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

| | Note | 2026 | 2025 |
|---|---|---|---|
| | | ------ Rupees ------ | |
| **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** | | **35,949,340** | 30,618,554 |
| **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** | | **113,639,818** | (994,368) |
| **CASH FLOWS FROM INVESTING ACTIVITIES:** | | | |
| Purchase of operating fixed assets | | | |
| | | **(5,706,810)** | (20,523,945) |
| **Net Cash Flows in Investing Activities** | | **107,933,008** | (21,518,313) |
| **CASH FLOWS FROM FINANCING** | | **-** | - |
| **Net Increase/(Decrease) In Cash And Cash Equivalents** | | **107,933,008** | (21,518,313) |
| **Cash and Cash Equivalents At The Beginning Of The Year** | | **34,582,467** | 56,100,780 |
| **Cash And Cash Equivalents At The End Of The Year** | | **142,515,475** | 34,582,467 |

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

**CHAIRMAN**

**GENERAL SECRETARY**