

## SOLE PROPRIETARY FIRMS

Name of Firm	Cities in which its Offices are in the Independent Charge of the Members	Name of Proprietor / Partners or Member Incharge (Section 26, CA Ordinance)
A. Aziz Chaudury & Co.	Lahore	Muhammad Sarfraz FCA (1552)
A. Chughtai & Co.	Lahore	Amir Chughtai ACA (6104)
A. G. Habib & Co.	Karachi	Abdul Ghaffar Habib Katiya FCA (1057)
A. H. Memon & Co.	Hyderabad	Anwar Hussain Memon FCA (1132)
A. Haider & Co.	Lahore	Anwaar Haider ACA (10891)
A. M. Laliwala & Co.	Karachi	Saleem Ahmed Husain Laliwala FCA (2017)
A. Munawar & Co.	Lahore	Munawar Ali FCA (1962)
A. R. Zubair & Co.	Lahore	Hafiz Muhammad Abdul Raheem Zubair ACA (11306)
A. Rahim Qasim & Co.	Karachi	Abdur Rahim Qasim ACA (4401)
A. Razzaq & Co.	Lahore	Abdur Razzaq FCA (0929)
A. Rehman & Co.	Multan	Attiq Ur Rehman Hashmi FCA (3952)
A. S. Ahmed & Co.	Karachi	Amir Saeed Ahmed FCA (8648)
A. Sajid & Co.	Multan	Ammar Sajid ACA (9324)
A. Salam Jan & Co.	Peshawar	Abdus Salam Jan FCA (3266)
A. Sattar & Co.	Faisalabad	Abdus Sattar FCA (2952)
A. Shahbaz & Co.	Lahore	Aamir Shahbaz FCA (5222)
A. Waheed & Co.	Lahore	Abdul Waheed ACA (9291)
Aamer Associates	Lahore	Aamer Waqar Chaudhry FCA (2381)
Aamir Khan & Co.	Peshawar	Aamir Khan ACA (10590)
Aamir Rasheed & Co.	Lahore	Aamir Rasheed Rashid FCA (5097)
Abbas & Co.	Karachi	Ghulam Abbas FCA (1635)
Abdan & Co.	Karachi	Iqbal Ahmad Abdan FCA (2676)
Abdul Basit	Islamabad	Muhammad Abdul Basit ACA (6464)
Abdul Hafeez & Co.	Karachi	Abdul Hafeez FCA (4113)
Abdul Hameed & Co.	Karachi	Abdul Hameed FCA (1815)
Abdul Khaliq & Co.	Lahore	Abdul Khaliq FCA (3047)
Abdul Rafay	Lahore	Abdul Rafay Siddique FCA (4303)
Abdul Rahman & Co.	Lahore	Abdul Rahman FCA (7873)
Abdul Sattar & Co.	Multan	Abdul Sattar FCA (1879)
Abdul Waheed & Co.	Lahore	Abdul Waheed FCA (1221)
Abdullah & Co.	Islamabad	Abdullah ACA (9794)
Abdullah Shahid & Co.	Rawalpindi	Abdullah Shahid ACA (11691)
Abdus Slam & Co.	Faisalabad	Abdus Slam FCA (7627)
Abid Raza & Co.	Islamabad	Abid Raza ACA (5624)
AbuBaker Jatoi & Co	Lahore	Muhammad Abubaker Jatoi ACA (12479)
Adeeb & Co.	Karachi	Taiyebji Adeeb FCA (0970)
Adnan & Co.	Lahore	Adnan Murtaza FCA (2642)

Adnan Ahmed & Co.	Karachi	Adnan Ahmed FCA (4959)
Adnan Ali & Co.	Faisalabad	Adnan Ali ACA (8774)
Adnan Hameed Khokhar & Co.	Lahore	Adnan Hameed Khokhar FCA (9759)
Afrasiab & Co.	Peshawar	Muhammad Afrasiab ACA (9718)
Aftab & Co.	Karachi	Aftab Ahmad FCA (2271)
Aftab Nabi & Co.	Lahore	Faisal Aftab Ahmad FCA (5810)
Afzaal Ahmed & Co.	Sialkot	Afzaal Ahmed ACA (11071)
Agha Mujeeb & Co.	Rawalpindi	Agha Mujeeb Ahmed Khan FCA (3202)
Ahmad Jabbar & Co.	Faisalabad	Ahmed Jabbar FCA (3440)
Ahmad Usman Shabbir & Co.	Lahore	Ahmad Usman Shabbir FCA (2199)
Ahmed & Co.	Karachi	Adeel Ahmed ACA (11762)
Ahmed Abdul Azeem & Associates	Lahore	Ahmed Abdul Azeem ACA (2281)
Ahmed Associates	Karachi	Ahmed FCA (1523)
Ahsan & Co.	Lahore	Muhammad Ahsan ACA (9539)
Ahsan Ul Haq & Co.	Islamabad	Ahsan Ul Haq ACA (12187)
Aisha Arshad & Co.	Faisalabad	Aisha Arshad ACA (10349)
Ajmal & Co.	Lahore	Muhammad Ajmal ACA (8876)
Akbar & Co.	Lahore	Mohammad Akbar Arain FCA (0932)
Akbar G. Merchant & Co.	Karachi	Yasmin Ajani FCA (1781)
Akram & Co.	Faisalabad	Muhammad Akram ACA (2620)
Alam & Co.	Islamabad	Muhammad Hussain Alam ACA (10837)
Ale Imran & Co.	Lahore	Ale Imran Siddiqi FCA (2262)
Aleem & Co.	Lahore	Irfan Aleem ACA (10839)
Ali Ahmad & Co.	Lahore	Ali Ahmad FCA (7718)
Ali Asghar & Co.	Lahore	Ali Asghar ACA (10029)
Ali Associates	London	Hidayat Ali FCA (2252)
Ali Faraz & Co.	Lahore	Ali Faraz ACA (11233)
Alina	Karachi	Alina Khan FCA (8204)
Altat & Co	Lahore	Imran Altat FCA (8002)
Altat Noor Ali	Karachi	Altat Noor Ali ACA (2208)
Ameer Ul Azeem & Co.	Rawalpindi	Ameer-Ul-Azeem ACA (10663)
Amer Haroon & Co.	Multan	Amer Haroon Tangwani FCA (1940)
Amin & Co.	Lahore	Shaukat Amin Shah FCA (0357)
Amin Bhatti & Co.	Islamabad	Mohammad Amin Bhatti FCA (2293)
Amir Nawaz & Co.	Multan	Amir Nawaz ACA (10267)
Ammar Junaid & Co.	Karachi	Ammar Junaid ACA (11119)
Anas & Co.	Faisalabad	Anas Sana Ur Rahman FCA (9377)
Anwar & Co.	Karachi	Anwar Ul Qamar ACA (7023)
Anwar Javed & Co.	Peshawar	Javed Anwar FCA (1260)

Aqeel Alam & Company	Lahore	Aqeel Alam FCA (8716)
Arif & Co.	Islamabad	Rizwan Arif ACA (9866)
Arif Chaudhury & Co.	Lahore	Muhammad Arif FCA (1302)
Arqum Naveed & Co.	Lahore	Arqum Naveed ACA (10770)
Arsalan & Co.	Rawalpindi	Arsalan Azhar FCA (5861)
Arsalan Khaliq & Co.	Karachi	Arsalan Abdul Khaliq ACA (11825)
Arshad & Co.	Lahore	Muhammad Arshad FCA (2897)
Arshad Raheem & Co.	Lahore	Arshad Raheem FCA (3428)
Arslan Mohsan & Co.	Lahore	Muhammad Arslan Mohsan FCA (9201)
Arslan Younas & Co	Lahore	Arslan Younas FCA (9260)
Asad Ali Shah Associates	Karachi	Asad Ali Shah FCA (1588)
Asad Fouad	Islamabad	Asad Azam FCA (2636)
Asad Ijaz & Co.	Islamabad	Asad Ijaz FCA (8173)
Asif Associates	Islamabad	Muhammad Asif Raza FCA (3030)
Asif Javed Associates	Lahore	Muhammad Asif Javed ACA (8221)
Asif Mahmood & Company	Karachi	Asif Mahmood FCA (2185)
Asif Mubeen & Co.	Lahore	Asif Mubeen FCA (5232)
Asif Nadeem & Co.	Lahore	Muhammad Asif Nadeem ACA (5731)
Asif Niaz & Co.	Multan	Muhammad Asif Niaz FCA (3025)
Asif Shahzad & Company	Lahore	Asif Shahzad ACA (11572)
Asim & Co.	Karachi	Muhammad Asim ACA (8084)
Asim Nazir & Co.	Lahore	Asim Nazir Sheikh FCA (4328)
Asjad Amin & Co.	Gujranwala	Asjad Amin FCA (5062)
Aslam Khan & Co.	Lahore	Mohammad Aslam Khan FCA (2066)
Atif & Co.	Lahore	Atif Manzoor ACA (9720)
Atif Ahmad & Co.	Faisalabad	Atif Ahmad ACA (10884)
Atif Javaid & Co.	Gujranwala	Atif Javaid FCA (4856)
Atta Ullah & Co.	Lahore	Atta Ullah FCA (2407)
Ayub Aslam & Co.	Lahore	Ayub Aslam Chughtai FCA (3000)
Ayyaz Ahmad & Associates	Lahore	Ayyaz Ahmad FCA (2405)
Azeem Mehmood & Co.	Islamabad	Azeem Mehmood ACA (12643)
Azeemullah & Co.	Islamabad	Azeem Ullah ACA (7588)
Beerbal & Co.	Karachi	Beerbal Mal FCA (9378)
Bharamchari & Co.	Karachi	Mohammed Ahmed Bharamchari FCA (9506)
Bilal & Co.	Karachi	Bilal Yasin ACA (8407)
Bilal Ahmed Khan & Co.	Lahore	Muhammad Bilal Ahmed Khan FCA (6617)
Bilal Zia & Co.	Lahore	Mian Bilal Zia ACA (6463)
Billwani & Co.	Karachi	Abubaker Billwani FCA (0661)
Ch. Shafaqat Ali & Co.	Gujranwala	Shafaqat Ali FCA (4339)

Chaudhury Ahmed Habib & Co.	Islamabad	Chaudhury Ahmed Habib FCA (1752)
Danish Mehmood & Co.	Rawalpindi	Danish Mehmood FCA (7866)
Daniyal Zahid & Company	Lahore	Daniyal Zahid Butt ACA (10297)
Dawood Associates	Karachi	Dawood Ibrahim ACA (6487)
Dilroze Khan & Co.	Peshawar	Dilroze Khan FCA (2699)
Dossani Associates	Karachi	Afzal Hussein Dossani FCA (2025)
Ehsan & Co.	Lahore	Muhammad Ehsan ACA (7749)
Ehtisham & Co.	Lahore	Muhammad Ehtisham FCA (3020)
Ejaz Ahmad & Co.	Karachi	Ejaz Ahmad ACA (2370)
F. Khalid & Co.	Lahore	Faiza Khalid ACA (7653)
F. Nini & Co.	Karachi	Muhammad Faisal Nini FCA (2873)
F. R. Merchant & Co.	Karachi	Ahmer Zafar Siddiqui FCA (3647)
Fahad Ahmed & Co.	Karachi	Hafiz Fahad Ahmed Khan ACA (11574)
Fahad Sheraz & Co.	Lahore	Fahad Sheraz FCA (8030)
Fahad Talal & Co.	Islamabad	Fahad Talal ACA (8703)
Fahd Amin	Lahore	Fahd Amin ACA (8375)
Faheem & Co.	Faisalabad	Faheem Shaukat FCA (6955)
Faheem Piracha & Co.	Islamabad	Muhammad Faheem Piracha FCA (4341)
Faisal Aziz & Co.	Lahore	Faisal Aziz Khan ACA (12374)
Faisal Iqbal Khawaja	Lahore	Faisal Iqbal Khawaja FCA (3374)
Faisal Latif & Co.	Islamabad	Faisal Latif FCA (3519)
Faisal Nawaz & Co.	Lahore	Faisal Nawaz FCA (5090)
Faisal Noman & Co.	Rawalpindi	Faisal Noman FCA (9230)
Faisal Sharif & Co.	Lahore	Faisal Sharif FCA (8057)
Faisal Siddiqi & Co.	Karachi	Faisal Siddiqi FCA (3175)
Faisal Tauheed Rao & Co.	Lahore	Faisal Tuheed Rao ACA (5621)
Faiz & Co.	Islamabad	Mohammad Faiz-Ur-Rahman FCA (1453)
Fakhar Mumtaz & Co.	Lahore	Fakhar Mumtaz Tariq ACA (8773)
Fakharuddin Yousafali & Co.	Lahore	Tajammal Hussain FCA (1856)
Farhan & Co.	Lahore	Muhammad Farhan Qureshi FCA (6423)
Fariha & Co.	Islamabad	Fariha Naz ACA (9348)
Farooq Hamid & Company	Lahore	Farooq Hamid FCA (2080)
Farooq Umair & Co.	Lahore	Muhammad Farooq Khan FCA (6737)
Farooq Umar & Co.	Lahore	Muhammed Umar Farooq FCA (2392)
Farrukh Mateen & Co.	Karachi	Syed Farrukh Mateen Zaidi FCA (1851)
Fatah & Co.	Islamabad	Kamil Fatah FCA (7382)
Fatima & Company	Lahore	Fatima Shumaila ACA (9846)
Fawad & Co.	Lahore	Fawad Munawar FCA (2688)
Fazal Naeem & Co.	Swabi	Fazal Naeem ACA (12515)

Feroz Aziz & Co.	Karachi	Feroz Abdul Aziz FCA (1845)
Ferzan & Co.	Karachi	Enver Al Ferzan FCA (2213)
Furqan Ahmed & Co.	Karachi	Furqan Ahmed FCA (6442)
G. Ali & Co.	Lahore	Ghulam Ali ACA (9312)
G. Hussain & Co.	Islamabad	Gulzar Hussain FCA (1834)
G. M. Chhotani & Co.	Karachi	Gul Mohammed Chhotani FCA (1489)
Ghafoor & Co.	Peshawar	Abdul Ghafoor FCA (1818)
Ghalib & Co.	Karachi	Muhammad Ghalib FCA (1902)
Ghaus Muhammad Jameel & Co.	Lahore	Ghaus Muhammad Jameel ACA (11357)
Ghazanfar Mahmood & Co.	Gujranwala	Sheikh Ghazanfar Mahmood FCA (2286)
Ghazanfar Nauman & Co.	Islamabad	Ghazanfar Nauman FCA (5526)
Ghazi & Co.	Multan	Mohammad Younas Ghazi FCA (1213)
Ghourri & Co.	Karachi	Mohammed Haleem Khan Ghourri FCA (2349)
Ghulam Abbas & Co.	Karachi	Ghulam Abbas FCA (1549)
Ghulam Ali & Co.	Lahore	Ghulam Ali ACA (9307)
Habib Ur Rehman & Co.	Lahore	Habib Ur Rehman ACA (10518)
Hadi Shahid & Co.	Dubai	Abdul Hadi Shahid FCA (0814)
Hafiz & Co.	Karachi	Hafiz Jawwad Lakhani ACA (8297)
Hafiz Asim & Co.	Rawalpindi	Hafiz Asim Khurshid FCA (9721)
Haider & Co.	Sialkot	Khalid Jamil Haider FCA (6222)
Hameed Zahid & Co.	Lahore	Zahid Hameed FCA (2374)
Hammad & Co.	Lahore	Hammad Ahmad ACA (11166)
Haroon Associates	Karachi	Haroon Ishaque FCA (2180)
Haroon Sulaman & Co.	Faisalabad	Haroon Sulaman FCA (5178)
Haseeb Khan & Co.	Lahore	Haseeb Khan FCA (1853)
Hasnain Ali & Co.	Lahore	Hasnain Adam Ali FCA (5628)
Hasnain Rashid & Co.	Lahore	Muhammad Rashid Khan FCA (6237)
Hayat Ahmed Paracha & Co.	Karachi	Hayat Ahmed Paracha ACA (8575)
Hina Shahrukh & Co.	Islamabad	Hina Shahrukh FCA (7921)
Hussain Associates	Karachi	Shabbir Hussain FCA (2335)
Hussain Lakhani & Co.	Karachi	Mohammad Hussain Lakhani FCA (2214)
I. Ahmed & Co.	Lahore	Ijaz Ahmed ACA (11092)
I. Mohiuddin	Karachi	Inayat Mohiuddin FCA (1227)
Ibrar Ahmad & Co.	Gujrat	Ibrar Ahmad Khan ACA (9764)
Ibrar Ali & Co.	Karachi	Ibrar Ali ACA (8907)
Idris & Co.	Karachi	Idris FCA (1742)
Iftikhar Ali & Co.	Peshawar	Iftikhar Ali Khan FCA (2091)
Ikraam & Co.	Lahore	Ikraam Abbas ACA (9552)
Ikram Ul Haq & Co.	Karachi	Ikram Ul Haq ACA (9889)

Ilyas & Co.	Karachi	Ilyas ACA (10825)
Imran A. H. & Co.	Lahore	Imran Ali Hassan ACA (4585)
Imran Ahmad Khan & Co.	Islamabad	Imran Ahmad Khan FCA (3764)
Imran Hasan & Co.	Karachi	Syed Imran Hasan Zaidi ACA (8036)
Imran Mehmood & Co.	Lahore	Imran Mahmood Khan ACA (8413)
Imran Saeed & Co.	Lahore	Imran Saeed FCA (2530)
Inaam-ul-Haq & Co.	Lahore	Inaam-UI-Haq FCA (1609)
Iqbal Associates	Lahore	Muhammad Iqbal FCA (5613)
Iqbal Shaikh & Company	Karachi	Iqbal Ahmad Shaikh FCA (0969)
Irfan & Co.	Lahore	Irfan Ilyas FCA (3395)
Irfan Bashir & Co.	Faisalabad	Muhammad Irfan Bashir FCA (7838)
Irshad Ali & Co.	Karachi	Irshad Ali FCA (6927)
Ishfaq & Tayyaba	Islamabad	Ishfaq Ahmed FCA (4859)
Ismail Bharamchari & Co.	Karachi	Muhammad Ismail Bharamchari ACA (8663)
Israr Jehangiri	Rawalpindi	Israr Ahmed Nisar Jehangiri ACA (8526)
Iyaz Ahmad & Co.	Gujranwala	Waqas Firdous FCA (5023)
Izhar & Co.	Lahore	Izhar UI Haq FCA (6205)
J. Khan & Co.	Islamabad	Muhammad Javed Iqbal Khan FCA (3588)
Jamal A. Nasir	Islamabad	Jamal Abdul Nasir FCA (6568)
Jamal Asif & Co.	Lahore	Jamal Asif ACA (7757)
Jamal Mustafa & Co.	Lahore	Jamal Mustafa ACA (11720)
Javaid Jalal Amjad & Co.	Lahore	Muhammad Javaid Iqbal Khan FCA (1275)
Javed & Co.	Lahore	Javed Iqbal Khan FCA (1283)
Javed Abdul Ghaffar & Co.	Karachi	Javed Abdul Ghaffar FCA (2775)
Javed Agrawala & Co.	Karachi	Javed Piyarali Agrawala ACA (9635)
Javed Chaudhry & Co.	Lahore	Javed Iqbal FCA (1804)
Javed Sheikh & Co.	Lahore	Mohammad Javed Sheikh FCA (2834)
Jawad & Co.	Lahore	Jawad Akbar Khan ACA (8509)
Jawad Associates	Karachi	Jawad ACA (8930)
Jawad Khawar & Co.	Lahore	Jawad Khawar ACA (9744)
Jawad Shabir & Co.	Multan	Jawad Shabir ACA (10970)
Junaid & Co.	Islamabad	Muhammad Junaid Nawaz ACA (10416)
Junaid Ahmed & Co.	Lahore	Muhammad Junaid Ahmed FCA (7134)
Kaleem & Co.	Lahore	Muhammad Kaleem Rathor FCA (0487)
Kamran Saeed	Lahore	Kamran Saeed Bhutta FCA (4075)
Kapoorwala & Co.	Karachi	Saleem Ibrahim Kapoorwala FCA (1515)
Kashif Saleem & Co.	Lahore	Kashif Saleem ACA (10662)
Kashif Sharif & Co.	Islamabad	Hafiz Kashif Sharif ACA (9165)
Kasmani & Co.	Karachi	Abdul Shakoor Kasmani FCA (1016)

Khalid Asghar Imam & Co.	Karachi	Asghar Imam Khalid FCA (1525)
Khalid Faizi & Co.	Islamabad	Khalid Faizi FCA (1392)
Khalid Majid Rehman	Islamabad	Khalid Majid FCA (0406)
Khalid Mehmood & Co.	Lahore	Khalid Mehmood FCA (4910)
Khan Waheed & Co.	Peshawar	Muhammad Abdur Rub Khan FCA (2810)
Khawaja Tanveer & Co.	Islamabad	Khawaja Tanveer Ali Mir ACA (9368)
Khizar Hayat & Co.	Karachi	Khizar Hayat FCA (3239)
Khuram Mehmood & Co.	Lahore	Shehzada Khuram Mehmood ACA (9986)
Khurram Aziz & Co.	Islamabad	Khurram Aziz FCA (7014)
Khurram Jah & Co.	Karachi	Mohammad Khurram Jah FCA (6996)
Khurram Shahzad & Co.	Lahore	Khurram Shahzad ACA (10116)
Kiani & Co.	Islamabad	Khurram Rashid Kiani FCA (6184)
Kodvavi & Co.	Karachi	Mohammad Aamir Ghaffar ACA (2696)
Laeq Siddique & Co.	Islamabad	Laeq Siddique ACA (10345)
Luqman & Co.	Rawalpindi	Muhammad Luqman ACA (9861)
M. A. Haq	Lahore	Muhammad Ata Ul Haq FCA (8456)
M. A. Khan & Co.	Karachi	Mansoor Ahmed Khan FCA (1212)
M. Akhtar & Co.	Karachi	Mahmood Akhtar FCA (1180)
M. Ali & Co.	Lahore	Muhammad Ali ACA (6931)
M. Amin & Co.	Lahore	Muhammad Amin FCA (5250)
M. Arshad & Co.	Lahore	Muhammad Arshad ACA (9859)
M. Ashfaq Mughal & Associates	Lahore	Muhammad Ashfaq Mughal FCA (2906)
M. Asif & Co.	Karachi	Muhammad Asif FCA (3176)
M. Asif Jamil & Co.	Peshawar	Muhammad Asif Jamil FCA (5604)
M. Asim & Co.	Islamabad	Muhammad Asim ACA (10912)
M. Asim Iftikhar & Co.	Lahore	Muhammad Asim Iftikhar ACA (4582)
M. Assaad Ismail & Co.	Islamabad	Muhammad Assaad Ismail ACA (9585)
M. Baqir Associates	Multan	Muhammad Baqir Islam FCA (6554)
M. Daoud & Co.	Lahore	Muhammad Daoud FCA (3499)
M. Fahad Naeem & Co.	Lahore	Muhammad Fahad Naeem ACA (9152)
M. Hanif & Co.	Rawalpindi	Muhammad Hanif FCA (2565)
M. Hidayatullah & Co.	Karachi	Mohammad Hidayatullah FCA (1493)
M. Ilyas & Co.	Peshawar	Muhammad Ilyas ACA (9479)
M. Imran Akhtar & Co.	Lahore	Muhammad Imran Akhtar FCA (4505)
M. Imtiaz & Co.	Lahore	Muhammad Imtiaz ACA (12182)
M. Irfan & Co.	Lahore	Mohammad Irfan FCA (2412)
M. J. Zafar & Co.	Lahore	Muhammad Jehanzeb Zafar FCA (3698)
M. Khubaib & Co.	Lahore	Muhammad Khubaib FCA (6397)
M. M. & Co.	Karachi	Mahmood Ahmad Siddiqui FCA (2555)

M. M. Awan & Co.	Peshawar	Muhammad Mubasher Awan ACA (9531)
M. M. Hussain & Co.	Karachi	Mohammad Mahmood Hussain FCA (1992)
M. Nawaz & Co.	Lahore	Muhammad Nawaz ACA (10638)
M. S. Butt & Co.	Lahore	Muhammad Salman Butt ACA (10306)
M. S. H. Shaikh & Co.	Karachi	Muhammad Shahmir Hassan Shaikh ACA (10291)
M. S. Siddiqui & Co.	Karachi	Muhammad Saqib Siddiqui ACA (7584)
M. Saleem Associates	Karachi	Mohammad Saleem FCA (1763)
M. Salman & Co.	Lahore	Muhammad Salman ACA (10301)
M. Shoaib & Co.	Karachi	Muhammad Shoaib FCA (2684)
M. Sochan & Co.	Lahore	Muhammad Sochan ACA (9922)
M. Tayyab Usman & Co.	Lahore	Muhammad Tayyab Usman ACA (12189)
M. Umair & Co.	Karachi	Muhammad Umair ACA (10592)
M. Usman Akram & Co.	Islamabad	Muhammad Usman Akram ACA (8252)
M. Usman Ali & Co.	Lahore	Muhammad Usman Ali FCA (8961)
M. Yousaf & Co.	Lahore	Muhammad Yousaf FCA (1747)
M. Zahid & Co.	Faisalabad	Muhammad Zahid Chughtai FCA (3679)
Mahmood Ahmad & Co.	Lahore	Mahmood Ahmad Siddiqui FCA (8984)
Mahmood Zuberi & Co.	Karachi	Mahmood Ali Khan FCA (0424)
Majid Asghar & Co.	Lahore	Majid Asghar ACA (9051)
Majid Mahmood & Co.	Lahore	Majid Mahmood FCA (8506)
Malik & Co.	Lahore	Muhammad Asad Waqas ACA (8970)
Malik Mirza & Co.	Islamabad	Malik Mirza FCA (3920)
Manzar Saqlain & Co.	Islamabad	Manzar Saqlain ACA (10408)
Maqsood & Co.	Karachi	Maqsood Riza FCA (2245)
Masood Pervaiz & Co.	Islamabad	Masood Pervaiz FCA (4212)
Mian Naim Asif Rashid & Co.	Lahore	Sadiq M. Naim Mian FCA (0491)
Minhaj Associates	Karachi	Minhajur Rehman Khan FCA (6910)
Moeed Abdul & Co.	Karachi	Abdul Moeed FCA (1601)
Mohammad Bilal & Co.	Karachi	Mohammad Bilal FCA (1711)
Mohammed Ahsan & Co.	Karachi	Mohammed Ahsan ACA (11065)
Mohiuddin & Co.	Karachi	Mohiuddin FCA (2329)
Mohsin & Co.	Lahore	Mohsin Nusrullah FCA (3722)
Mudassar & Co.	Lahore	Mudassar Raza FCA (3324)
Muhammad Abbas & Co.	Islamabad	Muhammad Abbas ACA (9535)
Muhammad Adnan Saleem & Co.	Lahore	Muhammad Adnan Saleem FCA (2312)
Muhammad Adnan Siddiqui & Co.	Karachi	Muhammad Adnan Siddiqui FCA (8939)
Muhammad Afzal & Co.	Lahore	Muhammad Afzal ACA (8462)
Muhammad Ahmad & Co.	Lahore	Hafiz Muhammad Ahmad Saleem FCA (10072)
Muhammad Akhtar	Lahore	Muhammad Akhtar ACA (7881)



Muhammad Arshad & Co.	Sialkot	Muhammad Arshad FCA (3369)
Muhammad Asif & Co.	Lahore	Muhammad Asif ACA (9655)
Muhammad Asim Shaukat & Co.	Lahore	Muhammad Asim Shaukat FCA (2981)
Muhammad Aslam Khan & Co.	Lahore	Muhammad Aslam Khan FCA (2035)
Muhammad Ayub & Co.	Lahore	Muhammad Ayub FCA (2580)
Muhammad Farooque Dandia & Co.	Karachi	Muhammad Farooque Dandia FCA (1567)
Muhammad Haseeb & Co.	Lahore	Muhammad Haseeb ACA (8953)
Muhammad Iqbal & Co.	Lahore	Muhammad Iqbal FCA (2239)
Muhammad Javed & Co.	Lahore	Muhammad Javed ACA (10729)
Muhammad Mohy-ud-din & Co.	Lahore	Muhammad Mohy Ud Din FCA (5266)
Muhammad Mudasser & Co.	Islamabad	Muhammad Mudasser FCA (7290)
Muhammad Osman Babar & Company	Lahore	Muhammad Osman Babar FCA (5003)
Muhammad Rashid & Co.	Lahore	Muhammad Rashid FCA (8316)
Muhammad Salman Naseem & Co.	Gujranwala	Muhammad Salman Naseem ACA (10855)
Muhammad Saood & Co.	Karachi	Muhammad Saood ACA (11481)
Muhammad Sarfraz Javed & Co.	Lahore	Muhammad Sarfraz Javed ACA (8797)
Muhammad Umair & Co.	Islamabad	Muhammad Umair ACA (9212)
Muhammad Waqar & Co.	Lahore	Muhammad Waqar ACA (11851)
Muhammad Yousuf & Co.	Karachi	Muhammad Yousuf FCA (5949)
Muhammad Zulfiqar Ahmed & Co.	Lahore	Muhammad Zulfiqar Ahmed ACA (6435)
Mumtaz Baloch & Co.	Lahore	Mumtaz Hussain Baloch FCA (2300)
Munawar Associates	Lahore	Munawar Hussain FCA (1806)
Munawar Hussain & Company	Lahore	Munawar Hussain FCA (6529)
Muneer Ahmed & Co.	Karachi	Muneer Ahmed Memon FCA (2116)
Murad Ali & Co.	Islamabad	Murad Ali FCA (4788)
Murtaza Hamza & Co.	Karachi	Murtaza Hamza Ali FCA (3242)
Murtaza Quaid & Co.	Karachi	Murtaza Quaid ACA (9463)
Mushtaq Akbar & Co.	Peshawar	Mushtaq Akbar FCA (2358)
Mustafa & Company	Lahore	Adnan Mustafa ACA (11106)
Mustafa Ahmad & Co.	Hyderabad	Mustafa Ahmad FCA (0700)
Mustafa Associates	Karachi	Mustafa ACA (9591)
Nadeem & Co.	Lahore	Nadeem Butt FCA (2875)
Nadeem Afzaal & Co.	Lahore	Nadeem Afzaal ACA (7218)
Nadeem Ahmad & Co.	Lahore	Nadeem Ahmad Ghaznavi FCA (2841)
Nadeem Gulzar & Co.	Lahore	Nadeem Gulzar FCA (3090)
Nadeem Safdar & Co.	Islamabad	Nadeem Safdar FCA (2396)
Naeem & Co.	Lahore	Muhammad Naeem ACA (10135)

Naeem Ahsan & Co.	Lahore	Naeem Ahsan FCA (5533)
Naeem Associates	Islamabad	Muhammad Naeem ACA (8886)
Nafees Ahmed & Co.	Islamabad	Nafees Ahmed ACA (10917)
Namdar & Co.	Karachi	Ali Raza Namdar FCA (2446)
Naseer Ahmed & Co.	Karachi	Naseer Ahmed FCA (6796)
Nasir Jamil & Co.	Lahore	Muhammad Nasir Jamil FCA (4906)
Nasir Mahmood & Co.	Karachi	Nasir Mahmood FCA (2240)
Nasir Nouman & Co.	Lahore	Nouman Razaq Khan FCA (3001)
Naveed Maqsood & Co.	Lahore	Muhammad Naveed Maqsood ACA (10594)
Naveed Mukhtar & Co.	Lahore	Naveed Mukhtar Rana FCA (4459)
Naveed Vohra & Co.	Lahore	Naveed-Ul-Islam Vohra FCA (1268)
Naveed Younas & Company	Lahore	Muhammad Naveed Younas ACA (10049)
Nisar-ul-Haq & Co.	Karachi	Nisar-Ul-Haq FCA (1978)
Noman Amin & Co.	Lahore	Noman Jamil FCA (5560)
Noman Tahir & Co.	Lahore	Noman Tahir ACA (9768)
Obaid Associates	Islamabad	Obaid-Ur-Rehman FCA (6042)
Omer Adil & Co.	Islamabad	Omer Adil FCA (3392)
Omer Zarar & Co.	Lahore	Omer Zarar FCA (8051)
Ovais Ansar & Co.	Karachi	Muhammad Ovais Ansar FCA (3882)
Phinehas & Co.	Lahore	Phinehas Salamat FCA (2423)
Punjwani & Co.	Karachi	Abdur Rehman Punjwani FCA (1434)
Qaiser Noor	Lahore	Qaiser Noor FCA (4104)
Qamar Rashid & Co.	Lahore	Qamar Rashid FCA (2927)
Qazi & Co.	Islamabad	Qazi Sajid Hussain ACA (9082)
Qummar Waheed	Faisalabad	Muhammad Qummar Waheed ACA (11498)
R. Afzal & Co.	Lahore	Rana Raheel Afzal ACA (11382)
R. Haider & Co.	Islamabad	Rizwan Haider ACA (10032)
R. M. Tahir & Co.	Lahore	Rana Muhammad Tahir ACA (10064)
Rafay Shaikh & Co.	Karachi	Muhammad Rafay Shaikh ACA (7708)
Rafi & Co.	Karachi	Mahmood Rafi Khan FCA (1118)
Rafiq & Co.	Karachi	Mohammed Rafique FCA (0906)
Rajlain H. Qazi & Co.	Karachi	Rajlain Hassan Qazi FCA (8662)
Rashad Faiz & Company	Lahore	Rashad Faiz ACA (9423)
Rashid Ali & Co.	Lahore	Rashid Ali ACA (12448)
Rashid Rafique & Co.	Lahore	Rashid Rafique ACA (8801)
Rehan & Co.	Khanewal	Muhammad Rehan FCA (5547)
Riaz & Co.	Lahore	Riaz Ahmad FCA (3389)
Rizwan Ahmad & Co.	Islamabad	Rizwan Ahmad ACA (5192)
Rizwan Saeed & Co.	Islamabad	Rizwan Saeed FCA (7641)

Rooman Tariq & Co.	Multan	Rooman Tariq ACA (11471)
S. A. Azeemi & Co.	Lahore	Sohail Ahmad Azeemi ACA (9440)
S. A. Haseeb & Co.	Karachi	Syed Asad Haseeb FCA (1153)
S. Amer Associates	Lahore	Shahzad Amer FCA (6232)
S. Amin & Co.	Islamabad	Sadiq Amin ACA (8786)
S. D. Aubi & Co.	Rahim Yar Khan	Salah-U-Din Aubi ACA (8879)
S. M. Rehan & Co.	Karachi	Syed Mohammad Rehan FCA (1592)
S. Mubeen & Co.	Islamabad	Sadul Mubeen ACA (7920)
S. Raza & Co.	Faisalabad	Shahbaz Raza FCA (4748)
S. Saleem & Co.	Faisalabad	Sadiq Saleem FCA (1685)
S. Shakeel Ur Rehman & Co.	Karachi	S. Shakeel-Ur-Rehman FCA (1979)
S. Zafar Shah & Co.	Lahore	Zafar Ullah Shah Hashmi FCA (0754)
SC John Sajjad & Co.	Islamabad	Sajjad Ahmad FCA (4057)
Saad Zaman & Co.	Lahore	Saad Uz Zaman FCA (8710)
Saeed Ul Hassan & Co.	Lahore	Saeed-UI-Hassan FCA (0352)
Safder Saad & Co.	Lahore	Safder Zia FCA (1196)
Saif Abbas & Co.	Islamabad	Saif Abbas FCA (5711)
Saify & Co.	Karachi	Saifuddin Abdul Hussain FCA (1715)
Saim & Co.	Lahore	Syed Saim Raza Zaidi FCA (7454)
Saima Iqbal & Co.	Multan	Saima Iqbal FCA (5177)
Saira Khalil & Co.	Karachi	Saira Khalil Rana ACA (6762)
Sajid & Co.	Karachi	Muhammad Sajid FCA (4908)
Sajid Iqbal & Co.	Lahore	Muhammad Iqbal Khan FCA (1997)
Sajid Nazir & Co.	Lahore	Muhammad Sajid Nazir FCA (6579)
Sajid Zia & Co.	Lahore	Muhammad Sajid Zia ACA (10268)
Sajjad Haider & Co.	Dubai	Mohammad Nafees FCA (0844)
Salahuddin & Co.	Karachi	Salahuddin Kamal FCA (2771)
Salahuddin Mahmood & Co.	Lahore	Salahuddin Mahmood FCA (2020)
Saleem & Co.	Karachi	Shahzada Saleem FCA (3520)
Salman & Co.	Karachi	Salman Masood FCA (0992)
Salman & Raheel	Karachi	Muhammad Salman Jangda ACA (8335)
Salman Hassan & Co.	Lahore	Salman Hassan FCA (7800)
Salman Mohiuddin & Co.	Lahore	Salman Mohi Ud Din FCA (6520)
Sameen Rana & Co.	Lahore	Sameen Naeem Rana FCA (3222)
Sanan Javid & Co.	Lahore	Sanan Javid ACA (10898)
Saqib Aneel & Company	Islamabad	Saqib Aneel ACA (10635)
Saqib Bashir & Co.	Lahore	Saqib Bashir FCA (2184)
Sarah & Co.	Islamabad	Sarah Tahir Siddiqui FCA (8128)
Sarfraz Ahmed Associates	Lahore	Sarfraz Ahmed FCA (4289)

Sattar & Co.	Multan	Abdul Sattar FCA (4754)
Sattar Qureshi & Co.	Lahore	Abdul Sattar Qureshi FCA (2034)
Saud Tariq & Co.	Karachi	Saud Tariq ACA (8020)
Shafiq & Co.	Lahore	Muhammad Shafiq-Ur-Rafique FCA (2796)
Shafqat Niazi & Co.	Islamabad	Shafqat Ullah Khan Niazi ACA (9300)
Shah & Co.	Hyderabad	Sayyed Nazim Hussain Shah FCA (0788)
Shahbaz Saeed & Co.	Lahore	Muhammad Shahbaz Saeed ACA (11100)
Shaheer & Co.	Rawalpindi	Muhammad Shaheer ACA (9062)
Shahid & Co.	Karachi	Shahid ACA (8594)
Shahid Habib & Co.	Karachi	Shahid Habib FCA (8620)
Shahzad Akhtar & Co.	Lahore	Shahzad Akhtar ACA (10129)
Shahzad Qazi & Co.	Islamabad	Shahzad Qazi FCA (1743)
Shakeel & Co.	Faisalabad	Muhammad Shakeel Nasir ACA (11010)
Shakir Baig & Co.	Karachi	Mirza Shakir Baig FCA (1148)
Shan Ibrahim & Co.	Lahore	Shan Ibrahim FCA (9246)
Sharjeel Ayub & Co.	Karachi	Muhammad Sharjeel Ayub FCA (7857)
Shehzad & Co.	Karachi	Shehzad FCA (5826)
Shehzad Zuberi & Co.	Karachi	Shehzad Elahi Zuberi FCA (4671)
Sheikh & Chaudhri	Lahore	Saad Ali Rana FCA (8453)
Shibli Islam Rehan & Co.	Islamabad	Shibli Islam Rehan FCA (1495)
Sibghat & Co.	Islamabad	Muhammad Sibghatullah Khalid FCA (5372)
Siraj & Co.	Karachi	Muhammad Siraj Ur Rahman ACA (4266)
Sohaib Sadiq & Co.	Lahore	Sohaib Sadiq ACA (12281)
Sohail & Co.	Lahore	Muhammad Sohail Ahmad ACA (8988)
Sohail Ahmed & Co.	Karachi	Sohail Ahmed FCA (2256)
Sohail Nawab & Co.	Multan	Rao Muhammad Sohail Nawab ACA (10258)
Sundas Panni & Associates	Islamabad	Sundas Panni FCA (7267)
Syed & Co.	Karachi	Syed Noman Shamim ACA (10103)
Syed Faisal Maaz & Co.	Karachi	Syed Faisal Bin Maaz FCA (4966)
Syed Hasan & Co.	Karachi	Syed Saad Hasan FCA (2843)
Syed Ziauddin & Co.	Karachi	Syed Zia Uddin ACA (7262)
T. Ali & Co.	Karachi	Tahir Ali FCA (3841)
Tabani & Sheikhani	Karachi	Muhammad Aqeel Ashraf Tabani FCA (3104)
Tahir & Co.	Lahore	Tayyaba Tahir ACA (7801)
Tahir Razzaque Khan & Co.	Islamabad	Tahir Razzaque Khan FCA (2384)
Tahir Shah & Co.	Islamabad	Tahir Shah ACA (5819)
Tahseen Rehman & Co.	Multan	Muhammad Tahseen-Ur-Rehman ACA (9534)
Talat Mehboob & Co.	Faisalabad	Talat Mehboob FCA (1969)
Talha & Co.	Karachi	Muhammad Talha Rafique FCA (7743)

Tanveer Afzal & Co.	Karachi	Tanveer Afzal Khan FCA (2933)
Tanvir Mohammad Khan & Co.	Karachi	Tanvir Muhammad Khan FCA (2039)
Tanwir Arif & Co.	Hyderabad	Tanwir Arif FCA (1636)
Tanzeem & Co.	Karachi	Syed Tanzeem Husain Zaidi FCA (1337)
Tariq & Co.	Karachi	Mohammad Tariq FCA (1718)
Tariq Aleem and Company	Lahore	Tariq Aleem FCA (2517)
Tariq Hanif & Co.	Rawalpindi	Tariq Hanif FCA (3768)
Tariq Iqbal & Associates	Islamabad	Tariq Iqbal FCA (6009)
Tariq Mir & Co.	Lahore	Tariq Ali Mir ACA (5190)
Tariq Rashid & Co.	Faisalabad	Tariq Rashid Bhatti FCA (1402)
Tayyab & Co.	Karachi	Muhammad Tayyab FCA (8573)
Tayyaba Umbreen & Co.	Lahore	Tayyaba Umbreen ACA (6151)
Touseef Ajaib & Co.	Lahore	Touseef Ajaib ACA (10524)
Tufail Mohammad & Co.	Lahore	Mohammad Azam FCA (2206)
Ubaid-Ur-Rehman & Co.	Lahore	Ubaid-Ur-Rehman FCA (8948)
Umair Idris & Co.	Rawalpindi	Umair Bin Idris FCA (9067)
Umair Manzoor & Co.	Karachi	Umair Manzoor ACA (9000)
Umer Farooq & Co.	Gujranwala	Umer Farooq FCA (7038)
Urooj & Co.	Karachi	Urooj Ahmed FCA (3431)
Urwa Imran & Co.	Islamabad	Urwa Imran ACA (11427)
Usman & Company	Multan	Muhammad Usman Khan ACA (8487)
Usman Azeem & Co.	Islamabad	Azeem Javed FCA (4465)
Usman Chughtai & Co.	Karachi	Usman Ahmad Chughtai ACA (5504)
Usman Hassan & Co.	Islamabad	Usman Hassan ACA (4287)
Usman Rasheed & Co.	Islamabad	Usman Rasheed ACA (9656)
Usman Salim & Co.	Faisalabad	Muhammad Usman Salim FCA (7874)
Usman Shaukat & Co.	Islamabad	Muhammad Usman Shaukat FCA (6906)
Usman Zafar & Co.	Lahore	Usman Zafar FCA (6989)
Usman Zubair & Co.	Lahore	Muhammad Usman Zubair FCA (3457)
Usman Zulfiqar & Co.	Peshawar	Usman Zulfiqar ACA (10261)
Viqar A. Khan & Co.	Lahore	Viqar Ahmed Khan FCA (1602)
Wahab Saleem & Co.	Lahore	Raja Wahab Saleem ACA (9851)
Waheed & Co.	Karachi	Waheed Uz Zaman ACA (9609)
Waqas & Co.	Multan	Muhammad Waqas Khalid FCA (3194)
Waqas Afzal & Co.	Islamabad	Waqas Afzal ACA (11621)
Waqas Muhammad & Company	Islamabad	Muhammad Waqas ACA (10563)
Waqas Shabbir & Co.	Islamabad	Waqas Shabbir Ahmed FCA (8249)
Waseem & Co.	Lahore	Muhammad Waseem Mir FCA (5243)
Waseem Ashfaq & Co.	Lahore	Waseem Ashfaq FCA (2263)

Waseem Siddiqi & Co.	Islamabad	Waseem Ahmad Siddiqi FCA (1981)
Waseem Umer & Co.	Karachi	Muhammad Waseem Umer ACA (10042)
Wasif Shamim Associates	Rawalpindi	Wasif Shamim ACA (11231)
Wasim Ghaffar & Co.	Gujranwala	Muhammad Wasim Ghaffar Khan ACA (11331)
Yameen & Co.	Lahore	Muhammad Yameen FCA (2857)
Yasir & Co.	Lahore	Yasir Fakhar FCA (9408)
Yousaf Muhammad & Co.	Faisalabad	Muhammad Yousaf ACA (11469)
Yousuf & Co.	Karachi	Yousuf FCA (1929)
Z. A. Shaikh & Co.	Karachi	Imran Ahmed Zaki FCA (2912)
Z. Ahmad & Co.	Faisalabad	Zulfiqar Ahmad FCA (2915)
Z. Gul & Co.	Lahore	Zanish Gul FCA (5451)
Zafar & Co.	Mirpur (A.J.K)	Zafar Iqbal FCA (2537)
Zafarullah & Co.	Gujranwala	Zafar Ullah ACA (8324)
Zaheer Ahmad & Co.	Lahore	Zaheer Ahmed FCA (0887)
Zaheer Babar & Co.	Lahore	Zaheer-Ud-Din Babar FCA (2756)
Zahid Farooq & Co.	Islamabad	Zahid Farooq FCA (3988)
Zain Ahmed & Co.	Lahore	Zain Ahmed ACA (7610)
Zain Rashid & Company	Islamabad	Zain Rashid ACA (7654)
Zakaria Loya & Co.	Karachi	Mohammad Zakaria Loya FCA (0475)
Zeeshan Ali & Co.	Peshawar	Zeeshan Ali FCA (3836)
Zeshan Aslam & Co.	Lahore	Zeshan Aslam ACA (7697)
Zia Ullah & Co.	Islamabad	Zia Ullah FCA (4218)
Zubaid Rehman & Co.	Multan	Zubaid Ur Rehman Arabi ACA (9089)

## PARTNERSHIP FIRMS

Name of Firm	Cities in which its Offices are in the Independent Charge of the Members	Name of Proprietor / Partners or Member Incharge (Section 26, CA Ordinance)
A. A. Baig & Co.	Karachi	Mirza Asad Ali Baig FCA (3333)
	Karachi	Urooj Ahmed FCA (3431)
A. B. M. & Co.	Islamabad	Azeem Ullah ACA (7588)
	Islamabad	Bader Munir ACA (9683)
A. D. Akhawala & Co.	Karachi	Abdullah Akhawala FCA (0423)
	Karachi	Imran Siddiqui FCA (4986)
	Karachi	Mubashir FCA (6664)
	Karachi	Muhammad Sohail FCA (3135)
A. F. Ferguson & Co.	Islamabad	Aazar Abdul Hameed FCA (2930)
	Islamabad	Aftab Ahmad FCA (4939)
	Lahore	Amer Raza Mir FCA (2816)
	Lahore	Arshad Javaid FCA (5124)
	Lahore	Asad Aleem Mirza FCA (3335)
	Karachi	Asif Haroon FCA (2945)
	Islamabad	Asim Masood Iqbal FCA (4276)
	Lahore	Asim Zulfikar Ali FCA (2922)
	Karachi	Asra Rauf FCA (3050)
	Karachi	Azhar Hussain ACA (4978)
	Lahore	Burhan Ahmad ACA (7406)
	Karachi	Farrukh Rehman FCA (2661)
	Lahore	Hammad Ali Ahmad FCA (4094)
	Karachi	Hassan Nazir FCA (3099)
	Lahore	Humza Ashraf FCA (4259)
	Islamabad	Ittikhar Ahmed Moghal FCA (3366)
	Lahore	Irfan Umar Faruqui FCA (2004)
	Islamabad	Jehan Zeb Amin FCA (3437)
	Karachi	Junaid Mesia FCA (5244)
	Islamabad	Khalid Mahmood FCA (2108)
	Karachi	Khattab Muhammad Akhi Baig FCA (4363)
	Lahore	Khurram Akbar Khan FCA (3867)
	Karachi	Khurshid Hasan FCA (1994)
	Lahore	Maqsood Ahmad FCA (3632)
	Islamabad	Mirza Taqi Ud Din Ahmed FCA (3663)
	Karachi	Mohammad Zulfikar Akhtar FCA (3701)
	Lahore	Mubashar Mahmood Mirza ACA (6806)
	Karachi	Muhammad Shahzad FCA (5492)
	Lahore	Muhammad Adil Jillani ACA (7249)
	Islamabad	Muhammad Adnan Khan FCA (7728)
	Lahore	Muhammad Ali Khan FCA (4903)
	Islamabad	Muhammad Imtiaz Aslam FCA (2849)
	Lahore	Muhammad Masood FCA (2283)
	Karachi	Muhammad Mehmood Bikiya FCA (6372)
	Karachi	Muhammad Muavia Hassan ACA (5397)
	Karachi	Muhammad Raza FCA (3523)
	Karachi	Muhammad Shaheryar Khan ACA (5564)
	Karachi	Muhammad Uzair Memon FCA (5491)
	Karachi	Noman Abbas Sheikh FCA (4182)
	Karachi	Osama Kapadia FCA (4272)
Karachi	Osama Moon FCA (5430)	

A. F. Ferguson & Co.	Karachi Karachi Lahore Karachi Karachi Lahore Karachi Karachi Lahore Karachi Karachi Lahore	Saad Kaliya FCA (2503) Salman Hussain FCA (2633) Saqib Ali FCA (2514) Shahbaz Akbar FCA (3593) Syed Fahim UI Hasan FCA (2414) Syed Faraz Anwer FCA (4837) Syed Hassan Mansoor FCA (4176) Syed Muhammad Hasnain FCA (4166) Taha Khan Baqai FCA (5855) Tahir Sharif FCA (3296) Usman Ali ACA (6432) Waqas Aftab Sheikh FCA (3107) Waqas Iqbal ACA (7621) Zaigham Rasool FCA (3478)
A. H. W. & Co.	Lahore Islamabad Sargodha	Asad Rasul FCA (8068) Hassan Ishtiaq FCA (7227) Waqar Sharif FCA (8004)
A. R. Khan & Co.	Karachi Karachi	Mansoor Ahmed Khan FCA (1212) Maqsood Riza FCA (2245)
Aamer Sattar & Co.	Multan Multan	Abdul Sattar FCA (4754) Muhammad Aamer Rasool FCA (5456)
Aamir Salman Rizwan	Rawalpindi Lahore Lahore Lahore	+Bilal Khalid Khan FCA (4884) Aamir Shahbaz FCA (5222) Ahmad Salman Arshad FCA (6574) Muhammad Rizwan FCA (9652)
Afrasiab Tanveer & Co.	Islamabad Islamabad	Afrasiab Iqbal Shah FCA (7850) Tanveer Asif Khan FCA (6830)
Aftab Tanvir & Co.	Karachi Karachi Lahore	Mohammad Hanif Razzak FCA (1670) Shaikh Mohammad Tanvir FCA (1536) Syed Aftab Hameed FCA (1494)
Afzaal Awais Farooq & Co.	Sialkot Sialkot	Afzaal Ahmed ACA (11071) Awais Farooq FCA (9306)
Ahmed Mushir & Salariya	Lahore Lahore Lahore	Ahmed Ali Ehsan ACA (6340) Muhammad Tufail Salariya FCA (1031) Syed Muhammad Hassan Ali FCA (7119)
Ahsan & Ahsan	Lahore Lahore	Ahsan Uddin FCA (0536) Jalal Ahsan FCA (2645)
Akhter Mahmood Mian	Lahore Gujranwala	Jamil Akhter Baig FCA (2176) Sheikh Ghazanfar Mahmood FCA (2286)
Akram Saleem & Co.	Faisalabad Lahore	Muhammad Akram ACA (2620) Muhammad Saleem FCA (2395)
Alam & Aulakh	Islamabad Lahore Lahore Islamabad Lahore Lahore	Adeel Mirza ACA (10059) Aqeel Alam FCA (8716) Bilal Shah Muhammad Aulakh FCA (8490) Muhammad Bin Qasim FCA (9780) Muhammad Naeem ACA (10135) Shan Ibrahim FCA (9246)
Ali Akhtar Adnan	Faisalabad	Adnan Aslam ACA (7943)



Ali Akhtar Adnan	Lahore Lahore	Muhammad Akhtar ACA (7881) Muhammad Ali ACA (7040)
Alliott Shahid Hadi	Karachi Karachi	Abdul Hadi Shahid FCA (0814) Mohiuddin FCA (2329)
Amin Mudassar & Co.	Islamabad Faisalabad Lahore Lahore Lahore	+Mohammad Amin Bhatti FCA (2293) Ghulam Mudassar FCA (1881) Muhammad Daoud FCA (3499) Naeem Maqsood FCA (8794) Saad Ali Rana FCA (8453)
Amir Alam Khan & Co.	Rawalpindi Islamabad	Abdul Basit FCA (1880) Habib Fakhruddin FCA (1279)
Anas & Rehman	Faisalabad Faisalabad Faisalabad	Abdul Rehman ACA (9645) Anas Sana Ur Rahman FCA (9377) Shamsa Munawar ACA (11337)
Anwar Tariq & Co.	Lahore Peshawar	Muhammad Shahid ACA (9512) Tariq Ayub Qureshi FCA (0407)
Aslam Malik & Co.	Karachi Lahore Lahore Quetta Islamabad	Abdul Hameed FCA (1815) Hafiz Ali Murrad ACA (10199) Hafiz Muhammad Ahmad Saleem FCA (10072) Mian Ahmad Hussain FCA (0448) Muhammad Kamran Aslam FCA (4894)
Ather Rasool Imran & Co.	Lahore Faisalabad Faisalabad Islamabad	Faisal Masood Afzal FCA (3983) Ghulam Rasool FCA (5976) Muhammad Imran Sarver FCA (5373) Zain Rashid ACA (7654)
* Avais	Karachi Faisalabad Lahore Islamabad Lahore	Adnan Zaman FCA (1586) Bilal Ahmed FCA (8439) Syed Ali Adnan Tirmizey FCA (2736) Syed Naveed Abbas FCA (4012) Wiqar Avais FCA (1061)
Awan & Co.	Mississauga, ON Lahore	Mohammad Sharif Awan FCA (2052) Muhammad Aslam FCA (3814)
Azhar Zafar & Co.	Faisalabad Lahore	Talat Mehboob FCA (1969) Zafar Iqbal FCA (1192)
BDO Ebrahim & Co.	Islamabad Karachi Karachi Islamabad Islamabad Karachi Karachi Lahore Kabul Karachi Lahore Karachi Karachi Karachi	Abdul Qadeer FCA (1544) Abdul Rab FCA (3298) Arqam Ayubi FCA (3713) Atif Riaz FCA (7423) Iffat Hussain FCA (2292) Ismail Shabbir ACA (9150) Muhammad Asif Iqbal FCA (3052) Muhammad Imran FCA (6028) Muhammad Kamran FCA (7680) Qasim Ebrahim Causer FCA (1067) Sajjad Hussain Gill FCA (3119) Taher Dahodwala FCA (1210) Tariq Feroz Khan FCA (3449) Zulfikar Ali Causer FCA (4518)

\* Communication was received from the Firm regarding its affiliation with M/s. RSM International and the use of the acronym 'RSM'. However, due to the pending series of litigation against the concerned parties, and in specific the stay orders passed therein, as well as the Directives, ICAP is constrained from changing its record.

Badar Umair & Co.	Rahim Yar Khan Karachi	Badar- Ul- Slam ACA (6240) Muhammad Umair ACA (6496)
Baker Tilly Mehmood Idrees Qamar	Faisalabad Kabul Faisalabad Faisalabad Karachi Peshawar Lahore Karachi Lahore Islamabad Karachi Karachi Lahore Karachi Islamabad	+Ahsan Rasheed FCA (6693) +Kamran Anjum FCA (6440) Ahsan Rasheed FCA (6693) Faisal Ali Butt FCA (8294) Mehmood FCA (2649) Muhammad Abdur Rub Khan FCA (2810) Muhammad Abu Bakar FCA (7109) Muhammad Aqeel Ashraf Tabani FCA (3104) Muhammad Bilal Ahmed Khan FCA (6617) Muhammad Najmussaqqib Shah FCA (5618) Muhammad Rehan FCA (3381) Muhammad Tariq Rafique ACA (5799) Qamar Rashid FCA (2927) Rizwan Iqbal Umer ACA (3415) Siraj Ahmad FCA (2522)
Bilal Arsalan & Co.	Karachi Karachi	Hafiz Bilal Qadri FCA (7035) Muhammad Arsalan ACA (10085)
Clarkson Hyde Saud Ansari	Faisalabad Lahore Karachi Karachi	Asif Mubeen FCA (5232) Fatima Shumaila ACA (9846) Mustafa ACA (9591) Saud Ansari FCA (1913)
Crowe Hussain Chaudhury & Co.	Lahore Lahore Islamabad Karachi Islamabad Lahore Karachi Islamabad	Abrar Saeed Chaudhury FCA (2907) Amin Ali FCA (5171) Chaudhury Ahmed Habib FCA (1752) Imran Shaikh FCA (8334) Iqbal Hussain FCA (0999) Muhammad Nasir Muneer FCA (3641) Najeeb Taher Moochhala FCA (2420) Shahzad Qazi FCA (1743)
Daudally Lalani & Co.	Karachi	Sohail Lalani FCA (4592)
Dawood Saif & Co.	Karachi Karachi	Ahmed Saif Uz Zafar FCA (7271) Dawood Khan FCA (7492)
EY Ford Rhodes	Lahore Karachi Karachi Karachi Karachi Islamabad Karachi Lahore Lahore Karachi Karachi Lahore Karachi Karachi Karachi	Aamir Younas FCA (3583) Abbas Ali Tayyab Ali FCA (4037) Arslan Khalid FCA (3480) Asim Siddiqui FCA (2548) Haider Ali Patel FCA (3013) Jawad Babar ACA (5540) Kamran Shahid FCA (3913) Muhammad Ali Qamar FCA (4288) Muhammad Awais FCA (2753) Muhammad Saleem FCA (2918) Omer Chughtai FCA (3201) Rana Nadeem Idrees FCA (4295) Salman Haq FCA (3096) Shaikh Ahmed Salman FCA (4233) Zeeshan Hussain FCA (4035)

Eshai & Co.	Lahore Lahore	Najeeb Sadiq FCA (1795) Qasim Imam FCA (3668)
Faruq Ali & Co.	Karachi Karachi Islamabad	Fasih-Uz-Zaman FCA (2430) Muhammad Faisal Nini FCA (2873) Umer Farooq ACA (4417)
Fazal Mahmood & Co.	Islamabad Lahore Sialkot Lahore Lahore Louisiana Karachi	Faisal Latif FCA (3519) Fazal Mahmood FCA (1424) Muhammad Arshad FCA (3369) Muhammad Imran Akhtar FCA (4505) Sharafat Ali FCA (7638) Sheikh Atif Farooq FCA (3707) Zafar Iqbal Sobani FCA (1431)
Feroze Nisar Saeed & Co.	Karachi Karachi	Feroz Abdul Aziz FCA (1845) Nisar-Ul-Haq FCA (1978)
Feroze Sharif Tariq & Co.	Karachi Karachi	Mohammad Tariq FCA (1718) Muhammad Ghalib FCA (1902)
Grant Thornton Anjum Rahman	Lahore Islamabad Lahore Karachi Karachi Karachi Karachi Islamabad Lahore Islamabad	Asad Feroze FCA (4882) Hassaan Riaz FCA (7027) Imran Afzal FCA (1570) Khaliq-Ur-Rahman FCA (1585) Khurram Jameel FCA (3800) Muhammad Khalid FCA (4984) Muhammad Shaukat Nasib Khan FCA (2220) Nadeem Tirmizi FCA (1854) Shoaib Ahmad Waseem FCA (4424) Waqas Waris FCA (4979)
Gul Ahmed & Co.	Karachi Karachi	Naufal Gul Ahmed ACA (8500) Tanzil Ahmed FCA (6146)
H. A. M. D. & Co.	Karachi Islamabad Karachi Lahore Karachi Karachi Lahore	Idrees Dawson FCA (2326) Muhammad Asif Raza FCA (3030) Muhammad Nadeem ACA (8110) Muhammad Nasir Jamil FCA (4906) Syed Saad Hasan FCA (2843) Tahir Saeed Effendi FCA (1216) Waseem Ashfaq FCA (2263)
H. H. & Co.	Karachi Karachi	Hassaan Saleem ACA (7087) Hassan Aziz ACA (9472)
H. M.	Karachi Karachi	Hamza Abdul Sattar ACA (7410) Munir Muhammad Shafi FCA (7432)
H. O. A.	Lahore Lahore Lahore	Ali Asghar ACA (10029) Habib Ur Rehman ACA (10518) Osama Mahmood ACA (10264)
HLB Ijaz Tabussum & Co.	Islamabad Lahore Lahore Gujranwala	Ijaz Akber FCA (1491) Muhammad Saleem Ahsan FCA (1739) Saira Muddassar FCA (4547) Waqas Firdous FCA (5023)
Hafizullah & Co.	Karachi Karachi	Badrur Rahman FCA (0312) Syed Hafizullah FCA (0185)

Hafizullah & Co.	Hyderabad	Tanwir Arif FCA (1636)
Haider Shamsi & Co.	Hyderabad Karachi	Mustafa Ahmad FCA (0700) Syed Mahir Alam ACA (8171)
Hammad Iqbal Hussain & Co.	Karachi Lahore	Abid Iqbal ACA (7001) Hammad Javaid FCA (5072)
Haroon Asim & Co.	Lahore Lahore	Haroon Nasim FCA (2076) Muhammad Asim Iftikhar ACA (4582)
Haroon Malik & Co.	Lahore Lahore	Malik Haroon Ahmad FCA (3504) Muhammad Nawaz ACA (9315)
Hashmi & Co.	Rahim Yar Khan Karachi	Abdul Rafay FCA (6332) Khalid Adeeb FCA (1238)
Hassan Farooq & Co.	Lahore Lahore Lahore	Farooq Hamid FCA (2080) Kamran Hassan FCA (2069) Muhammad Imran Hassan ACA (11122)
Hussain Rathore & Co.	Islamabad Islamabad	Ejaz Hussain Rathore FCA (1789) Mahmood Saeed FCA (4105)
IECnet S.K.S.S.S.	Lahore Karachi Karachi Islamabad Peshawar Lahore Peshawar Islamabad Karachi	Abdullah Masood ACA (6560) Hassaan Saleem ACA (7087) Hassan Aziz ACA (9472) Malik Mirza FCA (3920) Manzoor Ahmed Savul FCA (0727) Mohammad Aslam Khan FCA (2066) Muhammad Ahmad Shahid FCA (1943) Muhammad Ahmed Ghazali Marghoob FCA (2585) Muhammad Saleem FCA (1487)
Ibrahim, Shaikh & Co.	Lahore Faisalabad Karachi Karachi	+Naeem Maqsood FCA (8794) Ghulam Mudassar FCA (1881) Imran Ahmed Zaki FCA (2912) Iqbal Ahmad Abdan FCA (2676)
Iftikhar Masood & Co.	Islamabad Islamabad	Iftikhar Aziz Chaudhry FCA (1432) Masood Pervaiz FCA (4212)
Ilyas Saeed & Co.	Lahore Karachi Islamabad Lahore Islamabad Lahore Islamabad Lahore Lahore Islamabad Islamabad	Bushra Sana ACA (6842) Hina Usmani FCA (2060) Imran Ilyas FCA (2984) Javed Munir FCA (1469) Khurram Aziz FCA (7014) Mohammad Maqbool FCA (1574) Muhammad Asadullah FCA (4408) Rafiqat Hussain FCA (5536) Riaz Ahmad FCA (3389) Shahid Mehmood FCA (4010) Tahir Shah ACA (5819) Zahid Farooq FCA (3988)
Iqbal & Yawer Associates	Karachi Karachi	Iqbal Husein M. Noorani FCA (0944) Yawer Abbas FCA (3017)
Iqbal Yasir & Co.	Islamabad Lahore Lahore	Abdullah ACA (9794) Muhammad Farooq Khan FCA (6737) Muhammad Iqbal Khan FCA (1997)

Iqbal Yasir & Co.	Faisalabad	Muhammad Shakeel Nasir ACA (11010)
	Lahore	Noshewan Ali Abbas Khawaja ACA (9984)
	Peshawar	Rana Ashaer Mehmood FCA (7998)
	Karachi	Syed Noman Shamim ACA (10103)
	Lahore	Umair Atique FCA (8099)
Ishtiaq Ahmad & Co.	Lahore	Yasir Riaz FCA (3806)
	Lahore	Inaam-Ul-Haq FCA (1609)
Ishtiaq Rana & Co.	Lahore	Ishtiaq Ahmad FCA (0872)
	Lahore	Ishtiaq Ahmad Rana FCA (3238)
	Lahore	Jawad Ahmed Rana ACA (11299)
J. A. S. B. & Associates	Lahore	Laeq Ahmed Rana FCA (4487)
	Islamabad	Arsalan Salahuddin Vardag FCA (3330)
Jalis Ahmad & Co.	Karachi	Basharat Rasool FCA (4064)
	Karachi	Iqbal Yousuf FCA (1416)
Junaidy Shoaib Asad	Karachi	Shaikh Jamal Yousuf FCA (9651)
	Lahore	Asad Feroze FCA (4882)
	Karachi	Farrukh Viqaruddin Junaidy FCA (1708)
	Lahore	Mumtaz Hussain Baloch FCA (2300)
	Karachi	Naveed Alam FCA (2592)
	Islamabad	Rukhsar Ahmed FCA (5746)
	Karachi	Shahid Hussain FCA (2895)
	Lahore	Shoab Ahmad Waseem FCA (4424)
KPMG Taseer Hadi & Co.	Karachi	Zeeshan Khawar FCA (6433)
	Islamabad	Abbas Hasan Naqvi FCA (4053)
	Lahore	Ahsin Tariq FCA (6495)
	Karachi	Amir Jamil Abbasi FCA (1503)
	Karachi	Amyr Malik FCA (4056)
	Karachi	Amyr Pirani FCA (2204)
	Islamabad	Aneel Peter FCA (6856)
	Islamabad	Atif Zamurrad Malik FCA (4194)
	Lahore	Bilal Ali FCA (2962)
	Lahore	Fahad Bin Waheed FCA (5681)
	Karachi	Faraz FCA (3534)
	Islamabad	Inam-Ullah FCA (4473)
	Lahore	Kamran Iqbal Butt FCA (2453)
	Lahore	Kamran Iqbal Yousafi FCA (2365)
	Islamabad	Kashif Mumtaz Malik FCA (3524)
	Karachi	Khalid Mahmood FCA (3173)
	Lahore	Mohsin Jamil FCA (4991)
	Karachi	Moneeza Usman Butt FCA (3232)
	Lahore	Muhammad Atiq Ur Rahman ACA (8285)
	Islamabad	Muhammad Danish FCA (4923)
Islamabad	Muhammad Faisal Banday FCA (3600)	
Lahore	Muhammad Rehan Chughtai FCA (4014)	
Karachi	Muhammad Talha FCA (5574)	
Karachi	Muhammad Taufiq FCA (2780)	
Islamabad	Muhammad Ubbaid Ullah FCA (5306)	
Karachi	Rana Nadeem Akhtar FCA (4096)	
Islamabad	Riaz Akbar Ali FCA (2261)	
Karachi	Saeed Ahmed FCA (3074)	

KPMG Taseer Hadi & Co.	Karachi	Sami Ullah Khan FCA (4344)
	Karachi	Shabbir Hussain Saifuddin Vejlani FCA (2070)
	Karachi	Syed Ahsan Ali FCA (6740)
	Karachi	Syed Muhammad Adnan Rizvi FCA (3112)
	Karachi	Syed Najmul Hussain FCA (1958)
	Lahore	Zeeshan Ijaz FCA (3746)
Kamran & Co.	Karachi	Zeeshan Rashid FCA (5584)
	Islamabad	Kamil Fatah FCA (7382)
Khimji Rahat Waheed	Lahore	Kamran Fatah FCA (1539)
	Islamabad	Fayyaz Amin FCA (5389)
Kreston Hyder Bhimji & Co.	Lahore	Muhammad Imran Afzal ACA (9844)
	Karachi	Muhammad Israr Khan FCA (7043)
	Islamabad	Muhammad Waheed Iqbal FCA (4766)
	Peshawar	Rahat Gul FCA (4867)
	Islamabad	Sharif Ud Din Khilji FCA (5007)
	Islamabad	Sohail Akram FCA (4853)
M. A. & Co.	Karachi	Fahad Ali Shaikh ACA (7037)
	Faisalabad	Khan Mohammad FCA (2304)
	Karachi	Mohammad Hanif Razzak FCA (1670)
	Islamabad	Muhammad Ali FCA (7136)
	Lahore	Muhammad Usman Shah ACA (10324)
	Lahore	Muhammad Yousaf ACA (10294)
	Lahore	Shabir Ahmad FCA (3189)
	Karachi	Shaikh Mohammad Tanvir FCA (1536)
	Lahore	Syed Aftab Hameed FCA (1494)
	Karachi	Taswar Hussain ACA (10137)
M. A. Chaudhri & Co.	London	Aamir Manzoor ACA (9080)
	Lahore	Mohsin Nusrullah FCA (3722)
	Lahore	Muhammad Hannan Gulzar FCA (3110)
M. A. P. S. Sadiq Azeem Mohiuddin	Islamabad	Ihsan Malik ACA (6333)
	Lahore	Khadija Mubarik ACA (10921)
	Gujranwala	Mubarik Ali FCA (1169)
M. A. S. H. & Co.	Karachi	Anwar Sadiq FCA (2538)
	Karachi	Inayat Mohiuddin FCA (1227)
	Islamabad	Mirza Muhammad Faisal Yaqub ACA (8592)
	Toba Tek Singh	Muzaffar Iqbal ACA (9334)
M. Almas & Co.	Lahore	Muhammad Arslan Mohsan FCA (9201)
	Lahore	Salman Hassan FCA (7800)
M. R. M. E. & Co.	Lahore	Mohammad Almas FCA (1391)
	Lahore	Mohammad Ijaz FCA (2029)
M. Y. T. Y. & Co.	Lahore	Mudassar Raza FCA (3324)
	Lahore	Muhammad Ehtisham FCA (3020)
MAZARS M.F. & Co.	Karachi	Mansoor Yaqoob FCA (6414)
	Karachi	Tasneem Yusuf FCA (3765)
MAZARS M.F. & Co.	Karachi	Husaini Fakhruddin FCA (2692)
	Karachi	Huzefa ACA (3780)
	Islamabad	Muhammad Saqlain Siddiqui FCA (7959)
	Lahore	Naseem Akbar FCA (2067)

MAZARS M.F. & Co.	Karachi	Shabbir Yunus FCA (3086)
Mahboob Sheikh & Co.	Karachi	Asghar Imam Khalid FCA (1525)
	Multan	Mahboob Ahmed Sheikh FCA (0459)
	Islamabad	Muhammad Abbas ACA (9535)
	Peshawar	Mushtaq Akbar FCA (2358)
	Lahore	Safder Zia FCA (1196)
	Faisalabad	Shahbaz Raza FCA (4748)
	Gujranwala	Zafar Ullah ACA (8324)
Majeed Faizi Suhail & Co.	Mississauga, ON	Zakir Ali FCA (2521)
Malik Haroon Ahmad & Co.	Gujrat	+Fakhar Naseem Afzal FCA (2387)
	Islamabad	+Izhar Ul Haq ACA (8742)
	Karachi	+Sohaib Rizwan ACA (10313)
	Lahore	Malik Haroon Ahmad FCA (3504)
	Lahore	Muhammad Nawaz ACA (9315)
	Lahore	Muhammad Safder FCA (4493)
Masoom Akhtar & Co.	Islamabad	Masoom Akhtar FCA (1954)
	Islamabad	Syed Shabbar Hussain Shah FCA (2227)
Mian Farhan Khurram Salahudin & Co.	Lahore	Khurram Salahudin ACA (11026)
	Lahore	Mian Ahmad Farhan FCA (3148)
Mian Saleem & Co.	Islamabad	Mohammad Saleem FCA (1058)
	Lahore	Tariq Mahmood FCA (4678)
Moore Shekha Mufti	Karachi	Adnan Ahmad Mufti FCA (3262)
	Lahore	Ejaz Ahmad ACA (8835)
	Karachi	Muhammad Jawwad Shekha FCA (2966)
Mubarik Ali Khadija & Co.	Lahore	Khadija Mubarik ACA (10921)
	Gujranwala	Mubarik Ali FCA (1169)
Muhammad & Co.	Karachi	Moin FCA (8177)
	Karachi	Muhammad Lutfullah Ghaffar FCA (8180)
Muhammad Ali Hussain & Co.	Lahore	Ali Saif Cheema FCA (4881)
	Lahore	Zeeshan Aslam FCA (4015)
Muhammad Ayub Javed & Co.	Lahore	Muhammad Ayub FCA (2580)
	Lahore	Muhammad Javed ACA (10729)
Muhammad Farooq & Co.	Karachi	Jawad Ahmed FCA (3902)
	Islamabad	Nauman Rafique FCA (3495)
Muhammad Usman & Co.	Lahore	Muhammad Nauman ACA (9478)
	Lahore	Muhammad Usman Ali FCA (8961)
Munaf Yusuf & Co.	Karachi	Mansoor Yaqoob FCA (6414)
	Scarborough, ON	Mohammad Rafique Yusuf FCA (1336)
	Karachi	Tasneem Yusuf FCA (3765)
Munawar Sadaf Associates	Lahore	Munawar Hussain FCA (1806)
	Lahore	Sadaf Kashif ACA (4251)
Muniff Ziauddin & Co.	Lahore	Arqum Naveed ACA (10770)
	Islamabad	Hammad Farid ACA (12451)
	Karachi	Maham Moin ACA (11554)
	Karachi	Mohammad Moin Khan FCA (2372)
	Lahore	Muhammad Ali Latif FCA (4128)
	Karachi	Muhammad Aslam FCA (1051)

Muniff Ziauddin & Co.	Karachi Karachi Islamabad Karachi	Musharraf Zaman Khan Masood FCA (1040) Salim Sadruddin FCA (6175) Shahid Farid FCA (2845) Sohail Saleem FCA (7503)
Mushtaq & Co.	Islamabad Karachi Lahore Lahore Lahore Karachi	Abdul Qadoos FCA (5961) Abubaker Bilwani FCA (0661) Muhammad Taiyab FCA (5229) Muhammad Zulfiqar Ahmed ACA (6435) Nouman Arshad ACA (11937) Zahid Hussain Zahid FCA (8045)
Mustafa Khan & Co.	Lahore Lahore	Faisal Masood Afzal FCA (3983) Mustafa Ahmed Khan FCA (3856)
Nasir Javaid Maqsood Imran	Islamabad Karachi Lahore Karachi Lahore Lahore	Imran-Ul-Haq FCA (2355) Jawed Ahmad ACA (0450) Mohammed Maqsood FCA (1325) Muhammad Javaid Qausim FCA (1945) Nasir Gulzar FCA (1682) Zahid Ahmad Chaudhry FCA (2378)
Nauman Javed Hasnain Rashid	Waterloo Lahore Islamabad	Javed Ghafoor FCA (3113) Muhammad Rashid Khan FCA (6237) Nauman Mahmood FCA (2832)
Naveed Zafar Ashfaq Jaffery & Co.	Islamabad Karachi Karachi Islamabad Peshawar Karachi Islamabad Lahore	Aftab Ahmad FCA (1454) Ahsan Elahi Vohra FCA (2285) Azeem Hussain Siddiqui FCA (4395) Javed Kazim Siddiqui FCA (1324) Mukhtar Hussain Jaffery FCA (0470) Qazi Wajeeh Uddin FCA (0414) Shah Naveed Saeed FCA (1295) Shahid Mohsin Shaikh FCA (1564)
Nazir Chaudhri & Co.	Lahore Lahore Lahore Karachi	Asim Nazir FCA (3388) Faisal Nazir FCA (7984) Nazir Ahmad Chaudhri FCA (0982) Nisar Ahmed FCA (1479)
Omer Imran & Co.	Lahore Lahore	Imran Altaf FCA (8002) Omer Zazar FCA (8051)
PKF F.R.A.N.T.S.	Karachi Islamabad Islamabad Karachi Karachi Multan Lahore Kabul Peshawar Sialkot	Abdul Rauf Ayoob FCA (1162) Ejaz Hussain Rathore FCA (1789) Mahmood Saeed FCA (4105) Muhammad Fahim FCA (3497) Muhammad Farooque Dandia FCA (1567) Muhammad Talib FCA (2657) Nouman Razaq Khan FCA (3001) Qamar Ali Mumtaz FCA (5185) Zeeshan Ali FCA (3836) Zulfiqar Ahmed Nasir FCA (1809)
Parker Russell-A. J. S.	Faisalabad Lahore Faisalabad Karachi	Ahmed Jabbar FCA (3440) Faisal Iqbal Khawaja FCA (3374) Junaid Subhani FCA (4875) Moiz FCA (8178)



Parker Russell-A. J. S.	Karachi	Muhammad Faisal ACA (8585)
	Karachi	Muhammad Lutfullah Ghaffar FCA (8180)
	Islamabad	Muhammad Masood Shahid FCA (7879)
	Karachi	Muhammad Shabbir Kasbati FCA (2134)
	Faisalabad	Muhammad Zeeshan Abid FCA (3909)
Peter & Co.	Islamabad	Oliver Peter Pervez FCA (2150)
	Karachi	Syed Imran Haider FCA (2112)
Qadeer & Co.	Lahore	Abdul Rahman FCA (7873)
	Islamabad	Rizwan Saeed FCA (7641)
	Islamabad	Tahir Razzaque Khan FCA (2384)
Qasim Adeel & Co.	Islamabad	Adeel Mirza ACA (10059)
	Islamabad	Muhammad Bin Qasim FCA (9780)
	Islamabad	Muhammad Idrees ACA (10279)
R. A. & Co.	Karachi	Farrukh Rasheed FCA (8354)
	Karachi	Imtiaz Ahmed FCA (8389)
R. K. & Company	Lahore	Muhammad Rumman Saeed ACA (11193)
	Lahore	Syed Kumail Mohammad ACA (11301)
R.S. & Associates	Faisalabad	Ghulam Rasool FCA (5976)
RSM Avais Hyder Liaquat Nauman	Faisalabad	Muhammad Imran Sarver FCA (5373)
	Karachi	Adnan Zaman FCA (1586)
	Faisalabad	Hamid Masood FCA (1811)
	Quetta	Inam Ul Haque FCA (4848)
	Kabul	Muhammad Arif Saeed FCA (4740)
	Islamabad	Nauman Mahmood FCA (2832)
	Lahore	Syed Ali Adnan Tirmizy FCA (2736)
	Rawalpindi	Syed Naveed Abbas FCA (4012)
Lahore	Wiqar Avais FCA (1061)	
Rafaqat Babar & Co.	Islamabad	Amer Javed Ahmad FCA (3264)
	Peshawar	Saif Ullah FCA (4009)
	Peshawar	Shuja-Ul-Mulk FCA (5352)
Rafaqat Mansha Mohsin Dossani Masoom & Co.	Karachi	Afzal Hussein Dossani FCA (2025)
	Islamabad	Masoom Akhtar FCA (1954)
	Lahore	Mohsin Nadeem FCA (2026)
Rafqat Hussain & Co.	Lahore	Bushra Sana ACA (6842)
	Lahore	Rafqat Hussain FCA (5536)
Rahat Aqeel & Co.	Multan	Aqeel Zahid FCA (6274)
	Lahore	Syed Rahat Ali Shah FCA (5570)
Rahim Jan & Co.	Karachi	Badrur Rahman FCA (0312)
	Karachi	Syed Hafizullah FCA (0185)
	Karachi	Syed Mohammad Salman FCA (2328)
Rahman Sarfaraz Rahim Iqbal Rafiq	Rawalpindi	+Mahmud-Ul-Hassan FCA (0642)
	Karachi	Abdul Rahim Salim Bhai FCA (1211)
	Lahore	Adnan Rashid FCA (3089)
	Lahore	Ali Raza Jaffery FCA (2757)
	Karachi	Mohammad Rafiq Dosani FCA (1182)
	Karachi	Mohammed Waseem FCA (1475)
	Karachi	Muhammad Iqbal Sumar FCA (1277)
	Karachi	Muhammad Saad FCA (9292)

Rahman Sarfaraz Rahim Iqbal Rafiq	Lahore Lahore	Rashid Rahman Mir FCA (1621) Zubair Irfan Rahman FCA (6739)
Rao & Company	Rahim Yar Khan Karachi Lahore Karachi Karachi	Abdul Rafay FCA (6332) Khalid Adeeb FCA (1238) Nazir Ahmad Chaudhri FCA (0982) Nisar Ahmed FCA (1479) Shafqat Raza FCA (2852)
Rashid Shuja & Co.	Lahore Lahore	Rashid Shuja Butt FCA (6380) Tayyaba Umbreen ACA (6151)
Raza Siddiqui & Co.	Karachi Karachi	Mohammad Ali FCA (2275) Shafqat Raza FCA (2852)
Reanda Haroon Zakaria & Co.	Lahore Karachi Karachi Karachi Karachi Karachi	+Ahmad Salman Arshad FCA (6574) Farhan Ahmed Memon FCA (6436) Mohammad Haroon FCA (1720) Mohammad Iqbal FCA (2122) Muhammad Farooq ACA (8287) Muhammad Yameen FCA (6724) Zakaria FCA (1722)
Riaz Ahmad & Co.	Lahore Islamabad Karachi Faisalabad Lahore Lahore Karachi Islamabad Lahore Lahore	Atif Anjum FCA (6154) Bilal Ahmad FCA (8697) Junaid Ashraf ACA (9556) Liaqat Ali Panwar FCA (1731) Mubashar Mehmood FCA (5126) Muddassar Mehmood FCA (4492) Muhammad Waqas FCA (7592) Raheel Arshad FCA (4937) Sarfraz Mahmood FCA (1168) Syed Mustafa Ali FCA (4428)
Riaz Ahmad, Saqib, Gohar & Co.	Peshawar Karachi Islamabad Karachi Lahore Karachi Islamabad	+Arbab Faisal Habib ACA (6068) Gohar Manzoor FCA (1710) Mohammad Kamal Gohar FCA (7536) Mohammed Kamil Gohar ACA (10028) Muhammad Ali Rafique FCA (5619) Shahid Kamran Khan FCA (6112) Shibli Islam Rehan FCA (1495)
Rizwan & Co.	Lahore Karachi Karachi Islamabad Lahore	Imran Bashir FCA (2982) Moin FCA (8177) Muhammad Sharjeel Ayub FCA (7857) Rashid Iqbal FCA (1563) Rizwan Bashir FCA (2361)
Rizwani Imtiaz & Co.	Karachi Karachi	Abdul Qadir FCA (1262) Younus Rizwani Sheikh FCA (0921)
S. M. A. R. T.	Lahore Lahore Lahore Lahore Peshawar Multan Lahore	Abdullah Masood ACA (6560) Asad Islam ACA (11984) Hafiz Muhammad Tayyab ACA (10525) Muhammad Asif ACA (9655) Rameez Raja ACA (9644) Rao Muhammad Sohail Nawab ACA (10258) Shamail Shahid ACA (10251)

S. M. Suhail & Co.	Dubai	+Adnan Sheikh FCA (3607)
	Melbourne	+Muhammad Kamran FCA (3161)
	Lahore	Ahmad Usman Shabbir FCA (2199)
	Islamabad	Mohammad Faiz-Ur-Rahman FCA (1453)
	Karachi	S.M. Suhail FCA (2464)
Saeed Kamran & Co.	Karachi	Syed Imran Haider FCA (2112)
	Mississauga, ON	Zakir Ali FCA (2521)
	Lahore	Aamer Waqar Chaudhry FCA (2381)
	Lahore	Imran Zamir Sheikh FCA (2536)
	Islamabad	Saeed-Ur-Rahman FCA (1888)
Saeed Methani Mushtaq & Co.	Islamabad	Younus Kamran FCA (1229)
	Peshawar	Muhammad Ilyas ACA (9479)
Salariya & Co.	Karachi	Muhammed Arif Methani FCA (1721)
	Lahore	Muhammad Tufail Salariya FCA (1031)
	Lahore	Syed Akhtar Hussain Zaidi FCA (1106)
Sarwar Awan & Co.	Lahore	Syed Muhammad Hassan Ali FCA (7119)
	Lahore	Mohammad Sarwar Awan FCA (1123)
Sarwars	Lahore	Nadeem Ahmad Ghaznavi FCA (2841)
	Islamabad	Asim Nazir Sheikh FCA (4328)
	Lahore	Muhammad Asim ACA (10912)
	Karachi	Rashid Sarwar FCA (1352)
Sehgal Shahid & Safdar	Karachi	Shahid Habib FCA (8620)
	Islamabad	Kashif Maqbool Sehgal FCA (4208)
Shafaqat Hassan Majid & Co.	Islamabad	Muhammad Mazhar Arshad FCA (5948)
	Gujranwala	Hassan Maqsood Ahmad Aujla ACA (10056)
	Lahore	Majid Asghar ACA (9051)
Shafiq Umar Daraz & Co.	Gujranwala	Shafaqat Ali FCA (4339)
	Islamabad	Muhammad Shafiq FCA (7529)
Shahbaz Hannan & Co.	Islamabad	Umar Daraz FCA (5137)
	Lahore	Muhammad Shahbaz Saeed ACA (11100)
Shahid Ahmad & Co.	Lahore	Rana Abdul Hannan Ghaffar ACA (12055)
	Islamabad	+Muhammad Ahmed Ghazali Marghoob FCA (2585)
	Karachi	+Shahzad Saleem Aslam FCA (1582)
	Peshawar	Manzoor Ahmed Savul FCA (0727)
ShineWing Hameed Chaudhri & Co.	Peshawar	Muhammad Ahmad Shahid FCA (1943)
	Islamabad	Iftikhar Aziz Chaudhry FCA (1432)
	Lahore	Muhammad Akram FCA (1409)
	Lahore	Nafees Ud Din FCA (1865)
	Lahore	Osman Hameed Chaudhri FCA (5938)
	Karachi	Raheel Ahmed FCA (7594)
	Lahore	Saadat Ahmad Chaudhry FCA (1543)
Multan	Talat Javed FCA (1861)	
Sohaib Saleem Dar & Co.	Islamabad	Fizzah Ejaz Rathore FCA (6782)
	Islamabad	Sohaib Saleem Dar FCA (7636)
Suriya Nauman Rehan & Co.	Karachi	Abdul Rahim Suriya FCA (1531)
	Islamabad	Assad Rabbani FCA (3386)
	Lahore	Hasnain Adam Ali FCA (5628)

Suriya Nauman Rehan & Co.	Karachi Islamabad Islamabad	Jawad Ahmed FCA (3902) Muhammad Aqib Anwar FCA (2360) Nauman Rafique FCA (3495)
T. F. O. & Co.	Karachi Karachi Karachi	Faisal Bashir ACA (5576) Humair ACA (6953) Tanzil Ahmed FCA (6146)
Tabussum Saleem & Co.	Lahore Lahore Lahore	Muhammad Saleem Ahsan FCA (1739) Saira Muddassar FCA (4547) Sarmad Ahmad Khan FCA (3721)
Tahir Siddiqi & Co.	Lahore Lahore Lahore Lahore	Hussain Mahmood Bhangoo ACA (11296) Mohammad Tahir Siddiqi FCA (1036) Saad Ahmad ACA (10316) Sarah Tahir Siddiqi FCA (8128)
Taiyab Shahid & Co.	Lahore Islamabad	Muhammad Taiyab FCA (5229) Sadul Mubeen ACA (7920)
Talib Zafar Associates	Multan Lahore	Muhammad Talib FCA (2657) Zafar Iqbal FCA (1973)
Tariq Abdul Ghani & Co.	Islamabad Karachi Karachi Karachi Lahore Lahore Karachi Karachi	Arsalan Salahuddin Vardag FCA (3330) Basharat Rasool FCA (4064) Hasan Rahman FCA (4732) Irfan-UI-Haq Haqui FCA (2433) Muhammad Safder FCA (4493) Shahid Mehmood FCA (4010) Tariq Abdul Ghani FCA (2489) Younus Mohiuddin FCA (2609)
Tariq Ayub Anwar & Co.	Lahore Lahore	Mahmood Ahmad Siddiqui FCA (8984) Naveed Mukhtar Rana FCA (4459)
UHY Hassan Naeem & Co.	Karachi Lahore Karachi Islamabad Islamabad Lahore Islamabad	Arslan Ahmed ACA (8927) Ibne Hassan FCA (1764) Imran Iqbal FCA (3277) Muddasar Khalid FCA (5768) Muhammad Shahid Farooq FCA (3273) Naeem Akhtar Sheikh FCA (1819) Syed Muhammad Ali FCA (3160)
Usmani & Co.	Karachi Karachi	Hina Usmani FCA (2060) Huma Pasha FCA (0972)
Uzair Hammad Faisal & Co.	Lahore Lahore	Faisal Jalal FCA (3612) Uzair Ahmad Malik FCA (3482)
Viqar Arqam Aftab & Co.	Karachi Karachi	Aftab Ahmad FCA (2271) Ikram UI Haq ACA (9889)
Yameen Riaz & Co.	Lahore Lahore	Muhammad Yameen FCA (2857) Zeeshan Riaz ACA (3724)
Yaqub & Co.	Faisalabad Faisalabad	Muhammad Yaqub FCA (1365) Usman Ghani FCA (6157)
Yousuf Adil	Multan Karachi Karachi	+Muhammad Sajid Ali FCA (6297) +Shoab Amin Ghazi FCA (4204) Arif Nazeer FCA (4483)

Yousuf Adil	Karachi	Atif Mufassir FCA (3571)
	Faisalabad	Hamid Masood FCA (1811)
	Karachi	Hena Sadiq FCA (4061)
	Karachi	Imran Ali Memon FCA (5129)
	Karachi	Muhammad Shahzad Hussain FCA (4140)
	Lahore	Muhammad Sufyan FCA (6102)
	Karachi	Nadeem Yousuf Adil FCA (2969)
	Lahore	Rana Muhammad Usman Khan FCA (2225)
	Karachi	Shafqat Ali FCA (6868)
	Islamabad	Shahzad Ali FCA (3063)
	Islamabad	Syed Asmat Ullah Shakerzai FCA (6096)
	Karachi	Zafar Hussain FCA (2903)
	Karachi	Zubair FCA (1673)
Yusaf Saeed & Co.	Lahore	Aamir Salim Toor FCA (2534)
	Lahore	Abdul Ghaffar FCA (2093)
	Lahore	Yusaf Mian Saeed FCA (1390)
Z. A. Nasir & Co.	Sialkot	Ali Tahir ACA (10836)
	Sialkot	Zulfiqar Ahmed Nasir FCA (1809)
Z. M. K. & Co.	Islamabad	Mazhar Iqbal FCA (4930)
	Islamabad	Zia Ullah FCA (4218)
Z. M. T. & Co.	Lahore	Muhammad Mehran Ur Rashid ACA (11597)
	Lahore	Zubair Ahmad ACA (11213)
Z.U.M.I.R.S.	Lahore	Ale Imran Siddiqi FCA (2262)
	Lahore	Javed Munir FCA (1469)
	Karachi	Khizar Hayat FCA (3239)
Zahid Ali Faisal Asjad & Co.	Lahore	Ali Ahmad FCA (7718)
	Gujranwala	Asjad Amin FCA (5062)
	Faisalabad	Faisal Ali Butt FCA (8294)
	Lahore	Zahid Noor Siddique FCA (4915)
Zahid Jamil & Co.	Lahore	Adeel Anwar ACA (10674)
	Lahore	Ahmad Suleman ACA (11002)
	Faisalabad	Ali Hussan ACA (10546)
	Karachi	Faisal Siddiqi FCA (3175)
	Quetta	Hassaan ACA (8903)
	Peshawar	Kashif Maqbool Sehgal FCA (4208)
	Faisalabad	Mohammed Suleman Zahid FCA (0463)
	Faisalabad	Muhammad Amin FCA (3779)
	Multan	Muhammad Jameel Tahir FCA (7297)
Islamabad	Muhammad Mazhar Arshad FCA (5948)	
Peshawar	Syed Ali Hasnain Shah ACA (11095)	
Zain Suhail & Co.	Karachi	Suhail Imdad ACA (9849)
	Karachi	Zain-Ul-Abideen ACA (10469)
Zulfiqar Ahmad & Co.	Karachi	+Bashir Ahmed Butt ACA (9935)
	Lahore	Ali Shan Ahmed ACA (9865)
	Lahore	Nadeem Ashraf ACA (4539)
	Lahore	Zulfiqar Ahmad FCA (2559)