August 20, 2026 AHSA/CHILDLIFE/002/592

بسم الله الرحمن الرحيم

الحمد لله رب العالمين، والصلاة والسلام على سيد الأنبياء والمرسلين، وعلى آله وصحبه أجمعين، وبعد

SHARIAH CERTIFICATE FOR CHILDLIFE FOUNDATION

Emphasis Matter:

The purpose of this report is to provide an opinion on the Shariah Compliance on the collection and Utilization of Zakat funds as per provided Shariah guidelines.

It is the core responsibility of the Organization to collect Zakat funds and disburse the amount of money in such a manner that complies with the Shariah principles as laid out in the Shariah guidelines. In the capacity of Shariah Advisor, our responsibility lies in providing Shariah guidelines and ensuring compliance by reviewing activities and operation of the organization.

We express our opinion based on the review of the information, provided by the management, to an extent where compliance with Shariah guidelines can be objectively verified. Keeping in view the above; we certify that:

In the capacity of Shariah Advisors, we reviewed the procedures adopted by **Child Life Foundation (the Company)** for collection and utilization of Zakat for the year ended 30th June 2026. The balance of zakat for the year is as follow;

Balance transferred from Trust	PKR 132,261,937
Zakat Received (FY 25-26)	PKR 694,383,435
Zakat Disbursement (FY 25-26)	PKR (821,850,000)
Closing Balance	**PKR 4,795,372**

AL HILAL SHARIAH ADVISORS (PVT) LTD. KARACHI

Al Hilal Shariah Advisors

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Based on our review and the information provided by the management, we formulated our opinion that **ChildLife Foundation** is collecting and spending funds under the principals of Islam as defined in Shariah. We are of the view that whosoever will give Zakat to this institution, their Zakat will be paid as per Shariah requirements. May Allah (SWT) bless us and forgive our mistakes and accept our sincere efforts in accomplishment of cherished tasks and keep us away from sinful acts.

For and on behalf of Shariah Supervisory Council of Al-Hilal Shariah Advisors (Pvt.) Limited.

Mufti Irshad Ahmad Aijaz
Chairman Shariah Council

Faraz Younus Bandukda, CFA
Chief Executive

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