



ALHAMD SHARIAH ADVISORY SERVICES

(PVT) LIMITED

SHARIAH APPROVAL FOR ZAKAT FUNDS SIUT TRUST

INTRODUCTION

SIUT Trust is a not-for-profit charitable organization established to support the mission of the Sindh Institute of Urology & Transplantation (SIUT). Guided by the philosophy that quality healthcare is a fundamental human right, the Trust mobilizes philanthropic support to strengthen SIUT's healthcare, education, and research initiatives. Through the generous contributions of individuals, corporations, and institutions, SIUT Trust helps sustain and expand free-of-cost medical services, advanced medical education, and research, ensuring that patients receive comprehensive treatment with dignity, regardless of their financial circumstances.

ENGAGEMENT OF SHARIAH ADVISOR

Alhamd Shariah Advisory Services (Private) Limited has been appointed as the Shariah Advisor to SIUT Trust to provide Shariah guidance and oversight over the collection, management, and utilization of Zakat funds.

To ensure Shariah-compliant management of Zakat, Alhamd developed the required Shariah framework, including the Wakalah Model, SOPs, beneficiary assessment methodology, and supporting documentation. Our team also conducted staff training, hospital visits, and on-site reviews to verify patients' eligibility for Zakat in accordance with Shariah principles.

Eligible beneficiaries authorize SIUT Trust, through a Wakalah arrangement, to receive and utilize Zakat on their behalf for eligible treatment and, where applicable, transfer the funds into the ownership of SIUT Trust under the approved Shariah mechanism. This Constructive Tamleek arrangement enables SIUT Trust to manage and utilize Zakat funds in accordance with the approved Shariah framework.

SHARIAH APPROVAL

Based on our review of the Zakat governance framework, implementation of the Wakalah Model, beneficiary assessment procedures, and approximately 500 executed Wakalah Forms, we are satisfied that the Zakat management system implemented to date is generally in line with the approved Shariah framework. Accordingly, donors may contribute their Zakat to SIUT Trust under the implemented Wakalah arrangement.

This confirmation is based on the documentation and implementation reviewed up to the date of this certificate. As implementation of the Zakat governance framework continues, Alhamd Shariah Advisory Services will conduct periodic reviews and provide guidance to strengthen ongoing Shariah compliance.

Mufti Ubaid ur Rahman Zubairi
Director

Alhamd Shariah Advisory Services (Pvt.) Limited
Dated: 16 July 2026



Mufti Hanzala Ahmed Siddiqui
Shariah Research Scholar

Note: This certificate is valid till 31th DEC 2026