



**ALHAMD SHARIAH ADVISORY SERVICES**  
**(PVT) LIMITED**

**SHARIAH APPROVAL REGARDING ZAKAT FUNDS OF  
ABASEEN INSTITUTE OF MEDICAL AND SCIENCES PAKISTAN (AIMS)**

*For the Period Ended December 31, 2025*

This is to certify that Alhamd Shariah Advisory Services (Pvt.) Limited has conducted a review of the Zakat collection and utilization process of AIMS Pakistan for the year Jan to Dec 2025.

During the course of our review, we examined the records of Zakat receipts and the disbursement made towards the treatment of patients claimed to be eligible for Zakat. We also assessed the internal processes of AIMS Pakistan related to Zakat fund management, including patient eligibility verification, approval procedures, and documentation.

Based on our review, and the record provided to us, we confirm that the Zakat funds have been utilized in accordance with the principles of Shariah, and disbursements were made to patients who fulfilled the Shariah criteria for Zakat eligibility. And Allah Knows best.



**Mufti Ubaid ur Rahman Zubairi**  
Director / Shariah Advisor  
Alhamd Shariah Advisory Services (Pvt.) Limited  
Date: February 10, 2026



Subject to our engagement as Shariah advisor *This document is valid till 30 June, 2026*



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