The Institute of Chartered Accountants of Pakistan
CA PAKISTAN

R.M. Tahir & Co.
CHARTERED ACCOUNTANTS
0335-10 25 000

AUDITOR'S REPORT TO THE MANAGEMENT

On the request of the management, we have audited the annexed Financial Statements of **M/S DAKIA COURIER SERVICES** which comprise the statement of financial position as at June 30, 2026,2025 & 2024 and statement of Profit & Loss together with the notes forming part thereof for the year then ended.

It is responsibility of the management to establish and maintain a system of internal control and prepare and present the above statements in conformity with the approved accounting standards. Our responsibility is to express an opinion on these statements based on our audit. We state that we have obtained information which were necessary for the purpose of these accounts and after thereof we submit that:

a) Proper books of accounts have been kept by the management.

b) Statement of financial position and statement of profit and loss together with the notes thereon have been drawn up from the record maintained by the management.

We report that these accounts are in agreement with the books of accounts produced to us by the management and statement of financial position and statement of profit and loss give a fair view of the state of the business.

Dated: November 13, 2026
Place: Lahore

R.M. TAHIR & CO.
CHARTERED ACCOUNTANTS

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**

R.M. TAHIR & CO. LAHORE CHARTERED ACCOUNTANTS

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**

R.M. TAHIR & CO. CHARTERED ACCOUNTANTS LAHORE

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

Property and Equipment

Particulars	Amount In Rupees							
	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

Particulars	Amount In Rupees							
	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

Particulars	Amount In Rupees							
	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

R.M. TAHIR & CO. CHARTERED ACCOUNTANTS LAHORE

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

R.M. TAHIR & CO. CHARTERED ACCOUNTANTS LAHORE

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

	2026	2025	2024
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	-	-	-

R.M. TAHIR & CO. LAHORE CHARTERED ACCOUNTANTS