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PROJECTED FINANCIAL STATEMENT

of

M/S DAKIA COURIER SERVICES

30-06-2027

TO

30-06-2031

R. M. Tahir & Co.

CHARTERED ACCOUNTANTS

Audit, Accounting, Taxation & Corporate Consultancy Services

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M/S DAKIA COURIER SERVICES
BALANCE SHEET
AS ON JUNE 30TH 2026

	NOTES	RUPEES 2027	RUPEES 2028	RUPEES 2029	RUPEES 2030	RUPEES 2031
PROPERTY & ASSETS						
NON CURRENT ASSETS						
Fixed Assets	1	20,853,838	18,768,454	16,891,609	15,202,448	13,682,203
CURRENT ASSETS						
Store, Spare & Tools	2	-	-	-	-	-
Debtors	3	9,898,461	15,054,542	17,991,592	20,747,397	22,952,995
Advances, Deposits & Prepayments	4	2,647,195	2,911,915	3,203,106	3,523,417	3,875,759
Cash & bank balances	5	9,247,536	12,021,797	14,786,810	17,744,172	21,293,006
		21,793,192	**29,988,253**	**35,981,508**	**42,014,986**	**48,121,760**
TOTAL ASSETS		**42,647,030**	**48,756,708**	**52,873,117**	**57,217,434**	**61,803,963**
CAPITAL & LIABILITIES						
CAPITAL ACCOUNT						
Capital	6	25,999,730	33,347,972	41,528,676	50,628,693	60,744,244
		25,999,730	**33,347,972**	**41,528,676**	**50,628,693**	**60,744,244**
LONG TERM LIABILITIES		7,012,927	7,647,390	4,277,428	354,600	-
CURRENT LIABILITIES						
Current Maturity of LT Loan		3,138,997	2,895,015	3,369,962	3,922,827	354,600
Accounts Payable	7	-	-	-	-	-
Accrued Expenses	8	539,565	594,034	654,016	720,071	792,817
Provision for taxation		-	-	-	-	-
Short Term Running Finance	9	-	-	-	-	-
		3,678,562	**3,489,049**	**4,023,978**	**4,642,898**	**1,147,417**
TOTAL LIABILITIES		**36,691,219**	**44,484,411**	**49,830,082**	**55,626,191**	**61,891,661**

R.M. TAHIR & CO. CHARTERED ACCOUNTANTS LAHORE

M/S DAKIA COURIER SERVICES
PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED JUNE 30TH 2026

	NOTES	Rupees 2027	Rupees 2028	Rupees 2029	Rupees 2030	Rupees 2031
Revenue	10	211,775,630	232,953,193	256,248,512	281,873,364	310,060,700
Less: Cost of Revenue	11	155,867,091	171,453,801	188,599,181	207,459,099	228,205,009
Gross Profit		**55,908,539**	**61,499,392**	**67,649,332**	**74,414,265**	**81,855,691**
Less: Admin & General Expenses	12	7,653,593	8,355,871	9,130,798	9,985,315	10,927,102
Less: Financial Charges	13	1,979,708	1,822,411	1,414,401	939,454	386,589
		9,633,301	10,178,281	10,545,198	10,924,769	11,313,691
Profit before taxation		**46,275,238**	**51,321,111**	**57,104,134**	**63,489,496**	**70,542,000**
Less: Taxation		2,120,751	2,332,826	2,566,108	2,822,719	3,104,991
Net Profit carried forward to Balance Sheet		**44,154,487**	**48,988,286**	**54,538,025**	**60,666,777**	**67,437,009**

R.M. TAHIR & CO. LAHORE CHARTERED ACCOUNTANTS

M/S DAKIA COURIER SERVICES
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30TH 2026

	Rupees 2027	Rupees 2028	Rupees 2029	Rupees 2030	Rupees 2031
CASH FLOWS FROM OPERATING ACTIVITIES					
Profit for the period	**46,275,238**	**51,321,111**	**57,104,134**	**63,489,496**	**70,542,000**
Adjustments for :					
Depreciation - owned assets	2,317,093	2,085,384	1,876,845	1,689,161	1,520,245
Financial Charges	1,979,708	1,822,411	1,414,401	939,454	386,589
Cash flows from operating activities before changes in working capital	**50,572,039**	**55,228,906**	**60,395,380**	**66,118,110**	**72,448,834**
Movement in Working Capital					
Store, Spare & Tools	-	-	-	-	-
Debtors	(2,366,536)	(5,156,081)	(2,937,050)	(2,755,805)	(2,205,598)
Advances, Deposits & Prepayments	(529,439)	(264,720)	(291,191)	(320,311)	(352,342)
Creditors	-	-	-	-	-
Provision for taxation	-	-	-	-	-
Accrued Expenses	(8,794,576)	54,468	59,982	66,055	72,746
	(11,690,551)	(5,366,332)	(3,168,260)	(3,010,060)	(2,485,194)
Cash generated from operations	**38,881,488**	**49,862,574**	**57,227,120**	**63,108,050**	**69,963,640**
Income tax paid	(2,120,751)	(2,332,826)	(2,566,108)	(2,822,719)	(3,104,991)
Financial Charges	(1,979,708)	(1,822,411)	(1,414,401)	(939,454)	(386,589)
Net cash flow from operating activities	**34,781,029**	**45,707,338**	**53,246,611**	**59,345,878**	**66,472,060**
CASH FLOWS FROM INVESTING ACTIVITIES					
Fixed Asset Purchases	**(20,000,000)**				
Drawings	(28,700,417)	(41,640,043)	(46,357,322)	(51,566,760)	(57,321,458)
Net cash used in investing activities	**(48,700,417)**	**(41,640,043)**	**(46,357,322)**	**(51,566,760)**	**(57,321,458)**
CASH FLOWS FROM FINANCING ACTIVITIES					
Term Finance Facility					
Repayment of loans	10,151,924	(2,487,005)	(2,895,015)	(3,369,962)	(3,922,827)
Short term running Finance	-	-	-	-	-
Net cash used in financing activities	**10,151,924**	**(2,487,005)**	**(2,895,015)**	**(3,369,962)**	**(3,922,827)**
Net (decrease) / increase in cash and cash equivalents	**(3,767,463)**	**1,580,290**	**3,994,274**	**4,409,155**	**5,227,775**
Cash and cash equivalents at the beginning of the year	7,059,188	3,291,724	4,872,014	8,866,288	13,275,443
Cash and cash equivalents at the end of the period	**3,291,724**	**4,872,014**	**8,866,288**	**13,275,443**	**18,503,219**

R.M. TAHIR & CO. LAHORE CHARTERED ACCOUNTANTS

M/S DAKIA COURIER SERVICES
NOTES TO THE FINANCIAL STATEMENTS
AS ON JUNE 30TH 2026

1. Property and Equipment

Particulars	Amount In Rupees							
	COST				DEPRECIATION			W.D.V.
	As on Jul 01 2026	Additions/ (Disposals)	As on 30 June 2027	Rate %	As on Jul 01 2026	For the Year/ transfers	As on 30 June 2027	As on 30 June 2027
Owned assets								
Land	-	-	-					-
Building	-	-	-	5%	-	-	-	-
Commercial Vehicles	-	-	-	10%	-	-	-	-
Office Equipment	1,520,000	-	1,520,000	10%	622,455	89,754	712,210	807,790
Furniture & Fixture	1,350,000	-	1,350,000	10%	552,839	79,716	632,555	717,445
Vehicle	2,500,000	20,000,000	22,500,000	10%	1,023,775	2,147,623	3,171,398	19,328,603
		-	-	10%	-	-	-	-
TOTAL	5,370,000	20,000,000	25,370,000		2,199,069	2,317,093	4,516,162	20,853,838

1.1 Property and Equipment

Particulars	Amount In Rupees							
	COST				DEPRECIATION			W.D.V.
	As on Jul 01 2027	Additions/ (Disposals)	As on 30 June 2028	Rate %	As on Jul 01 2027	For the Year/ transfers	As on 30 June 2028	As on 30 June 2028
Owned assets								
Land	-		-					-
Building	-	-	-	5%	-	-	-	-
Commercial Vehicles	-	-	-	10%	-	-	-	-
Office Equipment	1,520,000	-	1,520,000	10%	712,210	80,779	792,989	727,011
Furniture & Fixture	1,350,000	-	1,350,000	10%	632,555	71,745	704,299	645,701
Vehicles	22,500,000	-	22,500,000	10%	3,171,398	1,932,860	5,104,258	17,395,742
TOTAL	25,370,000		25,370,000		4,516,162	2,085,384	6,601,546	18,768,454

1.2 Property and Equipment

Particulars	Amount In Rupees							
	COST				DEPRECIATION			W.D.V.
	As on Jul 01 2028	Additions/ (Disposals)	As on 30 June 2029	Rate %	As on Jul 01 2028	For the Year/ transfers	As on 30 June 2029	As on 30 June 2029
Owned assets								
Land	-		-					-
Building	-	-	-	5%	-	-	-	-
Commercial Vehicles	-	-	-	10%	-	-	-	-
Office Equipment	1,520,000	-	1,520,000	10%	792,989	72,701	865,690	654,310
Furniture & Fixture	1,350,000	-	1,350,000	10%	704,299	64,570	768,869	581,131
Vehicles	22,500,000	-	22,500,000	10%	5,104,258	1,739,574	6,843,832	15,656,168
	-	-	-	10%	-	-	-	-
TOTAL	25,370,000		25,370,000		6,601,546	1,876,845	8,478,391	16,891,609

R.M. TAHIR & CO. LAHORE CHARTERED ACCOUNTANTS

M/S DAKIA COURIER SERVICES
NOTES TO THE FINANCIAL STATEMENTS
AS ON JUNE 30TH 2026

1.3 Property and Equipment

Amount In Rupees								
Particulars	COST				DEPRECIATION			W.D.V.
	As on Jul 01 2029	Additions/ (Disposals)	As on 30 June 2030	Rate %	As on Jul 01 2029	For the Year/ transfers	As on 30 June 2030	As on 30 June 2030
Owned assets								
Land	-		-					-
Building	-	-	-	5%	-	-	-	-
Commercial Vehicles	-	-	-	10%	-	-	-	-
Office Equipment	1,520,000	-	1,520,000	10%	865,690	65,431	931,121	588,879
Furniture & Fixture	1,350,000	-	1,350,000	10%	768,869	58,113	826,982	523,018
Vehicles	22,500,000	-	22,500,000	10%	6,843,832	1,565,617	8,409,449	14,090,551
	-	-	-	10%	-	-	-	-
TOTAL	25,370,000		25,370,000		8,478,391	1,689,161	10,167,552	15,202,448

1.4 Property and Equipment

Amount In Rupees								
Particulars	COST				DEPRECIATION			W.D.V.
	As on Jul 01 2030	Additions/ (Disposals)	As on 30 June 2031	Rate %	As on Jul 01 2030	For the Year/ transfers	As on 30 June 2031	As on 30 June 2031
Owned assets								
Land	-		-					-
Building	-	-	-	5%	-	-	-	-
Commercial Vehicles	-	-	-	10%	-	-	-	-
Office Equipment	1,520,000	-	1,520,000	10%	931,121	58,888	990,009	529,991
Furniture & Fixture	1,350,000	-	1,350,000	10%	826,982	52,302	879,284	470,716
Vehicles	22,500,000	-	22,500,000	10%	8,409,449	1,409,055	9,818,504	12,681,496
	-	-	-	10%	-	-	-	-
TOTAL	25,370,000		25,370,000		10,167,552	1,520,245	11,687,797	13,682,203

R.M. TAHIR & CO. LAHORE CHARTERED ACCOUNTANTS

M/S DAKIA COURIER SERVICES
NOTES TO THE ACCOUNT
FOR THE YEAR ENDED JUNE 30TH 2026

	2027	2028	2029	2030	2031
2 Store, Spare & Tools	-	-	-	-	-
	-	-	-	-	-
3 Receivable	9,898,461	15,054,542	17,991,592	20,747,397	22,952,995
	9,898,461	**15,054,542**	**17,991,592**	**20,747,397**	**22,952,995**
4 Advances, Deposits & Prepayments	2,647,195	2,911,915	3,203,106	3,523,417	3,875,759
	2,647,195	**2,911,915**	**3,203,106**	**3,523,417**	**3,875,759**
5 Cash & Bank balances	9,247,536	12,021,797	14,786,810	17,744,172	21,293,006
	9,247,536	**12,021,797**	**14,786,810**	**17,744,172**	**21,293,006**
6 Capital					
Capital	10,545,659	25,999,730	33,347,972	41,528,676	50,628,693
Profit for the year	44,154,487	48,988,286	54,538,025	60,666,777	67,437,009
Less: Drawings	(28,700,417)	(41,640,043)	(46,357,322)	(51,566,760)	(57,321,458)
	25,999,730	**33,347,972**	**41,528,676**	**50,628,693**	**60,744,244**
7 Accounts Payable	-	-	-	-	-
	-	-	-	-	-
8 **Accrued & Other Payables**	**539,565**	**594,034**	**654,016**	**720,071**	**792,817**
Financial Charges payable	-	-	-	-	-
	539,565	**594,034**	**654,016**	**720,071**	**792,817**
9 Running Finance Facility	-	-	-	-	-
	-	-	-	-	-
10 Revenue	211,775,630	232,953,193	256,248,512	281,873,364	310,060,700
	211,775,630	**232,953,193**	**256,248,512**	**281,873,364**	**310,060,700**
11 Cost Of Revenue					
0	-	-	-	-	-
Salaries, Wages & other Benefits	115,680,031	127,248,034	139,972,838	153,970,122	169,367,134
Transportation Cost	21,177,563	23,295,319	25,624,851	28,187,336	31,006,070
Repair & Maintenance	398,420	438,262	482,088	530,297	583,327
Stationery & Packing Material	4,085,946	4,494,541	4,943,995	5,438,394	5,982,234
Add: Depreciation	-	-	-	-	-
Add: Other Direct Expenses	14,525,131	15,977,644	17,575,409	19,332,949	21,266,244
	155,867,091	171,453,801	188,599,181	207,459,099	228,205,009
Less: Closing Stock	-	-	-	-	-
	155,867,091	171,453,801	188,599,181	207,459,099	228,205,009

R.M. TAHIR & CO. LAHORE CHARTERED ACCOUNTANTS

M/S DAKIA COURIER SERVICES
NOTES TO THE ACCOUNT
FOR THE YEAR ENDED JUNE 30TH 2026

	2027	2028	2029	2030	2031
12 General & admin exp					
Staff Salaries	4,686,000	5,154,600	5,670,060	6,237,066	6,860,773
Utility Bills	204,783	231,405	261,488	295,481	333,893
Rent Rate & Tax	1,584,000	1,742,400	1,916,640	2,108,304	2,319,134
Legal & Professional	302,720	332,992	366,291	402,920	443,212
Printing & Stationery	154,350	162,068	170,171	178,679	187,613
Entertainment Expense	171,360	179,928	188,924	198,371	208,289
Travelling & Conveyance	206,010	216,311	227,126	238,482	250,406
Misc	174,899	183,644	192,826	202,468	212,591
Depreciation	169,471	152,524	137,271	123,544	111,190
	7,653,593	**8,355,871**	**9,130,798**	**9,985,315**	**10,927,102**
13 Financial Charges (Total)					
Paid	1,979,708	1,822,411	1,414,401	939,454	386,589
	1,979,708	1,822,411	1,414,401	939,454	386,589
14 Ration Analysis					
Gross Profit Ratio	26	26	26	26	26
Net Profit Ratio	21	21	21	22	22
Current Ratio	6	9	9	9	42
Return on Assets	104	100	103	106	109
Return on Capital	419	188	164	146	133
Inventory Turnover Days	-	-	-	-	-
Debtor Turnover Days	15	20	24	25	26
Creditors Turnover Days	-	-	-	-	-

R.M. TAHIR & CO. LAHORE CHARTERED ACCOUNTANTS