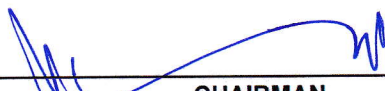


**PAKISTAN ASSOCIATION OF AUTOMOTIVE
PARTS AND ACCESSORIES MANUFACTURERS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30,2026**

	Note	2026 ----- Rupees -----	2025
CASH FLOWS FROM OPERATING ACTIVITIES:			
Surplus Before Taxation		31,942,815	27,791,144
Adjustments for non-cash charges			
Adjustments For Depreciation	7	4,006,525	2,827,410
Operating profit before working capital changes		<u>35,949,340</u>	<u>30,618,554</u>
Effect on cash flows due to working capital changes			
(Increase) / Decrease In Current Assets			
Changes in Working Capital		-	3,883,150
Decrease / (Increase) In Advances, Deposits and Prepayments	8	14,538,599	(23,160,296)
(Increase) / Decrease In Short Term Investments	9	(6,907,578)	12,299,920
(Increase)/Decrease In Current Liabilities			
(Increase) / Decrease In Accrued and Other Payables	11	8,591,463	575,931
Increase In Advance From Members	12	78,533,824	(22,952,744)
(Increase) / Decrease In Provision For Taxation	13	(8,507,689)	6,075,261
		86,248,620	(23,278,778)
Income Tax Adjusted		(8,558,142)	(8,334,144)
Net Cash Generated / (Used In) From Operating Activities		<u>113,639,818</u>	<u>(994,368)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of operating fixed assets		(5,706,810)	(20,523,945)
Net Cash Flows in Investing Activities		<u>107,933,008</u>	<u>(21,518,313)</u>
CASH FLOWS FROM FINANCING			
Net Increase/(Decrease) In Cash And Cash Equivalents		<u>107,933,008</u>	<u>(21,518,313)</u>
Cash and Cash Equivalents At The Beginning Of The Year		<u>34,582,467</u>	<u>56,100,780</u>
Cash And Cash Equivalents At The End Of The Year		<u>142,515,475</u>	<u>34,582,467</u>

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


CHAIRMAN


GENERAL SECRETARY