



Annual Shariah Review Report for

NIBD Welfare Society

For the year ended June, 2025

We, Alhamd Shariah Advisory Services (Pvt.) Limited, were appointed as the Shariah Advisor of NIBD Welfare Society in January 2025. During the period, we reviewed the existing system of Zakat collection, management, and disbursement. Based on our review, we suggested improvements and drafted a revised Zakat and Wakalah form, which has been implemented by the Society. We confirm that the new system introduced by us has been fully implemented.

Zakat Disbursement Process:

NIBD Welfare Society examines and verifies patients applying for support to determine Zakat eligibility. Once confirmed, the case is referred to the Shariah Advisor for assessment. The Shariah Advisor reviews and either approves or disapproves the case. Upon approval, the hospital provides treatment and subsequently generates bills to NIBD Welfare Society. The Society makes payments for approved cases on a quarterly basis or as and when Zakat funds are available.

Recommendation:

For further streamlining and timely settlement, we recommend that from July 2025 onwards, the hospital should bill all approved cases on a monthly basis, and corresponding liabilities should be recorded in the books of NIBD Welfare Society.

Conclusion:

We appreciate the efforts of NIBD Welfare Society in adopting and implementing the improved Zakat management system. We are confident that the Society will also incorporate our recommendations into its processes. We look forward to observing, in our next review, that the Zakat management system is further strengthened and operating fully in line with the guidelines.

For and on behalf of Alhamd Shariah Advisory Services (Pvt.) Limited



Mufti Ubaid ur Rahman Zubairi
Director



Mufti Asadullah
Research scholar

