

**SOCIETY FOR HUMAN RIGHTS  
AND PRISONERS' AID**

**FINANCIAL STATEMENTS  
FOR  
THE PERIOD ENDED  
ON  
DECEMBER 31, 2016**

**RIASAT ISHTIAQ & CO.**  
COST & MANAGEMENT ACCOUNTANTS  
19 & 20, 2<sup>nd</sup> Floor, Hill View Plaza  
Jinnah Avenue, Blue Area, Islamabad.  
Ph#051-2272152,2273158 Fax:2605658

**AUDITOR'S REPORT**

We have audited the Accompanying Balance Sheet and Receipt & Expenditure Account of SOCIETY FOR HUMAN RIGHTS AND PRISONERS' AID (SHARP) (hereinafter referred to as the "Society") as at December 31, 2016 together with the notes forming part thereof (hereinafter referred to as the "financial statements") for the period then ended.

It is responsibility of the Society's management to establish and maintain a system of internal control, and prepare and present the above said statements in conformity with the approved accounting standards and other statutory / non-statutory requirements. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with the auditing standards, as applicable in Pakistan. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the above said statements. In our opinion the financial statements give a true and fair view of the financial position of the Society as of December 31, 2016 and the results of operations for the period then ended in accordance with the applicable accounting standards.

Place: Islamabad  
Date: 12 September, 2017

  
  
Riasat Ishtiaq & Co.  
Cost & Management Accountants

