

**HEADS: HEALTH EDUCATION AND DEVELOPMENT SOCIETY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING





RSM

RSM Awaiz Hyder Liaquat Nauman
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS

Opinion

We have audited the annexed financial statements of HEADS: Health Education and Development Society (the Organization), which comprise the statement of financial position as at June 30, 2025, income and expenditure account and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the annexed financial statements present fairly, in all material respects, the financial position of the Organization as at June 30, 2025, and its financial performance and cash flows for the year then ended in accordance with approved 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 Those Charged with Governance for the Financial Statements

The Board of Directors is responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting and reporting standards as applicable in Pakistan, and for such internal control as the Board of

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Directors determines 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, Board of Directors 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.

Those charged with governance 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 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 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 those charged with governance 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 Muhammad Arif Saeed.

Place: Peshawar
Date: September 17, 2025
UDIN: AR202510513Ftr4fiZSI


RSM Avais Hyder Liaquat Nauman
Chartered Accountants



**HEADS (HEALTH, EDUCATION AND DEVELOPMENT SOCIETY)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees
ASSETS			
NON CURRENT ASSETS			
Property and equipment	5	932,012	1,035,568
CURRENT ASSETS			
Receivable from donors		458,325	458,325
Other receivables	6	400,001	389,293
Cash and bank balances	7	14,408,617	21,210,741
		15,266,943	22,058,359
		<u>16,198,955</u>	<u>23,093,927</u>
FUND AND LIABILITIES			
General fund	8	(214,625)	88,931
CURRENT LIABILITIES			
Payables and accrued liabilities	9	16,413,580	23,004,996
		<u>16,198,955</u>	<u>23,093,927</u>

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



Executive Director




Director Operations

**HEADS (HEALTH, EDUCATION AND DEVELOPMENT SOCIETY)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees
INCOME			
Grant			
Restricted	10	63,911,496	76,297,017
Unrestricted-Contribution		-	530,973
		<u>63,911,496</u>	<u>76,827,990</u>
EXPENDITURE			
Program cost	11	63,911,496	76,297,017
General and administrative expenses	12	303,556	485,088
		<u>64,215,052</u>	<u>76,782,105</u>
Surplus / (Deficit) for the year		<u>(303,556)</u>	<u>45,885</u>

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


Executive Director




Director Operation

**HEADS (HEALTH, EDUCATION AND DEVELOPMENT SOCIETY)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025	2024
CASH FLOW FROM OPERATING ACTIVITIES			
Surplus / (Deficit) for the year		(303,556)	45,885
Adjustment for depreciation		103,556	115,063
Cash flow before working capital changes		<u>(200,000)</u>	<u>160,948</u>
Working capital changes			
(Increase)/decrease in current assets:			
Receivable from donors		-	375,998
Other receivables		(10,708)	(348,727)
Increase/(decrease) in current liabilities			
Payables and accrued liabilities		(6,591,416)	21,872,298
		<u>(6,602,124)</u>	<u>21,899,569</u>
Net cash generated from/ (used in) operating activities		<u>(6,802,124)</u>	<u>22,060,517</u>
CASH FLOW FROM INVESTMENT ACTIVITIES			
Additions in property and equipment		-	(967,000)
Net cash (used in) in investing activities		<u>-</u>	<u>(967,000)</u>
Net increase/(decrease) in cash and cash equivalents		(6,802,124)	21,093,517
Cash and cash equivalent at the beginning of the year		21,210,741	117,223
Cash and cash equivalent at the end of the year		<u>14,408,617</u>	<u>21,210,741</u>

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


Executive Director




Director Operation

**HEADS (HEALTH, EDUCATION AND DEVELOPMENT SOCIETY)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

1 Status and operation

HEADS (Health, Education and Development Society) hereinafter referred as "the Society" was established on August 08, 2013 is a Non Government, non profit Society. The Head office of the Society is situated at House 219, Street #01, Sector F/9 Phase 6, Hayatabad, Peshawar. The principal areas of operations of the Society are human development, provision/ improvement of livelihood, protection, WASH facilities, environmental sanitation, education, health and nutrition and disaster management in the province of Khyber Pakhtunkhwa.

2 Projects

Following projects were undertaken by the Organization during the year:

- 2.1.1 Pakistan Flood Response, Disasters Emergency Committee Phase-2 (DEC-II) signed with Internation Rescue Committee (IRC).
- 2.1.2 Building Climate Resilience through Rehabilitation/Reconstruction of Green Infrastructure in Flood Affected Areas of Punjab and Khyber Pakhtunkhwa (BCR) signed with Pakistan Poverty Alleviation Fund (PPAF)
- 2.1.3 Consultancy Services Long Term (LTA) For Services of Engineering Consultancy, Firm Stabilization and Development Programmer (SDP) Signed with
- 2.1.4 Establishment of Women Development Centers (WDC) signed with Cherat Cement Company Limited (CCCL)
- 2.1.5 Establishment of Gyne Section/General OPD (GYNE) signed with Cherat Cement Company Limited (CCCL)
- 2.1.6 Access to Clean Energy Project, Construction of Mini/Micro Hydropower Projects (ACEP) signed with Pakhtunkhwa Energy Development Organisation (PEDO)

3 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 iclude:

- a International Financial Reporting Standards (IFRSs) issued by International Accounting Standards Board (IASB) as notified by SECP; or
- b International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs), issued by IASB as notified by SECP; or
- c Accounting and Financial Reporting Standard for Small-sized Entities (AFRS for SSEs), issued by ICAP in 2006; or
- d Revised Accounting and Financial Reporting Standard for Small-sized Entities (AFRS for SSEs), issued by ICAP in 2015; or
- e Accounting Standard for Not for Profit Organisations (NPOs), issued by ICAP; or
- f Accounting Standard - Financial Statements Disclosures of Zakat Received by an Entity, issued by ICAP; and
- g Accounting Standard - Non-Going Concern Basis of Accounting, issued by ICAP.

4 Material accounting policy information

4.1 Accounting convention

These financial statements have been prepared under the historical cost convention.

4.2 Functional and presentation currency

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

4.3 Property and equipment

Property and equipment are carried at cost less accumulated depreciation and impairment in value, if any.

Depreciation is charged to income applying the reducing balance method at the rates specified in the property and equipment note.

The assets' residual values and useful lives are reviewed at each financial year end and adjusted if impact on depreciation is significant.

Maintenance and normal repairs are charged to income as and when incurred. Major renewals and improvements are capitalized.

4.4 Impairment

The Society assesses at each balance sheet date whether there is any indication that assets may be impaired. If such indication exists, the carrying amounts of such assets are reviewed to assess whether these are recorded in excess of their recoverable amounts. Where carrying values exceed the respective recoverable amounts, assets are written down to their recoverable amounts and the resulting impairment loss is recognized in income and expenditures account, unless the relevant assets are carried at revalued amounts, in which case the impairment loss is treated as a revaluation decrease. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use.

Where impairment loss subsequently reverses, the carrying amounts of the assets are increased to the revised recoverable amounts but limited to the carrying amounts that would have been determined had no impairment loss been recognized for the assets in prior years. A reversal of an impairment loss is recognized immediately in income and expenditures account, unless the relevant assets are carried at revalued amounts, in which case the reversal of the impairment loss is treated as a revaluation increase.

4.5 Receivables

Receivables are carried at original invoice amount less an estimate made for doubtful receivables based on review of outstanding amounts at the year end. Balances considered bad and irrecoverable are written off when identified. Other receivables are recognized at nominal amount which is fair value of the consideration to be received in future.

4.6 Cash and cash equivalents

Cash and cash equivalents are carried at cost. For the purpose of cash flow statement, cash and cash equivalents consist of cash in hand, balances with banks and highly liquid short term investments that are convertible to known amounts of cash and are subject to insignificant risk of

4.7 Payables

Liabilities for trade and other payables are carried at cost which is the fair value of the consideration to be paid in future for goods and services received, whether billed to the Society or not.

4.8 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered in the normal course of business.

- Profit on investments / bank deposits is recognized on time proportionate basis.

- **Restricted grants**

Grants received for specific purposes and interest thereon are classified as restricted grants. Such grants are transferred to income as grants to the extent of actual expenditure incurred against them. Unspent portion of such grants are reflected as restricted grants in the balance sheet. Expenditure incurred against grant committed but not received is accrued and recognized in income and is reflected as receivable from donors.

- **Unrestricted grants**

Unrestricted grants, if any, received from donor without any conditions are recognized as income during the year of receipt.

4.9 Use of estimates and judgments

The preparation of financial statements in conformity with the approved accounting standards require management to make judgment, estimates and assumptions that affect the application of reported amount of assets and 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 the judgments about carrying value of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period, or in the period of the revision and future periods.

Significant areas requiring the use of management estimates in these financial statements relate to the useful life of depreciable assets and provision for doubtful receivables. However, assumptions and judgments made by management in the application of accounting policies that have significant effect on the financial statements are not expected to result in material adjustment to the carrying amounts of assets and liabilities in the next year.

4.10 Provision for taxation

Provision for taxation is based on taxable income at the current tax rates after taking into account applicable tax credits, rebates and exemptions available under Income Tax Ordinance, 2001.

4.11 Foreign currency translation

Transactions in currencies other than Pakistani Rupee are recorded at the rates of exchange prevailing on the date of the transaction. At each balance sheet date, monetary assets and liabilities that are denominated in foreign currencies are translated at the rates prevailing on the balance sheet date. Gains and losses arising on translation are included in receipt and expenditure account for the

4.12 Financial Instruments

Financial assets and financial liabilities are recognized when the Society becomes a party to the contractual provisions of the instruments and derecognized when the Society loses control of the contractual rights that comprise the financial assets and in case of financial liabilities when the obligation specified in the contract is discharged, cancelled or expired.

Other particular recognition methods adopted by the Society are disclosed in the individual policy statements associated with each item of financial instruments.

4.13 Offsetting of financial asset and financial liability

A financial asset and a financial liability is offset and the net amount reported in the balance sheet, if the Society has a legal enforceable right to offset the transaction and also intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

5 Property and equipment

2025								
PARTICULARS	COST			DEPRICIATION			W.D.V.	RATE
	As at July 01, 2024	Additions	As at June 30, 2025	As at July 01, 2024	For the year	As at June 30, 2025	As at June 30, 2025	
-----Rupees-----								
Furniture and fixtures	148,400	-	148,400	78,688	6,971	85,659	62,741	10%
Computer equipment	179,330	-	179,330	96,688	8,264	104,952	74,378	10%
Office equipment	997,000	-	997,000	113,786	88,321	202,107	794,893	10%
	1,324,730	-	1,324,730	289,161	103,556	392,717	932,012	
2024								
PARTICULARS	COST			DEPRICIATION			W.D.V.	RATE
	As at July 01, 2023	Additions	As at June 30, 2024	As at July 01, 2023	For the year	As at June 30, 2024	As at June 30, 2024	
-----Rupees-----								
Furniture and fixtures	148,400	-	148,400	70,942	7,746	78,688	69,712	10%
Computer equipment	179,330	-	179,330	87,506	9,182	96,688	82,642	10%
Office equipment	30,000	967,000	997,000	15,651	98,135	113,786	883,214	10%
	357,730	967,000	1,324,730	174,098	115,063	289,161	1,035,568	

	Notes	2025 Rupees	2024 Rupees
6 Other receivables			
Employees' advance - Against Expenses		400,001	389,293
		<u>400,001</u>	<u>389,293</u>
7 Cash and bank balances			
Cash in hand		39,854	414
Cash at bank			
In current account		14,368,763	21,210,327
		<u>14,408,617</u>	<u>21,210,741</u>
8 General Fund			
Opening balance		88,931	43,046
Add: Surplus / (Deficit) for the year		(303,556)	45,885
		<u>(214,625)</u>	<u>88,931</u>
9 Payables and accrued liabilities			
Restricted Grant Received in Advance		14,702,625	22,493,263
Salary Payable		1,257,034	-
GST Payable		85,701	183,382
Audit fee		200,000	170,000
Income Tax Payable		93,127	153,322
Accrued Liabilities		-	5,029
Vendors Payable		67,892	-
WHT Payable		7,201	-
		<u>16,413,580</u>	<u>23,004,996</u>
10 Restricted fund			
Grant from IRC (DEC-II)		8,882,164	61,745,912
Grant from PPAF (BCR)		31,094,911	696,856
Grant from UNDP (PEPAC)		-	957,500
Grant from GAVI		3,367,911	-
Grant from PEDO (ACEP)		-	2,496,000
Grant from Cherat Cement (GYNE)		10,881,983	8,696,082
Grant from Cherat Cement (WDC)		3,186,735	1,704,667
Grant from CPDI		6,497,792	-
		<u>63,911,496</u>	<u>76,297,017</u>

11 Program cost

2025
Rupees

2024
Rupees

63,911,496

76,297,017

Particulars	IRC (DEC-II)	PPAF (BCR)	GAVI	CCCL (Gyne)	WDC	CPDI	2025
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-----RUPEES-----

Salaries	1,941,725	4,269,280	2,483,969	10,881,983	3,186,735	618,000	23,381,692
Vehicle Rental	500,000	-	-	-	-	-	500,000
Stationery	24,300	-	-	-	-	-	24,300
Facilities Rent (Head Office)	24,000	-	-	-	-	-	24,000
Utilities (Head Office)	32,145	-	-	-	-	-	32,145
Postage, Courier(Head Office)	1,000	4,440	-	-	-	-	5,440
Facilities Rent - Field Office	160,000	-	-	-	-	-	160,000
Utilities - Field Office	30,050	-	-	-	-	-	30,050
Vehicle Fuel - Field Office	554,360	-	-	-	-	-	554,360
Transport & loading un loading	110,900	-	-	-	-	-	110,900
Cash For Work - Tools	298,800	-	-	-	-	-	298,800
Restoration of link roads	945,000	-	-	-	-	-	945,000
Restoration of small bridges	630,000	-	-	-	-	-	630,000
Restoration of culvits	630,000	-	-	-	-	-	630,000
Restoration of draiage system	630,000	-	-	-	-	-	630,000
Rehabilitation of Irrigation ch	630,000	-	-	-	-	-	630,000
Livestock Vaccinations & De-War	72,100	-	-	-	-	-	72,100
Continuation of Women & Child F	350,000	-	-	-	-	-	350,000
Civil Documentation - Case Proc	250,000	-	-	-	-	-	250,000
Safety Audits with the Women	125,200	-	-	-	-	-	125,200
Provision of O&M kits to villag	181,500	-	-	-	-	-	181,500
Cleaning campaign at community	213,960	-	-	-	-	-	213,960
Establishment of SWM points	272,124	-	-	-	-	-	272,124
Documentry Cost	275,000	-	-	-	-	-	275,000

Particulars	IRC (DEC-II)	PPAF (BCR)	GAVI	CCGL (Gyne)	WDC	CPDI	2025
-----RUPEES-----							
Provision of Health Services	1,523,447		-	-	-	-	1,523,447
Climat Resili Crutial Comty Inf	6,524,746		-	-	-	-	6,524,746
Restoration of Damage Irr-Chanl	200,000		-	-	-	-	200,000
Climate Change & Adoption (CRP)	1,468,100		-	-	-	-	1,468,100
Emergency Responce Team	3,670,324		-	-	-	-	3,670,324
Multi hazard vulnerability & Ca	997,124		-	-	-	-	997,124
Community based Disaster Risk M	1,559,684		-	-	-	-	1,559,684
School based Disaster Risk Mana	1,890,075		-	-	-	-	1,890,075
S.M & Cap Building Training Eve	1,696,807		-	-	-	-	1,696,807
GBV prevention sessions for Com	1,998,464		-	-	-	-	1,998,464
Voice in leadership and decisi	797,524		-	-	-	-	797,524
Training and Awareness on human	99,124		-	-	-	-	99,124
Training of Woment rights & info	687,964		-	-	-	-	687,964
Celebration of International da	1,039,560		-	-	-	-	1,039,560
Capacity building of Pos	1,955,278		-	-	-	-	1,955,278
Office Supplies	145,703		-	-	-	-	145,703
Head office Monitoring Visit Tr	13,500		-	-	-	-	13,500
Utilities	178,159		-	-	-	-	178,159
Bank Charges	810		-	-	-	-	810
Mess Charges	81,330		-	-	-	-	81,330
Convoyance Charges	123,470		-	-	-	-	123,470
Legal & professional Fee	170,000		-	-	-	-	170,000
Operational Cost:Management, Monitoring and oversight of project activities and resources.							
Operational Cost:4 Rental Vehicles for field activities			19,200	-	-	-	19,200
Operational Cost:Project Office establishing (R.O Rent)			348,000	-	-	-	348,000
795 Operational Cost:Administrative Overheads @ 6.5%			140,000	-	-	-	140,000
Programme Cost:Project Induction & staff Training (2 Days, 20 Staff)			48,000	-	-	-	48,000
			328,742	-	-	-	328,742

	Notes	2025 Rupees	2024 Rupees
12 General and administrative expenses			
Audit fee		200,000	170,000
License Fee		-	150,025
Website Renewal Fee		-	50,000
Depreciation		103,556	115,063
		<u>303,556</u>	<u>485,088</u>

13 Provision for taxation

The Organization is approved as a non profit organization under section 2 (36) of the Income Tax Ordinance, 2001 and is claiming 100% tax credit under section 100 C of the Income Tax Ordinance, 2001. Hence no provision for taxation has been made.

14 DATE OF AUTHORIZATION FOR ISSUE

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

15 GENERAL

15.1 Rearrangements

Prior year figures have been re-arranged /re-grouped wherever considered necessary for the purpose of comparison.

15.2 Figures have been rounded off to the nearest Rupee.



Executive Director



Director Operation

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