M/S DAKIA COURIER SERVICES
BALANCE SHEET
AS ON JUNE 30TH

PROPERTY & ASSETS	NOTES	RUPEES 2026	RUPEES 2025	RUPEES 2024
NON CURRENT ASSETS				
Fixed Assets	1	3,170,931	3,523,257	3,914,730
CURRENT ASSETS				
Store, Spare & Tools	2	-	-	-
Debtors	3	7,531,925	7,391,886	6,372,675
Advances	4	2,117,756	1,058,878	529,439
Cash & Bank Balance	5	7,059,188	4,941,431	2,470,716
		16,708,869	**13,392,196**	**9,372,829**
		19,879,800	**16,915,453**	**13,287,559**
CAPITAL & LIABILITIES				
CAPITAL ACCOUNT				
Capital	6	10,545,659	8,499,885	5,707,227
		10,545,659	**8,499,885**	**5,707,227**
LONG TERM LIABILITIES				
Long Term Liability		-	-	-
CURRENT LIABILITIES				
Short Term Portion of Long Term Loan		-	-	-
Accounts Payable	7	-	-	-
Accrued Expenses	8	9,334,141	8,415,568	7,580,333
Provision for taxation		-	-	-
Short Term Runing Finance	9	-	-	-
		9,334,141	**8,415,568**	**7,580,333**
		19,879,800	**16,915,453**	**13,287,559**

M/S DAKIA COURIER SERVICES
PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED JUNE 30TH

	NOTES	Rupees 2026	Rupees 2025	Rupees 2024
Revenue	**10**	192,523,300	173,894,745	156,314,236
Less: Cost of Revenue	**11**	142,662,160	128,365,949	115,529,354
Gross Profit		**49,861,140**	**45,528,796**	**40,784,882**
Less: Administrative & General Expenses	**12**	7,017,695	6,443,659	5,925,790
Financial Charges	**13**	-	-	-
		7,017,695	6,443,659	5,925,790
Profit Before Taxation		**42,843,445**	**39,085,137**	**34,859,092**
Less: Taxation		1,927,955	1,735,160	1,561,644
Net Profit carried forward to Balance Sheet		**40,915,490**	**37,349,978**	**33,297,449**

M/S DAKIA COURIER SERVICES
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30TH

	Rupees 2026	Rupees 2025	Rupees 2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit for the period	**42,843,445**	**39,085,137**	**34,859,092**
Adjustments for :			
Depreciation - owned assets	352,326	391,473	434,970
Financial Charges	-	-	-
Cash flows from operating activities before changes in working capital	**43,195,770**	**39,476,610**	**35,294,062**
Movement in Working Capital			
Store, Spare & Tools	-	-	-
Debtors	(140,039)	(1,019,212)	(1,357,798)
Advances	(1,058,878)	(529,439)	(264,720)
Creditors	-	-	-
Provision for taxation	-	-	-
Accrued Expenses	918,573	835,236	758,033
	(280,344)	(713,415)	(864,485)
Cash generated from operations	**42,915,426**	**38,763,195**	**34,429,578**
Income Tax Paid	(1,927,955)	(1,735,160)	(1,561,644)
Financial Charges	-	-	-
Net cash flow from operating activities	**40,987,471**	**37,028,036**	**32,867,934**
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed Asset Purchased	-	-	-
Capital Introduced	-	-	
Drawings	(38,869,715)	(34,557,320)	(31,632,576)
Net cash used in investing activities	**(38,869,715)**	**(34,557,320)**	**(31,632,576)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Long Term Finance Facility	-		
Repayment of loans-1	-	**-**	**-**
Repayment of loans-2	-		
Short term running Finance	-	-	-
Net cash used in financing activities	**-**	**-**	**-**
Net (decrease) / increase in cash and cash equivalents	**2,117,756**	**2,470,716**	**1,235,358**
Cash and cash equivalents at the beginning of the year	4,941,431	2,470,716	1,235,358
Cash and cash equivalents at the end of the period	**7,059,188**	**4,941,431**	**2,470,716**

M/S DAKIA COURIER SERVICES
NOTES TO THE FINANCIAL STATEMENTS
AS ON JUNE 30TH

Property and Equipment

Amount In Rupees								
Particulars	COST				DEPRECIATION			W.D.V.
	As on Jul 01 2025	Additions/ (Disposals)	As on 30 June 2026	Rate %	As on Jul 01 2025	For the Year/ transfers	As on 30 June 2026	As on 30 June 2026
Owned assets								
Land	-		-					-
Building	-		-	5%	-	-	-	-
Commercial Vehicles	-	-	-	10%	-	-	-	-
Office Equipment	1,520,000	-	1,520,000	10%	522,728	99,727	622,455	897,545
Furniture & Fixture	1,350,000	-	1,350,000	10%	464,265	88,574	552,839	797,162
Vehicles	2,500,000	-	2,500,000	10%	859,750	164,025	1,023,775	1,476,225
TOTAL	**5,370,000**	**-**	**5,370,000**		**1,846,743**	**352,326**	**2,199,069**	**3,170,931**

Property and Equipment

Amount In Rupees								
Particulars	COST				DEPRECIATION			W.D.V.
	As on Jul 01 2024	Additions/ (Disposals)	As on 30 June 2025	Rate %	As on Jul 01 2024	For the Year/ transfers	As on 30 June 2025	As on 30 June 2025
Owned assets								
Land	-		-					-
Building	-		-	5%	-	-	-	-
Commercial Vehicles	-		-	10%	-	-	-	-
Office Equipment	1,520,000		1,520,000	10%	411,920	110,808	522,728	997,272
Furniture & Fixture	1,350,000		1,350,000	10%	365,850	98,415	464,265	885,735
Vehicles	2,500,000	-	2,500,000	10%	677,500	182,250	859,750	1,640,250
TOTAL	**5,370,000**	**-**	**5,370,000**		**1,455,270**	**391,473**	**1,846,743**	**3,523,257**

Property and Equipment

Amount In Rupees								
Particulars	COST				DEPRECIATION			W.D.V.
	As on Jul 01 2023	Additions/ (Disposals)	As on 30 June 2024	Rate %	As on Jul 01 2023	For the Year/ transfers	As on 30 June 2024	As on 30 June 2024
Owned assets								
Land	-		-					-
Building	-	-	-	5%	-	-	-	-
Commercial Vehicles	-	-	-	10%	-	-	-	-
Office Equipment	1,520,000	-	1,520,000	10%	288,800	123,120	411,920	1,108,080
Furniture & Fixture	1,350,000	-	1,350,000	10%	256,500	109,350	365,850	984,150
Vehicles	2,500,000	-	2,500,000	10%	475,000	202,500	677,500	1,822,500
TOTAL	**5,370,000**	**-**	**5,370,000**		**1,020,300**	**434,970**	**1,455,270**	**3,914,730**

M/S DAKIA COURIER SERVICES
NOTES TO THE ACCOUNT
FOR THE YEAR ENDED JUNE 30TH

	2026	2025	2024
2 Store, Spare & Tools	-	-	-
	-	-	-
3 Receivable	7,531,925	7,391,886	6,372,675
	7,531,925	7,391,886	6,372,675
4 Advances, Deposits & Prepayments	2,117,756	1,058,878	529,439
	2,117,756	1,058,878	529,439
5 Cash & Bank balances	7,059,188	4,941,431	2,470,716
	7,059,188	4,941,431	2,470,716
6 Capital			
Capital	8,499,885	5,707,227	4,042,354
Capital Introduce during the year	-	-	-
Profit for the year	40,915,490	37,349,978	33,297,449
Less: Drawings	(38,869,715)	(34,557,320)	(31,632,576)
	10,545,659	8,499,885	5,707,227
7 Accounts Payable	-	-	-
	-	-	-
8 **Accrued & Other Payables**	9,334,141	8,415,568	7,580,333
Financial Charges payable	-	-	-
	9,334,141	8,415,568	7,580,333
9 **Running Finance Facility**	-	-	-
	-	-	-
10 Revenue			
	192,523,300	173,894,745	156,314,236
	192,523,300	173,894,745	156,314,236
11 Cost Of Revenue			
0	-	-	-
Salaries, Wages & other Benefits	106,128,469	95,646,585	86,081,926
Transportation Cost	19,252,330	17,158,447	15,442,602
Repair & Maintenance	362,200	333,673	300,306
Stationery & Packing Material	3,714,496	3,343,047	3,008,742
Add: Depreciation	-	-	-
Add: Other Direct Expenses	13,204,665	11,884,198	10,695,778
	142,662,160	128,365,949	115,529,354
Less: Closing Stock	-	-	-
	142,662,160	128,365,949	115,529,354
12 General & admin exp			
Staff Salaries	4,260,000	3,876,600	3,566,472
Utility Bills	181,224	167,632	149,193
Rent Rate & Tax	1,440,000	1,296,000	1,166,400
Legal & Professional	275,200	253,459	233,182
Printing & Stationery	147,000	140,238	127,617
Entertainment Expense	163,200	155,040	139,536
Travelling & Conveyance	196,200	186,841	168,157
Misc	166,571	158,625	142,763
Depreciation	188,301	209,223	232,470
	7,017,695	6,443,659	5,925,790
13 Financial Charges (Total)			
Paid	-	-	-
	-	-	-
14 Ration Analysis			
Gross Profit Ratio	26	26	26
Net Profit Ratio	21	21	21
Current Ratio	2	2	1
Return on Assets	206	221	251
Return on Capital	481	654	824
Inventory Turnover Days	-	-	-
Debtor Turnover Days	14	14	13
Creditors Turnover Days	-	-	-