RAO & COMPANY
CHARTERED ACCOUNTANTS

TELEPHONE
068-5870216
Fax: 068-5870616
E-mail: raoandcoca_ryk@yahoo.com
auditryk@raococa.com

10/11-B,
Zamindara Colony,
P.O. Box 10
Rahim Yar Khan.
PAKISTAN

INDEPENDENT AUDITOR'S REPORT

To the members of Rahim Yar Khan Chamber of Commerce & Industry

Report on the Audit of the Financial Statements

Opinion

We have audited the annexed financial statements of **Rahim Yar Khan Chamber of Commerce & Industry** (the Chamber), which comprise the statement of financial position as at June 30, 2026 and the statement of income and expenditure, the statement of comprehensive income, the statement of changes in funds, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, the statement of income and expenditure, the statement of comprehensive income, the statement of changes in funds and the statement of cash flows together with the notes forming parts thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), in the manner so required and respectively give a true and fair view of the state of the Chamber's affairs as at June 30, 2026 and of the surplus, other comprehensive income, the changes in equity and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Chamber in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Other Offices: 4, Karachi Chambers, Hasrat Mohani Road, Karachi. Gardee Investment Building, Napier Road, Lahore.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting and reporting standards as applicable in Pakistan and the requirements of Companies Act, 2017 (XIX of 2017) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Chamber's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Chamber or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing the Chamber's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Chamber's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Chamber's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Chamber to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Those Charged with Governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Based on our audit, we further report that in our opinion:

a) proper books of account have been kept by the Chamber as required by the Companies Act, 2017 (XIX of 2017);

b) the statement of financial position, the statement of income and expenditure, the statement of comprehensive income, the statement of changes in funds and the statement of cash flows together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017), and are in agreement with the books of account and returns;

c) investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Chamber's business; and

d) no Zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980).

The engagement partner on the audit resulting in this independent auditor's report is Abdul Rafay.

Rao & Company
Chartered Accountants
Rahim Yar Khan
Date: 08 September 2026
UDIN: AR202610267KvqULnc8S

RAHIM YAR KHAN CHAMBER OF COMMERCE & INDUSTRY

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Note	2026 Rupees	2025 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	4	**48,346,523**	49,349,392
Long term deposit	5	**150,100**	150,100
		48,496,623	49,499,492
CURRENT ASSETS			
Other receivables	6	**2,330,000**	162,642
Advances, deposits & prepayments	7	**1,842,983**	1,754,074
Cash and bank balances	8	**19,774,672**	9,868,783
		23,947,655	11,785,499
		72,444,278	61,284,991
FUNDS AND LIABILITIES			
General fund		**6,000,000**	6,000,000
Building fund		**4,000,000**	4,000,000
Accumulated surplus		**40,078,478**	26,185,270
		50,078,478	36,185,270
CURRENT LIABILITIES			
Unearned membership subscription		**21,048,750**	21,692,250
Trade and other payables	9	**1,317,050**	3,407,471
		22,365,800	25,099,721
Contingencies and commitments	10		
		72,444,278	61,284,991

The annexed notes from 1 to17 form an integral part of these financial statements.

SECRETARY GENERAL **SENIOR VICE PRESIDENT** **PRESIDENT**

RAHIM YAR KHAN CHAMBER OF COMMERCE & INDUSTRY
STATEMENT OF INCOME AND EXPENDITURE
For the year ended 30 June 2026

		2026	2025
INCOME	**Note**	**Rupees**	Rupees
Membership subscription			
Renewal fee		**28,932,500**	21,246,250
Membership fee		**1,837,000**	2,046,000
		30,769,500	23,292,250
Other income			
Delegations income		**12,092,000**	4,760,000
Recommendation letter/membership card		**1,665,423**	1,511,788
Other		**560**	-
Nomination income		-	1,929,000
Hall rent income		-	15,000
		13,757,983	8,215,788
		44,527,483	31,508,038
LESS: EXPENDITURE			
Staff salaries and benefits		**9,702,235**	8,143,408
Security expense		**512,920**	504,000
AGM & election expenses		**1,114,691**	3,610,026
Membership card & certificate expense		**1,956,400**	1,467,300
Legal and professional expenses		**1,070,865**	994,930
Fee & Subscription		**132,500**	105,000
Printing and stationery		**1,066,867**	816,991
Postage and couriers		**557,150**	495,578
Telephone, fax and Internet		**472,458**	380,935
Entertainment expenses		**664,543**	342,525
Staff Lunch expenses		**643,334**	651,817
Auditors' remuneration	11	**380,000**	358,500
Bank charges		**2,325**	6,293
Newspaper and publications		**81,365**	73,140
Meetings, Seminars, Workshops		**813,994**	1,706,165
Mushaira expenses		**388,800**	546,073
Travelling expenses		**676,078**	547,729
Electricity expenses		**345,513**	528,847
Gas expenses		**186,580**	170,926
Repairs and maintenance		**245,100**	407,256
Publicity and Advertisement		**9,800**	107,340
Gifts & Souvenir		**17,800**	362,100
Miscellaneous		**115,775**	130,600
IT Support		**148,500**	76,583
Renovation expense		**8,716**	279,267
Depreciation	4	**3,230,497**	3,039,257
Office Supplies		**204,204**	318,092
Delegation expenses		**3,535,965**	880,212
Charity & donation	12	**110,000**	155,000
Barriers for Business Community Welfare	12	**495,000**	-
AGM Food Donate to Flood Victims	12	**1,448,280**	-
Education Expo Expenses		**34,790**	-
Mango festival expenses		**87,500**	-
Haji Camp Expenses		**72,810**	-
Secretariat Staff Medical Allowance		**100,000**	-
Exchange loss		**920**	604
Secretariat Staff Umrah expense		-	252,000
APCPC Expenses		-	2,187,904
Doubtful receivable written off		-	75,000
		30,634,275	29,721,398
Surplus for the year		**13,893,208**	1,786,640

The annexed notes from 1 to17 form an integral part of these financial statements.

SECRETARY GENERAL **SENIOR VICE PRESIDENT** **PRESIDENT**

RAHIM YAR KHAN CHAMBER OF COMMERCE & INDUSTRY

STATEMENT OF COMPREHENSIVE INCOME

For the year ended 30 June 2026

	2026 Rupees	2025 Rupees
Surplus for the year	**13,893,208**	1,786,640
Other comprehensive income	-	-
Total comprehensive surplus for the year	**13,893,208**	**1,786,640**

The annexed notes from 1 to17 form an integral part of these financial statements.

SECRETARY GENERAL	SENIOR VICE PRESIDENT	PRESIDENT

RAHIM YAR KHAN CHAMBER OF COMMERCE & INDUSTRY
STATEMENT OF CHANGES IN FUNDS
For the year ended 30 June 2026

	General Fund	Building Fund	Accumulated surplus	Total
	-----------------------	Rupees	-----------------------	
Balance as at 30 July 2025	6,000,000	4,000,000	24,398,630	34,398,630
Surplus for the year	-	-	1,786,640	1,786,640
Balance as at 30 June 2025	6,000,000	4,000,000	26,185,270	36,185,270
Surplus for the year	**-**	**-**	**13,893,208**	**13,893,208**
Balance as at 30 June 2026	**6,000,000**	**4,000,000**	**40,078,478**	**50,078,478**

The annexed notes from 1 to17 form an integral part of these financial statements.

SECRETARY GENERAL **SENIOR VICE PRESIDENT** **PRESIDENT**

RAHIM YAR KHAN CHAMBER OF COMMERCE & INDUSTRY

STATEMENT OF CASH FLOWS

For the year ended 30 June 2026

	2026	2025
	Rupees	Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus for the year	**13,893,208**	1,786,640
Adjustment for:		
Depreciation	**3,230,497**	3,039,257
Doubtful receivable written off	**-**	75,000
	17,123,705	4,900,897
Working capital changes:		
Increase in current assets		
Other receivables	**(2,167,358)**	(45,000)
Advances, deposits & prepayments	**(33,577)**	(110,334)
Increase / (decrease) in current liabilities		
Unearned income	**(643,500)**	7,875,750
Trade and other payables	**(2,090,421)**	1,675,061
	(4,934,856)	9,395,477
Cash generated from operations	**12,188,849**	14,296,374
Taxes paid	**(55,332)**	(502,908)
Net cash generated from operating activities	**12,133,517**	13,793,466
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure incurred	**(2,227,628)**	(20,977,506)
Net cash used in investing activities	**(2,227,628)**	(20,977,506)
CASH FLOWS FROM FINANCING ACTIVITIES	**-**	-
Net increase / (decrease) in cash and cash equivalents	**9,905,889**	(7,184,040)
Cash and cash equivalents at the beginning of the year	**9,868,783**	17,052,823
Cash and cash equivalents at the end of the year	**19,774,672**	9,868,783

The annexed notes from 1 to17 form an integral part of these financial statements.

Chairman

SECRETARY GENERAL **SENIOR VICE PRESIDENT** **PRESIDENT**

RAHIM YAR KHAN CHAMBER OF COMMERCE & INDUSTRY
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

1 Corporate and general information

1.1 Legal status and operations

Rahim Yar Khan Chamber of Commerce & Industry ('the Chamber') was formed in July 2007 under the repealed Companies Ordinance, 1984 (Now the Companies Act, 2017) and incorporated as a Chamber Limited by guarantee in January 2010 under the provisions of the repealed Companies Ordinance, 1984 (Now the Companies Act, 2017) with prime objects to unite the members in their common approach on all matters concerning the members. The Chamber has been granted license to work as trade organization under section 42 of the repealed Companies Ordinance, 1984 (Now the Companies Act, 2017).

The registered office of the Chamber is located at Shahbazpur Road Rahim Yar khan.

2 BASIS OF PREPARATION

2.1 Statement of Compliance

These financial statements have been prepared in accordance with accounting and reporting standards, as applicable in Pakistan. The accounting and reporting standards applicable in Pakistan comprise of:

- International financial reporting standard for Small and Medium Sized Entities (IFRS for SMEs) issued by the international Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and

- Accounting Standards for Not for Profit Organizations (Accounting Standard for NPOs) issued by the Institute of Chartered Accountants of Pakistan (ICAP) as notified under the Companies Act, 2017; and

- Provisions of and directives issued under the Companies Act, 2017.

Where provisions of and directives issued under the Companies Act, 2017 differ from the IFRS for SMEs or the accounting standard for NPOs, the provisions of and directives issued under the Companies ACT, 2017 have been followed.

2.2 Basis of measurement

The financial statements have been prepared under the historical cost convention, except for certain items as disclosed in the relevant accounting policies below

2.3 Functional and presentation currency

These financial statements are presented in Pak Rupees, which is chamber's functional currency. Amounts presented in the financial statements have been rounded off to the nearest of Rs. unless otherwise stated.

2.4 Key judgements and estimates

The preparation of financial statements in conformity with the accounting and reporting standards as applicable in Pakistan requires the use of certain critical accounting estimates. In addition, it requires management to exercise judgement in the process of applying the chamber's accounting policies. The areas involving a high degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are documented in the following accounting policies and notes, and relate primarily to:

- Useful lives, residual values and depreciation method of property, plant and equipment – Note 3
- Provision for doubtful trade receivables – Note 3.2
- Estimation of provisions - Note 3.7

The revisions to accounting estimates (if any) are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Property and equipment

Property, plant and equipment (except freehold land which is stated at cost) are stated at cost less accumulated depreciation and impairment losses, if any. Depreciation is charged to income applying the diminishing balance method at the rates specified in note 4.1. Depreciation for addition and deletion is charged for the number of months, these are used during the year. Minor repairs and maintenance are charged to current expenses, while major renewals and improvements are capitalized. Any gain or loss on disposal is included in profit and loss account.

3.2 Advances, deposits and other receivables

Advances, deposits and other receivables originated by the Chamber are recognized and carried at original cost. An estimate for doubtful receivables is made when collection of the full amount is no longer probable. Bad debts are written off as incurred.

3.3 Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purpose of cash flow statements, cash and cash equivalents comprises of cash in hand, balance with banks and short term investments realizable within a year.

3.4 Government grant

Government grants are recognised at the fair value of the asset received or receivable.

A grant without specified future performance conditions is recognised in income when the grant proceeds are receivable. A grant that imposes specified future performance conditions is recognised in income when all those conditions are met and there is a reasonable assurance that the grant will be received.

Government grants are presented separately from the assets to which they relate. Government grants received before the income recognition criteria are satisfied are presented as a separate liability in the statement of financial position.

Government grants recognised in income are presented separately in the 'other income'.

Further, the Company does not recognise those forms of government assistance for which a reasonable value cannot be placed on them.

3.5 Trade and other payables

Trade payables are obligations under normal short-term credit terms. These are measured at the undiscounted amount of cash to be paid.

3.6 Revenue recognition

The Chamber recognize income on the following basis:

- Return on investment, membership fees, recommendation letter/membership card and other income is recorded on accrual basis;
- Subscription fees are recognize as revenue on a straight-line basis over the specified period;
- Visa approval and processing fees are recognised to income when the performance obligations are fulfilled;
- Donations which are unrestricted are recognized on receipt basis. Donations in kind are recognised at fair value determined at the time when donations are received; and
- Donation which are restricted are recognized on as and when the performance conditions are satisfies.

3.7 Provision

Provision are recognized in the balances sheet when the Chamber has legal or constructive obligation as a result of past events and it is probable that out flow of economic benefits will be required to settle the obligation and a reliable estimate of the amount can be made. However, provisions are reviewed at each balance sheet date and adjusted to reflect current best estimate.

3.8 Impairment loss

The carrying amounts of the Chamber's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment loss. Impairment losses, if any, are recognized as expense in the income and expenditure account.

3.9 Income tax

Rahim Yar Khan Chamber of Commerce & Industry is a non-profitable organization. However, necessary approval in this regard from Tax Authorities has not been obtained.

4 PROPERTY AND EQUIPMENT	NOTE	**2026 RUPEES**	2025 RUPEES
Operating fixed assets	4.1	**46,491,810**	48,969,392
Capital work-in-progress	4.2	**1,854,713**	380,000
		48,346,523	49,349,392

4.1 Operating fixed assets

	Freehold land	Building on freehold land	Electric installation	Furniture and fixture	Office equipments	Computers	Solar pannel	Total
		----------	----------	---------- Rupees	----------	----------	----------	
Year ended June 30, 2026								
Opening net book value	**22,824,410**	**15,943,770**	**67,704**	**3,595,495**	**2,595,636**	**253,611**	**3,688,766**	**48,969,392**
Additions	-	-	-	**12,000**	**228,155**	**305,650**	**207,110**	**752,915**
Disposals	-	-	-	-	-	-	-	-
Depreciation charge	-	**(1,594,377)**	**(10,156)**	**(540,296)**	**(416,431)**	**(114,135)**	**(555,102)**	**(3,230,497)**
Closing net book value	**22,824,410**	**14,349,393**	**57,548**	**3,067,199**	**2,407,360**	**445,126**	**3,340,774**	**46,491,810**
At June 30, 2026								
Cost	**22,824,410**	**50,370,742**	**1,469,903**	**7,542,334**	**8,403,163**	**794,932**	**5,106,110**	**96,511,594**
Accumulated depreciation	-	**(36,021,349)**	**(1,412,355)**	**(4,475,135)**	**(5,995,803)**	**(349,806)**	**(1,765,336)**	**(50,019,784)**
Net book value	**22,824,410**	**14,349,393**	**57,548**	**3,067,199**	**2,407,360**	**445,126**	**3,340,774**	**46,491,810**
Depreciation rates	-	**10%**	**15%**	**15%**	**15%**	**30%**	**15%**	
Year ended June 30, 2025								
Opening net book value	7,088,150	17,715,300	79,652	951,279	1,084,506	152,531	4,339,725	31,411,143
Additions	15,736,260	-	-	2,898,905	1,773,021	189,320	-	20,597,506
Disposals	-	-	-	-	-	-	-	-
Depreciation charge	-	(1,771,530)	(11,948)	(254,689)	(261,891)	(88,240)	(650,959)	(3,039,257)
Closing net book value	22,824,410	15,943,770	67,704	3,595,495	2,595,636	253,611	3,688,766	48,969,392
At June 30, 2025								
Cost	22,824,410	50,370,742	1,469,903	7,530,334	8,175,008	489,282	4,899,000	95,758,679
Accumulated depreciation	-	(34,426,972)	(1,402,199)	(3,934,839)	(5,579,372)	(235,671)	(1,210,234)	(46,789,287)
Net book value	22,824,410	15,943,770	67,704	3,595,495	2,595,636	253,611	3,688,766	48,969,392
Depreciation rate	-	10%	15%	15%	15%	30%	15%	

		Note	2026 Rupees	2025 Rupees
4.2	**Capital work-in-progress**			
	Civil work			
	Opening		**380,000**	380,000
	Addition during the year		**1,474,713**	-
			1,854,713	380,000

		Note		
5	**LONG TERM DEPOSIT**	5.1	**150,100**	150,100

5.1 This represent deposit to Multan Electric Power Company (MEPCO) and SNGPL for electricity and sui gas connection.

		Note	2026 Rupees	2025 Rupees
6	**OTHER RECEIVABLES**			
	Delegation income receivable	6.1	**2,330,000**	237,642
	Less : Doubtful receivable written off		**-**	(75,000)
			2,330,000	162,642

6.1 The amount of Rs 2,040,000 has been received subsequently.

		Note		
7	**ADVANCES, DEPOSITS & PREPAYMENTS**			
	Advance tax		**55,332**	503,104
	Income tax refundable		**1,528,540**	1,025,436
	Security deposit - *unsecured & considered good*		**14,200**	14,200
	Advance to employees	7.1	**180,000**	119,000
	Nadra E Sahulat (Secretary General RYKCCI)	7.2	**64,911**	60,238
	Advance against expenses		**-**	32,096
			1,842,983	1,754,074

7.1	**ADVANCE TO EMPLOYEES**		
	Abbas Ali (Asst. Chef)	**48,000**	10,000
	Wahid Bukhsh (Sweeper)	**-**	14,000
	M. Ajmal (Gardener)	**20,000**	15,000
	M. Ramzan (Office boy)	**18,000**	18,000
	M. Yousaf (Employee)	**39,000**	21,000
	Sajid Ali (Sweeper)	**15,000**	21,000
	Mahmood Ul Hassan (Qari)	**5,000**	20,000
	Iqra Zaulfiqar (Membership Officer)	**35,000**	-
		180,000	119,000

7.2 This represents amounted deposited in NADRA E-SAHULAT account opened to facilitate members of chamber for payments of various utility bills

8	**CASH AND BANK BALANCES**		
	Cash in hand	**696,768**	240,000
	Cash at banks		
	- Local Currency	**19,034,957**	9,584,915
	- Foreign Currency	**42,947**	43,867
		19,077,904	9,628,783
		19,774,672	9,868,783

9	TRADE AND OTHER PAYABLES	Note	2026 Rupees	2025 Rupees
	Creditors			
	Crop Health Sciences		**-**	19,000
	Syed Akbar Ghazi		**96,000**	96,000
			96,000	115,000
	Other Payables			
	Contribution to CCB for Ryk Chamber Building		**7,400**	7,400
	Advance received against Europe delegation		**-**	2,200,000
	Advance received against UK delegation		**70,000**	-
	Excess receipt payable to FBR		**49,471**	49,471
	Unknown income	9.1	**544,100**	388,100
	Withholding tax payable		**873**	94,241
			671,844	2,739,212
	Accrued expenses		**549,206**	553,259
			1,317,050	3,407,471

9.1 This represent credits in the bank accounts of the chamber the basis of which is un known to the management till the authorization of these financial statements so these are recorded as liability.

10 CONTINGENCIES AND COMMITMENTS

The Chamber is involved in two service appeals titled "Rahim Yar Khan Chamber of Commerce & Others vs. Muhammad Anwar Javed", which are pending before the Appellate Forum, Multan and are currently at the stage of arguments.

An execution petition relating to the decisions of the Labour Court, which are under suspension in view of the above appeals, is also pending before the Labour Court, Bahawalpur. The proceedings have been adjourned sine die.

Management is actively pursuing these matters and believes that they are likely to be resolved in favour of the

11	AUDITORS' REMUNERATION	Note	2026 Rupees	2025 Rupees
	Audit fee		**270,000**	236,250
	Certification fee		**60,000**	72,250
	Taxation fee		**50,000**	50,000
			380,000	358,500

12 Contribution for donation to the following organizations exceed Rs. 1,000,000 or 10% of donation amount whichever is higher:

	Note	2026 Rupees	2025 Rupees
Flood Donation		**1,448,280**	-
Security barriers purchased for RYK Bazar		**495,000**	-
Sheikh Khalifa School		**-**	150,000
Others		**-**	5,000
		1,943,280	155,000

12.1 None of the donations were made to any donee in which a member of Executive Committee or his spouse had any interest at any time during the year.

12 TRANSACTIONS WITH RELATED PARTIES

Related parties comprise the President, Senior Vice President, Vice Presidents and members of the Executive Committee of the NPO, as well as their immediate and close family members. Significant transactions entered into with related parties during the year, other than those which have been specifically disclosed elsewhere in these financial statements, are as follows:

Nature of relationship	Nature of transactions	**2026 Rupees**	2025 Rupees
President/Vice President/Executive Committee Member	Delegation services rendered	**3,240,000**	1,140,000
	- received	**1,400,000**	1,020,000
	Year end balance - receivable	**1,840,000**	120,000
Secretary General	Opening	**42,642**	
	Delegation services rendered	-	42,642
	- received	**42,642**	-
	Year end balance - receivable	-	42,642
Immediate & Close Family Members	Delegation services rendered	**390,000**	60,000
	- received	**340,000**	60,000
	Year end balance - receivable	**50,000.00**	-

The related parties with whom the Chamber had entered into transactions or had arrangements / agreements in place during the year have been disclosed below along with their basis of relationship.

Name of related party	**Basis of relationship**
Waleed Ahmed	President
Sahir Iqbal	Senior Vice president
Afzal Ahmed	Vice president
Muhammad Iqbal	Executive Committee Membei
Noman Khalid	-do-
Muhammad Afsar	-do-
Hashmat Ali	-do-
Imran Shabir	-do-
Qasir Mahmood	-do-
Zulfiqar Ali	-do-
Muhammad Sohail Saleem	-do-
Jam Prince Fahad	-do-
Riaz Ur Rehman	-do-
Shahbaz Ahmed	-do-
Tariq Mehmood	-do-
Mian Muhammad Hussain	-do-
M. Shehroz Nadeem	-do-
Nadeem Bashir	-do-
Muhammad Usman Azhar	Secretary General

13 FINANCIAL INSTRUMENTS

	Amortized cost		Total	
	2026	2025	**2026**	2025
	-----Rupees-----			
Financial assets				
Long term deposit	**150,100**	150,100	**150,100**	150,100
Other receivables	**2,330,000**	237,642	**2,330,000**	237,642
Security deposit	**259,111**	193,438	**259,111**	193,438
Bank balance	**19,077,904**	9,628,783	**19,077,904**	9,628,783
	21,817,115	10,209,963	**21,817,115**	10,209,963
Financial liabilities				
Trade & other payables	**1,317,050**	3,407,471	**1,317,050**	3,407,471

14 REMUNERATION OF PRESIDENT AND EXECUTIVE COMMITTEE

No remuneration is paid to president and executive committee during the year.

15 NUMBER OF EMPLOYEES

	2026	2025
Total number of employees as at 30 June	**14**	15
Average number of employees for the year	**14**	14

16 GENERAL

16.1 Figures have been rounded of to the nearest Rupee.

16.2 Corresponding figures have been rearranged and reclassified, wherever considered necessary for the purposes of comparison and better presentation. There is no material reclassification to report.

17 AUTHORISATION

The financial statements were approved by the Executive Committee of the Chamber in their meeting held on 02, September-2026

SECRETARY GENERAL | SENIOR VICE PRESIDENT | PRESIDENT