024
12 ACCRUED MARK-UP			
Mark-up accrued on term deposit receipts-long term investment	12.1	129,138,658	90,276,492
Mark-up accrued on term deposit receipts-short term investment	12.1	1,338,020	9,043,737
		<u>130,476,678</u>	<u>99,320,229</u>

- 12.1 These includes accrued interest to Rs. 57.75 million (2024: Rs.28.6 million) for endowment fund.

13 CASH AND BANK BALANCES

Cash in hand		59,976	63,510
Cash with bank:			
- Current accounts		50,603,155	60,343,295
- Savings accounts	13.1	211,301,966	108,463,859
		<u>261,905,121</u>	<u>168,807,154</u>
		<u>261,965,097</u>	<u>168,870,664</u>

- 13.1 The profit rate on saving accounts ranges from 7.25% to 11 % (2024: 7.25% to 20.5%) per annum. This include bank balance of Rs. 0.28 million (2024: Rs. 20.09 million) for endowment fund.

14 STAFF RETIREMENT BENEFIT

Gratuity	14.1	<u>63,543,923</u>	<u>33,915,272</u>
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14.1 Movement in staff retirement benefits - gratuity

Balance at beginning of the year	33,915,272	22,614,648
Provision for the year	31,490,005	13,490,009
Less: payments made during the year	<u>(1,861,354)</u>	<u>(2,189,385)</u>
	<u>63,543,923</u>	<u>33,915,272</u>

	Note	2025 ------(Rupees)-----	2024
15 ACCOUNTS PAYABLE			
Performance allowance payable		3,196,432	2,898,465
Creditors for goods		1,305,415	2,098,750
Accrued expenses	15.1	2,934,843	3,234,671
EOBI contribution payable		861,600	650,442
Others payable	15.2	8,394,810	5,866,620
		<u>16,693,100</u>	<u>14,748,948</u>

15.1 This includes accrual of utility bills, salary payable and audit fee payable.

15.2 This includes payables to various centres against reimbursement of their petty expenses.

16 LEAVE ENCASHMENT

Leave encashment	16.1	<u>43,700,665</u>	<u>18,703,429</u>
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16.1 Movement in staff retirement benefits - leave encashment

Balance at beginning of the year	18,703,429	8,878,021
Provision for the year	25,172,589	10,544,239
Less: payments made during the year	(175,353)	(718,831)
Balance at the end of the year	<u>43,700,665</u>	<u>18,703,429</u>

[illegible]

17.1 DEFERRED INCOME

Project Name	Rupees			
	Opening balance	Received	Expensed out	Net transfer to deferred income
DAHW (Deutsche Lepra-Und-tuberkulosehilfe e.v)	-	-	-	-
SPIRO	2,193,511	-	(2,193,511)	(2,193,511)
GLRA-CBID (Germen Leprosy and TB Relief Association)	3,456,258	-	(3,456,258)	(3,456,258)
GADAP	1,572,627	-	(1,572,627)	-
DEPD BADIN (Department for empowerment of persons with disability)	-	1,917,205	-	1,917,205
SPIRO	-	32,803,330	-	32,803,330
MINCH (Mother and Child Health)	-	2,468,558	-	2,468,558
BGF (Bilgates Foundation)	12,281,144	8,665,626	(12,281,144)	8,665,626
MDP (Manghopir Development Program)	2,129,864	1,249,337	(2,129,864)	1,249,337
Mercy Corps - Global Fund	26,090,788	33,579,593	(26,090,788)	33,579,593
DPDF (Doctor PFAU Discussionary Fund)	4,205,118	3,991,657	(4,205,118)	3,991,657
REN KG (Rah-e Nijaat Khamiso Goth)	31,032,414	28,594,348	(31,032,414)	28,594,348
DAHW FLOOD (Deutsche Lepra - Und-tuberkulosehilfe e.v)	12,530,676	14,876,932	(12,530,676)	14,876,932
NALC (Northern areas Leprosy Center)	-	32,140,514	-	32,140,514
SINDH (Sindh Leprosy Center)	11,635,360	6,600,092	(11,635,360)	6,600,092
Flood Relief Fund	-	1,375,267	-	1,375,267
Government of Sindh	10,160,373	13,641,709	(10,160,373)	13,641,709
REN AG (Rah-e Nijaat Adam Goth)	21,592,177	16,195,552	(21,592,177)	16,195,552
DEPD AG (Department for empowerment of persons with disability)	18,233,007	17,914,047	(18,233,007)	17,914,047
CBR (Community Based Rehabilitation)	-	1,504,923	-	1,504,923
DAHW-LTC (Deutsche Lepra-Und-tuberkulosehilfe e.v Mapping)	9,532,035	-	(9,532,035)	-
DEPD MATLI (Department for empowerment of persons with disability)	689,962	551,167	(689,962)	551,167
DAHW-MAP (Deutsche Lepra-Und-tuberkulosehilfe e.v Leprosy Transmission in children -Sindh)	3,385,350	1,775,769	(3,385,350)	1,775,769
DEPD K&L (Department for empowerment of persons with disability)	-	46,845,619	-	46,845,619
DAHW SDR-PEP (Deutsche Lepra - Und-tuberkulosehilfe e.v (Single Dose))	36,425,497	-	(36,425,497)	-
DAHW RLS (Deutsche Lepra - Und-tuberkulosehilfe e.v (reducing Leprosy Related stigma)	4,303,486	2,489,983	(4,303,486)	2,489,983
DAHW ILEP-GC (Deutsche Lepra - Und-tuberkulosehilfe e.v (International Leprosy Elimination Program)/Game Changer)	5,221,045	3,916,961	(5,221,045)	3,916,961
CBM GAWADAR (Cristopher Blinden Mission)	6,237,438	3,066,535	(6,237,438)	3,066,535
Zero Leprosy Project (Deutsche Lepra - Und-tuberkulosehilfe e.v)	27,321,381	28,767,665	(27,321,381)	28,767,665
DAHW Self Care (Deutsche Lepra - Und-tuberkulosehilfe e.v)	-	56,383,988	-	56,383,988
DEPD LARKANA (Department for empowerment of persons with disability)	-	908,080	-	908,080
HBLF	-	2,820,649	-	2,820,649
IMPACTS CARITAS	-	4,296,703	-	4,296,703
CLP	-	3,700,292	-	3,700,292
2025	250,230,511	408,530,003	(250,230,511)	158,299,492
2024	191,251,949	250,230,511	(191,251,949)	58,978,562
				250,230,511

		2025	2024
	Note	------(Rupees)-----	
18	ENDOWMENT FUND		
Endowment fund	18.1	<u>265,756,758</u>	<u>239,954,958</u>
18.1	Movement in endowment fund during the year		
Balance at the beginning of the year		239,954,958	196,004,762
Addition during the year		-	12,215,234
Markup accrued during the year on investments made		24,407,967	30,141,132
Interest earned on bank deposit		1,393,833	1,593,830
		<u>25,801,800</u>	<u>31,734,962</u>
		<u>265,756,758</u>	<u>239,954,958</u>
18.2	Breakup of assets of endowment fund as at year end is as follows:		
Term Deposit Receipts		207,718,763	170,692,329
Cash at bank		284,965	20,209,085
Accrued interest		57,753,030	49,053,543
		<u>265,756,758</u>	<u>239,954,957</u>
19	CONTINGENCIES & COMMITMENTS		
19.1	Contingencies		
There are no contingencies as at December 31, 2025 (2024 : Nil).			
19.2	Commitments		
There are no commitments as at December 31, 2025.			
20	OTHER INCOME		
Interest income on investment		22,456,965	22,518,490
Exchange loss		-	(849,830)
Gain on disposal on property and equipment		650,000	3,500
		<u>23,106,965</u>	<u>21,672,160</u>

21 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Related parties of the Organization comprise key management personnel and retirement funds. The transactions with related parties are in the normal course of business at agreed terms. Detail of transactions and balances with related parties, other than those disclosed elsewhere in the financial statements, during the year are as follows:

	2025	2024
	----- (Rupees) -----	
Remuneration of Chief Executive	<u>7,445,256</u>	<u>6,474,132</u>

22 REMUNERATION TO CHIEF EXECUTIVE OFFICER, EXECUTIVE AND DIRECTORS

The aggregate amount charged in these financial statements against remuneration of the director and an executive of the Organization are as follows:

	2025			2024		
	Chief Executive Officer	Directors	Total	Chief Executive Officer	Directors	Total
	----- Rupees -----					
Remuneration	5,885,580	6,451,296	12,336,876	5,449,608	5,656,380	11,105,988
Medical allowance	588,552	645,132	1,233,684	544,956	565,644	1,110,600
Bonus	-	60,000	60,000	-	85,000	85,000
Leave encashment	-	126,099	126,099	-	259,251	259,251
	<u>6,474,132</u>	<u>7,282,527</u>	<u>13,756,659</u>	<u>5,994,564</u>	<u>6,566,275</u>	<u>12,560,839</u>
Number of persons	1	2	3	1	2	3

22.1 The current and corresponding year figures include remunerations of Organization's Executives whose basic salary exceeds twelve hundred thousand rupees in a financial year.

23 FINANCIAL INSTRUMENTS BY CATEGORY

Financial assets

Financial assets measured at amortized cost

Short-term investment - term deposit receipts	56,502,032	55,858,382
Long-term investment - term deposit receipts	282,544,009	246,161,223
Accrued markup	130,476,678	99,320,229
Deposits and other receivables	4,512,169	8,055,450
Bank balances	23.1 261,905,122	168,807,153
	<u>735,940,010</u>	<u>578,202,438</u>

Financial liabilities

Financial liabilities measured at amortized cost

Accounts payable	<u>16,693,100</u>	<u>14,748,947</u>
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23.1 Name Of Banks	Rating Agency	Risk rating	2025	2024
HABIB BANK	PACRA	AAA	4,802,013	1,262,422
UNITED BANK	PACRA	AAA	-	3,370,534
SONERI BANK	PACRA	AA-	2,515,497	5,717,755
BAHL ISLAMIC	PACRA	AAA	33,570,694	1,561,713
NATIONAL BANK OF PAKISTAN	PACRA	AAA	5,001	215,000
BANK AL-FALAH LIMITED	PACRA	AAA	11,963,335	912,994
SINDH BANK	PACRA	A	147,051,612	118,970,445
STANDARD CHARTERED BANK	PACRA	AAA	61,674,586	36,460,180
MEEZAN BANK LIMITED	PACRA	AAA	322,384	81,427
U MICRO FINANCE BANK	PACRA	A+	-	254,685
			<u>261,905,122</u>	<u>168,807,153</u>

23.2 Fair values of financial assets and liabilities

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arms' length transaction.

The Organization discloses the financial instruments measured in the statement of financial position at fair value in accordance with the following fair value hierarchy:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

There are no transfers during the reporting date. (2024: None)

Transfer between levels of the fair value hierarchy are recognized at the end of the reporting period during which the changes have occurred.

As at the reporting date, none of the financial instruments of the Organization are classified and measured at fair value. The carrying amount of all financial assets and liabilities reflected in the financial statements approximate their fair values.

24 FINANCIAL RISK MANAGEMENT

The Board of Governance of the Organization has overall responsibility for the establishment and oversight of the Organization's risk management framework. The Board is also responsible for developing and monitoring the Organization's risk management policies. The Organization's risk management policies are established to identify and analyze the risk faced by the Organization, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Organization's activities.

The Organization currently finances its operations mainly through donations and contributions, with a view to maintain an appropriate mix between various sources of finance to minimize risk. The Organization's risk management policies and objectives are mentioned in the following notes. The Organization's activities expose it to certain financial risks. Such financial risks emanate from various factors that include, but are not limited to market risk, credit risk and

24.1 Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument may fluctuate because of changes in market prices. Market risk comprises of three types of risks: currency risk, interest rate risk and other price risk. The Organization manages market risk by monitoring exposure in marketable securities by following the investment guidelines approved by the Board of Governance. The Investment Committee is responsible for making investment decisions and monitoring the investments made by the Organization.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Interest rate risk is the risk that the fair value of future cash flows of the financial instruments will fluctuate because of changes in the market interest rates. The Organization's exposure to the risk of changes in market interest rates relates to the Organization's investments and saving bank accounts. Management of the Organization estimates that 1% increase in the market interest rate, with all other factors remaining constant, would increase the Organization's surplus by Rs. million (2024: Rs. 4.105 million) and a 1% decrease would result in the decrease in the Organization's surplus by the same amount.

At the reporting date, the interest rate profile of the Organization's significant interest bearing financial instruments were as follows:

	Carrying amount	
	2025	2024
	----- (in Rupees) -----	
Financial assets		
Long term investment	282,544,009	246,161,223
Short term investment	56,502,032	55,858,382
Cash and bank balances-saving accounts	211,301,966	108,463,859

24.2 Credit risk

Credit risk arises from the inability of the issuers of the instruments, the relevant financial institutions or other counter parties to fulfil their contractual obligations resulting in financial loss to the Organization.

The credit risk of the Organization arises from its investments in debt securities representing failure of the investee companies in repayment of principal and / or the return due on such investments, accrued income, advances and deposits and other receivable balances.

Credit risk management

The Organization assesses all counterparties for credit risk before contracting with them. It is the Organization's policy to enter into financial contracts with reputable and creditworthy counterparties. Credit risk relating to unsettled transactions in securities is considered to be minimal as the Organization uses brokers with high creditworthiness and the transactions are settled or paid for only upon delivery. The carrying amount of financial assets represents the maximum credit exposure at the reporting date, which is:

	2025	2024
	-----Rupees-----	
Long term investment	282,544,009	246,161,223
Short term investment	56,502,032	55,858,382
Advances, prepayments, deposits and receivables	43,003,008	40,934,375
Cash and bank balances	261,965,098	168,870,664

None of the above financial assets were considered to be past due or impaired as at December 31, 2025.

24.3 Liquidity risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or other financial assets. The Organization's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, without incurring losses or risking damage to the Organization's reputation.

The following are the contractual maturities of the financial liabilities:

2025					
Carrying amount	Upto one year	One to Two years	Two to five years	After five years	
Rupees					
Financial liabilities					
Accounts payable	16,693,100	16,693,100	-	-	-

2024					
Carrying amount	Upto one year	One to Two years	Two to five years	After five years	
Rupees					
Financial liabilities					
Accounts payable	14,748,932	14,748,932	-	-	-

25 CASH AND CASH EQUIVALENTS

Cash and bank balances	<u>261,965,098</u>	<u>168,870,664</u>
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26 NUMBER OF EMPLOYEES

2025 2024

The number of employees at the balance sheet date were:

Doctors	19	18
Paramedical staff	190	145
Administrative staff	<u>202</u>	<u>162</u>
	<u>411</u>	<u>325</u>
Average no of employees at December 31, 2025	<u>368</u>	<u>308</u>

27 CORRESPONDING FIGURES

Corresponding figures have been rearranged and reclassified, wherever considered necessary. However, there have been no significant reclassification and rearrangement in these financial statements

28 SUBSEQUENT EVENTS

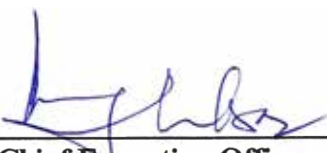
There are no subsequent events after the reporting date that require provision or disclosure in the financial statements.

29 GENERAL

Figures have been rounded off to the nearest Rupee, unless otherwise stated.

30 DATE OF AUTHORIZATION FOR ISSUE

These financial statements were approved on ~~05.06.2024~~ **05 JUN 2026** by the Governing Body of the organization.



Chief Executive Officer



Member of Governing Body

Support

Centre Adoption: PKR 3,000,000-5,000,000

Ward: PKR 3,000,000-5,000,000 (food, utilities, staff)

TB:

Supportive Medicine for TB patients during and after treatment: PKR 7,000 per patient.

Chest Camp for 250 to 350 people: PKR 200,000/-

Leprosy:

Skin Camps for 200 to 300 people: PKR 200,000/-

Supportive Medicine and Supplies during and after treatment: PKR 30,000/- per patient

Prevention of Blindness:

Cataract Surgery at MALC HQ per Person: PKR 11,500/-

Eye Surgical Camp in remote areas: PKR 800,000/-(100 surgeries)

CBID:

Assistive Devices: PKR 18,000/- per person

Income Generation: PKR 100,000/- per person

MCHC:

Nutritional Support 3 months: PKR 27,000 per child/- Consultation cost per patient: PKR 300/-

Food Hamper-PKR 10,000/- per family per month

Zakat Shari'ah Compliance Certification



ALHAMD SHARIAH ADVISORY SERVICES

(PVT) LIMITED

بسم الله الرحمن الرحيم
نحمده ونصلي على رسوله الكريم

Annual Shariah Advisor's Report *For the year ended Dec 31, 2025*

We have reviewed the Mechanism implemented by Marie Adelaide Leprosy Centre (MALC) for collection and utilization of Zakat for the year ended Dec 31, 2025 in accordance with the requirements of **Shariah Principles of Collection & Utilization of Zakat** and in our opinion the whole process is Sharia-compliant, both in letter and in spirit. Based on our review, we hereby confirm that MALC collects and spends Zakat fund in accordance with the instructions of Shariah.

CONCLUSION:

Generally, the Management of Marie Adelaide Leprosy Centre has effectively shown its sincerity to comply with Shariah Rulings in its true spirit, therefore, we are of the view that the Zakat related operations of Marie Adelaide Leprosy Centre are Shariah Compliant up to the best of our knowledge.

Mufti Uzair Bilwani
Executive Director

Mufti Abdul Rafey
Research Scholar



Dated: February 12, 2026



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Pakistan Centre for Philanthropy Certification



Pakistan Centre for Philanthropy
Choose to be Trusted

11th March, 2024

Mr. Mervyn Francis Lobo
Chief Executive Officer,
MARIE ADELAIDE LEPROSY CENTRE
Mariam Manzil, AM 21, Shahrah-e-Liaquat,
Saddar, Karachi
Phone: +92213213752069

Subject: Issuance of NPO Certification Award– MARIE ADELAIDE LEPROSY CENTRE

Mr. Mervyn Francis Lobo

Congratulations.

I am pleased to inform you that the Certification Panel has accepted the request of your organization for Certification. Please find enclosed the certificate and a detailed evaluation report for your record.

The certification awarded to your organization is valid for 3 years from the time of issue. At the culmination of this period, the organization is required to approach the Centre again for renewal of certification.

We look forward to a continued relationship in the effort towards strengthening the role of civil society in the sustainable social development of Pakistan.

Regards,

Naveed Yousaf
Manager Certification
Email: naveedyousaf@pcp.org.pk

Licensed under Section 42 of the Companies Act 2017



31 - Mauve Area, RDF Centre, G9/1, Islamabad, Pakistan.



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**Working side by side to bring care
to every community.**

On the Occasion of MALC Platinum Jubilee





MARIE ADELAIDE LEPROSY CENTRE

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