

**CBR EMPLOYEES**  
**CO-OPERATIVE HOUSING SOCIETY LIMITED.**  
**BALANCE SHEET**  
**AS AT 30TH JUNE, 2024**

	Note	30.06.2024 (RUPEES)	30.06.2023 (RUPEES)
<b><u>CAPITAL &amp; LIABILITIES</u></b>			
<b><u>Share Capital</u></b>	2	11,660,349	11,541,578
<b><u>Accumulated Deficit</u></b>		(139,015,264)	(78,972,374)
<b><u>MEMBERS' DEPOSITS</u></b>			
Applicant Deposit	3	17,915,200	17,915,200
Members Deposits Phase I	4	1,246,722,558	1,191,940,092
Members Deposits Cost of Land Phase-II	5	3,075,306,756	3,063,615,779
Member Deposits Development Charges Phase-II	6	1,759,672,294	1,734,475,355
Member Deposits Electric Charges Phase II	7	83,214,308	71,677,261
Member Deposits Gas Charges Phase II	8	26,499,750	20,430,691
Member Deposits Right of way Charges Phase II	9	60,256,853	55,093,377
Member Deposits Commercial Plots II	10	501,059,237	468,045,057
Member Deposits Town Planning Phase II	11	14,727,275	8,595,217
Member Deposit Special Charges Phase II	12	22,334,867	21,942,367
Member Deposit Club Charges Phase II	13	4,392,147	3,370,935
Other Member Deposits Phase II	14	28,197,509	28,060,403
Masjid Fund	15	19,015,570	18,571,036
<b>Total Deposits From members</b>		<b>6,859,314,324</b>	<b>6,703,732,770</b>
Loan Payable by Phase-I to Phase-II	16	517,951,636	508,937,137
<b><u>Current Liabilities</u></b>			
Retention Security	17	38,767,983	39,766,112
Accounts Payable	18	12,221,298	8,588,880
Gratuity Payable	19	37,410,833	33,638,645
Other Payables	20	22,510,297	16,205,219
		<b>110,910,411</b>	<b>98,198,857</b>
<b>Total</b>	Rs.	<b>7,360,821,455</b>	<b>6,734,500,830</b>
<b><u>PROPERTY &amp; ASSETS</u></b>			
Fixed Assets	21	28,072,345	31,146,275
Intangibles	22	574,000	645,750
Loan Receivable by Phase-II from Phase-I	23	517,951,636	508,937,137
Cost of Land Phase-I	24	97,640,665	97,640,665
Development of land Phase-I	25	1,323,738,062	1,304,630,168
Right of way Phase-I	26	33,826,369	33,826,369
Construction of Masjid Phase-I	27	13,554,313	13,554,313
Land Possession Phase-I	28	168,350,000	168,350,000
Cost of Land Phase-II	29	2,672,001,810	2,669,925,410
Development of land Phase-II	30	1,281,177,169	1,257,557,638
Right of way Phase II	31	72,440,603	72,440,603
Construction of Masjid Phase II	32	2,000,000	2,000,000
Cost of Land - Mandra	33	123,728,405	123,728,405
		<b>5,788,457,396</b>	<b>5,743,653,571</b>

  
Secretary

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	<b>30.06.2024</b> <b>(RUPEES)</b>	<b>30.06.2023</b> <b>(RUPEES)</b>
<b>Current Assets</b>		
Land Advances Ph-I	3,653,100	3,653,100
Land Advances Ph-II	632,139,773	629,298,329
Advances & Deposits	198,723,437	157,999,688
Receivables from Members	140,150,500	110,379,460
Advance Tax	44,040,858	49,071,231
Staff Advances	2,707,563	3,513,935
Cash at Bank	900,618	2,327,796
Cash in Hand	3,450,229	2,811,697
	<b>1,025,766,079</b>	<b>959,055,236</b>
<b>Total</b>	<b>Rs. 7,360,821,455</b>	<b>6,734,500,830</b>

  
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**CBR EMPLOYEES**  
**CO-OPERATIVE HOUSING SOCIETY LIMITED.**  
**BALANCE SHEET PHASE I**  
**AS AT 30TH JUNE, 2024**

	Note	<u>30.06.2024</u> <u>(RUPEES)</u>	<u>30.06.2023</u> <u>(RUPEES)</u>
<b><u>CAPITAL &amp; LIABILITIES</u></b>			
<b><u>Share Capital</u></b>	<b>2</b>	5,733,100	5,565,600
<b><u>Accumulated Deficit</u></b>		(51,961,553)	(25,271,204)
<b><u>MEMBERS' DEPOSITS</u></b>			
Members Deposits Phase I	<b>4</b>	1,246,722,558	1,191,940,092
Masjid Fund	<b>15</b>	8,649,505	8,377,776
<b>Total Deposits From members</b>		<b>1,255,372,063</b>	<b>1,200,317,868</b>
Loan from Phase II	<b>16</b>	517,951,636	508,937,137
<b><u>Current Liabilities</u></b>			
Retention Security	<b>17</b>	4,949,472	4,949,472
Accounts Payable	<b>18</b>	4,928,008	2,050,349
Gratuity Payable	<b>19</b>	22,331,630	19,906,292
Other Payables	<b>20</b>	8,597,710	9,696,990
		<b>40,806,820</b>	<b>36,603,103</b>
<b>Total</b>	<b>Rs.</b>	<b><u>1,767,902,066</u></b>	<b><u>1,726,152,504</u></b>
<b><u>PROPERTY &amp; ASSETS</u></b>			
Fixed Assets	<b>21</b>	20,248,469	21,707,066
Intangibles	<b>22</b>	574,000	645,750
Cost of Land Phase-I	<b>24</b>	97,640,665	97,640,665
Development of land Phase-I	<b>25</b>	1,323,738,062	1,304,630,168
Right of way Phase-I	<b>26</b>	33,826,369	33,826,369
Construction of Masjid Phase-I	<b>27</b>	13,554,313	13,554,313
Land Possession Phase-I	<b>28</b>	168,350,000	168,350,000
		<b>1,637,109,409</b>	<b>1,618,001,515</b>

  
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	<b>30.06.2024</b>	<b>30.06.2023</b>
<b>Note</b>	<b>(RUPEES)</b>	<b>(RUPEES)</b>
<b><u>Current Assets</u></b>		
Land Advances Ph-I	34 3,653,100	3,653,100
Advances & Deposits	36 61,942,581	32,722,252
Receivables from Members	37 39,691,170	44,867,571
Staff Advances	39 949,902	1,307,535
Cash at Bank	40 282,283	490,297
Cash in Hand	41 3,451,152	2,757,420
	<b>109,970,188</b>	<b>85,798,175</b>
<b>Total</b>	<b>Rs. 1,767,902,066</b>	<b>1,726,152,504</b>

  
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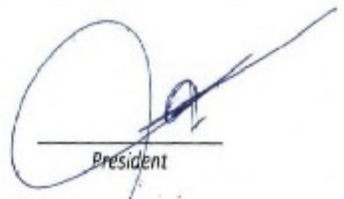
  
President

**CBR EMPLOYEES**  
**CO-OPERATIVE HOUSING SOCIETY LIMITED,**  
**BALANCE SHEET PHASE II**  
**AS AT 30TH JUNE, 2024**

	Note	30.06.2024 (RUPEES)	30.06.2023 (RUPEES)
<b><u>CAPITAL &amp; LIABILITIES</u></b>			
<b>Share Capital</b>	2	5,927,249	5,975,978
<b>Accumulated Deficit</b>		(87,053,711)	(53,701,170)
<b><u>MEMBERS' DEPOSITS</u></b>			
Applicant Deposit	3	17,915,200	17,915,200
Cost of Land Phase-II	5	3,075,306,756	3,063,615,779
Development Charges Phae-II	6	1,759,672,294	1,734,475,355
Electric Charges Phase II	7	83,214,308	71,677,261
Gas Charges Phase II	8	26,499,750	20,430,691
Right of way Charges Phase II	9	60,256,853	55,093,377
Commercial Plots II	10	501,059,237	468,045,057
Town Planning Phase II	11	14,727,275	8,595,217
Special Charges Phase II	12	22,334,867	21,942,367
Club Charges	13	4,392,147	3,370,935
Other Member Deposits Phase II	14	28,197,509	28,060,403
Masjid Fund	15	10,366,065	10,193,260
<b>Total Deposits From members</b>	16	<b>5,603,942,261</b>	<b>5,503,414,902</b>
<b><u>Current Liabilities</u></b>			
Retention Security	17	33,818,511	34,816,640
Accounts Payable	18	7,293,290	6,538,531
Gratuity Payable	19	15,079,203	13,732,353
Other Payables	20	13,912,587	6,508,230
		<b>70,103,591</b>	<b>61,595,754</b>
<b>Total</b>	Rs.	<b>5,592,919,389</b>	<b>5,517,285,462</b>
<b><u>PROPERTY &amp; ASSETS</u></b>			
Fixed Assets	21	7,823,876	9,439,209
Loan to Phase I		517,951,636	508,937,137
Cost of Land Phase-II	29	2,672,001,810	2,669,925,410
Development of land Phase-II	30	1,281,177,169	1,257,557,638
Right of way Phase II	31	72,440,603	72,440,603
Construction of Masjid Phase II	32	2,000,000	2,000,000
Cost of Land - Mandra	33	123,728,405	123,728,405
		<b>4,151,347,987</b>	<b>4,125,652,056</b>

  
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	<b>30.06.2024</b>	<b>30.06.2023</b>
<b>Note</b>	<b>(RUPEES)</b>	<b>(RUPEES)</b>
<b>Current Assets</b>		
Land Advances Ph-II	35 632,139,773	629,298,329
Advances & Deposits	36 136,780,856	125,277,436
Receivables from Members	37 100,459,330	65,511,889
Advance Tax	38 44,040,858	49,071,231
Staff Advances	39 1,757,661	2,206,400
Cash at Bank	40 618,335	1,837,499
Cash in Hand	41 (923)	54,277
	<b>915,795,890</b>	<b>873,257,060</b>
<b>Total</b>	<b>Rs. 5,592,919,389</b>	<b>5,517,285,462</b>

  
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**CBR EMPLOYEES CO-OPERATIVE HOUSING SOCIETY LTD. ISLAMABAD****INCOME & EXPENDITURE ACCOUNT  
FOR THE PERIOD FROM 1ST JULY 2023 TO 30TH JUNE, 2024**

	Year Ended			Year Ended		
	30.06.2024			30.06.2023		
	Phase I (Rupees)	Phase II (Rupees)	Total (Rupees)	Phase I (Rupees)	Phase II (Rupees)	Total (Rupees)
<b>INCOME</b>						
Banks profit	189,615	139,550	329,165	226,749	292,412	519,161
Membership fee	278,400	375,000	653,400	460,000	165,000	625,000
Possession Charges	2,303,867	4,565,878	6,869,745	826,762	4,128,889	4,955,651
Security Charges from Raazi Hospital	918,000	-	918,000	828,780	949,061	1,777,841
Security/Non Utilization Charges	5,850,099	-	5,850,099	14,025,011	-	14,025,011
Security/Horticulture Charges	-	30,097,246	30,097,246	-	24,835,702	24,835,702
Surcharge on Delayed Payments	-	7,639,975	7,639,975	-	35,701,036	35,701,036
Project Promotion Charges	-	882,611	882,611	-	903,517	903,517
Monthly Charges from Residents	35,458,407	1,654,381	37,112,788	28,945,228	-	28,945,228
Transfer Fee	22,150,500	6,259,500	28,410,000	15,875,500	10,799,500	26,675,000
Map Fee/NOC Fee	2,461,325	35,000	2,496,325	1,024,867	135,000	1,159,867
Affiliation Fee	1,337,767	7,000,000	8,337,767	1,043,290	-	1,043,290
Commercialisation fee	9,601,206	-	9,601,206	17,142,000	-	17,142,000
Processing Charges	400,486	150,000	550,486	484,920	240,000	724,920
Water Connection bowzer Charges	1,743,100	-	1,743,100	1,729,200	-	1,729,200
Penalty Charges/ 15% Surcharge	554,211	178,041	732,252	284,751	-	284,751
Completion Fee	999,145	-	999,145	337,797	-	337,797
Verification of Building Lines	414,247	-	414,247	40,000	-	40,000
Violation Charges	-	-	-	-	-	-
Other Income	4,727,740	150,500	4,878,240	11,297,400	182,600	11,480,000
<b>Total Income</b>	<b>89,388,115</b>	<b>59,127,682</b>	<b>148,515,797</b>	<b>94,572,255</b>	<b>78,332,717</b>	<b>172,904,972</b>

**EXPENDITURE****SALARIES & WAGES**

Salaries Security Staff	14,306,013	10,587,630	24,893,643	14,391,170	12,553,584	26,944,754
Salaries of site staff	12,182,351	5,633,690	17,816,041	11,830,331	6,122,715	17,953,046
Salaries Admin Department	6,281,892	7,798,800	14,080,692	5,736,604	8,067,389	13,803,993
Salaries Engineering Department	1,372,748	3,813,618	5,186,366	583,500	4,892,477	5,475,977
Salaries Finance Department	1,119,614	3,797,040	4,916,654	1,300,559	4,113,460	5,414,019
Salaries Revenue, Legal & IT Dept.	413,168	4,728,740	5,141,908	353,168	4,295,949	4,649,117
Bonuses & Other Benefits	334,053	369,946	703,999	2,656,568	2,939,330	5,595,898
Gratuity Expense	3,050,338	2,815,065	5,865,403	4,530,769	2,789,429	7,320,198
<b>Total Expense Salaries and Wages</b>	<b>39,060,177</b>	<b>39,544,529</b>	<b>78,604,706</b>	<b>41,382,669</b>	<b>45,774,333</b>	<b>87,157,002</b>

**Site Expenses**

Site Electricity Bills	44,387,289	7,269,042	51,656,331	30,402,086	5,426,652	35,828,738
Repair & maintenance Site Expenses	4,512,518	2,020,106	6,532,624	5,224,491	756,942	5,981,433
Janatorial Expenses	3,048,820	-	3,048,820	2,872,365	-	2,872,365
Horticulture and land scapping	383,692	339,378	723,070	514,885	436,727	951,612
Water Supply Expenses	1,879,966	650,480	2,530,446	2,465,589	600,480	2,588,308
Security Guard Expense	169,559	19,260	188,819	1,194,835	181,470	1,376,305
Expense on Site Events	162,992	-	162,992	117,480	175,000	292,480
<b>Total site Expenses</b>	<b>54,544,836</b>	<b>10,298,266</b>	<b>64,843,102</b>	<b>42,791,731</b>	<b>7,577,271</b>	<b>49,891,241</b>

Year Ended 30.06.2024			Year Ended 30.06.2023		
Phase I (Rupees)	Phase II (Rupees)	Total (Rupees)	Phase I (Rupees)	Phase II (Rupees)	Total (Rupees)

**Administrative Expenses**

Advertisement & Publicity Expense	122,400	372,850	495,250	1,531,404	1,000,905	2,532,309
Audit fee	470,000	350,000	820,000	-	-	-
AGM Expenses	689,405	1,608,612	2,298,017	-	-	-
Bank Service Charges	38,346	25,365	63,711	57,137	47,326	104,463
Site and Office Meal Expenses	6,958,985	7,181,754	14,140,739	3,490,341	6,020,258	9,510,599
Entertainment Expenses	480,549	105,692	586,241	-	-	-
Vehicle Fuel	1,688,941	7,832,187	9,521,128	1,071,523	6,041,267	7,112,790
Vehicle Maintenance	487,973	1,160,984	1,648,957	-	-	-
Travelling and Conveyance	428,800	637,657	1,066,457	-	12,745	12,745
Legal & Professional- Legal Advisors	661,400	5,628,000	6,289,400	485,900	2,044,830	2,530,730
Legal & Professional- Digitalization	-	5,685,000	5,685,000	-	-	-
Legal & Professional- Consultants	-	3,982,000	3,982,000	-	-	-
Postage & courier	61,283	438,702	499,985	17,308	106,949	124,257
Office Rentals	62,500	-	62,500	-	2,900,000	2,900,000
Repair & maintenance General	608,210	351,798	960,008	592,756	92,040	684,796
Stationery & Printing	754,639	784,801	1,539,440	550,478	753,207	1,303,685
Utilities	2,050,069	431,600	2,481,669	1,349,098	295,250	1,644,348
Other Expense	139,998	378,675	518,673	719,678	1,241,324	2,438,763
Depreciation Expense	42	1,458,597	1,615,333	1,637,140	2,089,925	3,727,065
Amortization Expense	42	60,355	71,750	39,244	32,506	71,750
<b>Total Administrative Expenses</b>	<b>17,222,449</b>	<b>38,582,405</b>	<b>55,804,854</b>	<b>11,542,008</b>	<b>22,678,532</b>	<b>34,698,300</b>

**Total Expenditure**

<b>Total Expenditure</b>	<b>110,827,462</b>	<b>88,425,200</b>	<b>199,252,662</b>	<b>95,716,408</b>	<b>76,030,136</b>	<b>171,746,543</b>
Surplus/ (Deficit) for the year	(21,439,347)	(29,297,518)	(50,736,865)	(1,144,153)	2,302,582	1,158,429
Prior Year Adjustment- Income Tax	(4,133,651)	(3,316,177)	(7,449,828)	-	-	-
Provision for Taxation- Current Year	(1,117,351)	(738,846)	(1,856,197)	-	-	-
Surplus/(Deficit) brought forward	(25,271,204)	(53,701,170)	(78,972,374)	(24,127,051)	(56,003,752)	(80,130,803)
<b>Accumulated Deficit transferred to Balance Sheet</b>	<b>(51,961,553)</b>	<b>(87,053,711)</b>	<b>(139,015,264)</b>	<b>(25,271,204)</b>	<b>(53,701,170)</b>	<b>(78,972,374)</b>

  
Secretary

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Islamabad

  
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**CBR EMPLOYEES COOPERATIVE HOUSING SOCIETY LTD.**

**FIXED ASSETS SCHEDULE**


**AS AT 30TH JUNE, 2024**

**Operating Fixed Assets - Tangible**

Particulars	Cost				Rate	Depreciation					
	As on July 01, 2023	Additions	(Disposal of Assets)	As on June 30, 2024		As on July 01, 2023	On assets disposed off during the year	Depreciation For the Period	Total as on June 30, 2024	Written down value as on June 30, 2024	
Land				-							
Buildings	28,529,244	-	-	28,529,244	5%	7,708,333	-	-	1,041,046	8,749,379	19,779,865
Vehicles	11,768,745	-	-	11,768,745	20%	8,904,448	2,864,297	-	572,859	9,477,308	2,291,437
Machinery and Equipment	3,993,544	-	-	3,993,544	15%	2,926,879	1,066,665	-	160,000	3,086,879	906,665
Computer & Accessories	7,099,489	-	-	7,099,489	30%	4,369,871	2,729,618	-	818,885	5,188,756	1,910,733
Furniture & Fixture	6,237,144	-	-	6,237,144	15%	3,943,915	2,293,229	-	343,984	4,287,899	1,949,245
Electric Equipment	2,660,160	-	-	2,660,160	10%	1,288,605	1,371,555	-	137,155	1,425,761	1,234,399
<b>Total 30.06.2024</b>	<b>60,288,326</b>	<b>-</b>	<b>-</b>	<b>60,288,326</b>		<b>29,142,051</b>	<b>10,325,364</b>	<b>-</b>	<b>3,073,930</b>	<b>32,215,981</b>	<b>28,072,345</b>
<b>Total 30.06.2023</b>	<b>65,566,007</b>	<b>3,047,319</b>	<b>(8,325,000)</b>	<b>60,288,326</b>		<b>25,414,986</b>		<b>-</b>	<b>3,727,065</b>	<b>29,142,051</b>	<b>31,146,275</b>

  
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**CBR EMPLOYEES COOPERATIVE HOUSING SOCIETY LTD.**

**FIXED ASSETS SCHEDULE**

**AS AT 30TH JUNE, 2024**

**PHASE I**

Particulars	Cost				Rate	Depreciation					
	As on July 01, 2023	Additions	(Disposal of Assets)	As on June 30, 2024		As on July 01, 2023		On assets disposed off during the year	Depreciation For the Period	Total as on June 30, 2024	Written down value as on June 30, 2024
Land	-			-							
Buildings	24,854,244			24,854,244	5%	6,349,500	-	-	925,237	7,274,737	17,579,507
Vehicles	2,793,061			2,793,061	20%	2,262,318	530,743	-	106,149	2,368,466	424,595
Machinery and Equipment	2,731,384			2,731,384	15%	2,252,435	478,949	-	71,842	2,324,277	407,107
Computer & Accessories	1,124,608			1,124,608	30%	688,021	436,587	-	130,976	818,997	305,611
Furniture & Fixture	3,329,983			3,329,983	15%	2,354,221	975,762	-	146,364	2,500,585	829,398
Electric Equipment	1,559,453			1,559,453	10%	779,174	780,279	-	78,028	857,202	702,251
<b>Total 30.06.2024</b>	<b>36,392,733</b>	<b>-</b>	<b>-</b>	<b>36,392,733</b>		<b>14,685,667</b>	<b>3,202,321</b>	<b>-</b>	<b>1,458,597</b>	<b>16,144,264</b>	<b>20,248,469</b>
<b>Total 30.06.2023</b>	<b>43,854,175</b>	<b>863,558</b>	<b>(8,325,000)</b>	<b>36,392,733</b>		<b>13,048,527</b>	<b>3,865,528</b>	<b>-</b>	<b>1,637,140</b>	<b>14,685,667</b>	<b>21,707,066</b>

  
Secretary

CBREGHS  
Islamabad

  
President

**CBR EMPLOYEES COOPERATIVE HOUSING SOCIETY LTD.**  
**FIXED ASSETS SCHEDULE**  
**AS AT 30TH JUNE, 2024**

**PHASE II**

Particulars	Cost				Rate	Depreciation					
	As on July 01, 2023	Additions	(Disposal of Assets)	As on June 30, 2024		As on July 01, 2023		On assets disposed off during the year	Depreciation For the Period	Total as on June 30, 2024	Written down value as on June 30, 2024
Buildings	3,675,000			3,675,000	5%	1,358,833	-	-	115,808	1,474,642	2,200,358
Vehicles	8,975,684			8,975,684	20%	6,642,131	2,333,553	-	466,711	7,108,841	1,866,843
Machinery and Equipment	1,262,160			1,262,160	15%	674,444	587,716	-	88,157	762,601	499,559
Computer & Accessories	5,974,881			5,974,881	30%	3,681,850	2,293,031	-	687,909	4,369,760	1,605,121
Furniture & Fixture	2,907,161			2,907,161	15%	1,589,694	1,317,467	-	197,620	1,787,314	1,119,847
Electric Equipment	1,100,707			1,100,707	10%	509,431	591,276	-	59,128	568,559	532,148
<b>Total 30.06.2024</b>	<b>23,895,593</b>	<b>-</b>	<b>-</b>	<b>23,895,593</b>		<b>14,456,384</b>	<b>7,123,043</b>	<b>-</b>	<b>1,615,333</b>	<b>16,071,717</b>	<b>7,823,876</b>
<b>Total 30.06.2023</b>	<b>21,711,832</b>	<b>2,183,761</b>	<b>-</b>	<b>23,895,593</b>		<b>12,366,459</b>	<b>9,091,064</b>	<b>-</b>	<b>2,089,925</b>	<b>14,456,384</b>	<b>9,439,209</b>

  
 Secretary

CBRECHS  
 Islamabad

  
 President