

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. Farhan & Co.	Lahore	Farhan Ali FCA (4430)
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. Arfan & Co.	Lahore	Abdul Rehman Arfan ACA (12801)
A. R. Zubair & Co.	Lahore	Hafiz Muhammad Abdul Raheem Zubair ACA (11306)
A. Rahim Qasim & Co.	Karachi	Abdur Rahim Qasim ACA (4401)
A. Rasheed & Co.	Faisalabad	Ahsan Rasheed FCA (6693)
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)
Abeera A. & Associate	Rawalpindi	Abeera Abbasi ACA (12678)

Abid Raza & Co.	Islamabad	Abid Raza ACA (5624)
AbuBaker Jatoi & Co	Lahore	Muhammad Abubaker Jatoi ACA (12479)
Adnan & Co.	Lahore	Adnan Murtaza FCA (2642)
Adnan Ahmed & Co.	Karachi	Adnan Ahmed FCA (4959)
Adnan Hameed Khokhar & Co.	Lahore	Adnan Hameed Khokhar FCA (9759)
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)
Ahmed Sarfraz & Co.	Lahore	Ahmed Sarfraz ACA (10769)
Ahsan & Co.	Lahore	Muhammad Ahsan FCA (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 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 Asgher & Associate	Karachi	Ali Asgher ACA (4830)
Ali Murtaza & Co .	Karachi	Ali Murtaza ACA (9760)
Ali Naeem & Co .	Lahore	Ali Naeem ACA (11836)
Ali Sufyan & Co.	Faisalabad	Ali Sufyan Baig ACA (13129)
Alina	Karachi	Alina Khan FCA (8204)
Altatf & Co	Lahore	Imran Altatf FCA (8002)
Altatf Noor Ali	Karachi	Altatf Noor Ali ACA (2208)
Ameer Ul Azeem & Co.	Rawalpindi	Ameer-Ul-Azeem ACA (10663)
Amer Haroon & Co.	Multan	Amer Haroon Tangwani FCA (1940)
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 UI 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)
Arqam Ayubi & Co.	Karachi	Arqam Ayubi FCA (3713)
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 Islam & Co.	Lahore	Asad Islam ACA (11984)
Asif Associates	Islamabad	Muhammad Asif Raza FCA (3030)
Asif Javed Associates	Lahore	Muhammad Asif Javed FCA (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 Amin & Co.	Lahore	Asim Amin FCA (3152)
Asim Muhammad & Co.	Lahore	Muhammad Asim ACA (10300)
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)
Atta Ur Rehman & Co.	Gujranwala	Atta Ur Rehman ACA (12611)
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)
Azhar Hafeez & Co.	Lahore	Azhar Hafeez ACA (12948)
Beerbal & Co.	Karachi	Beerbal Mal FCA (9378)
Behram Masood & Co.	Lahore	Behram Masood ACA (11853)

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 Sarwar & Co.	Lahore	Bilal Sarwar ACA (10931)
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)
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)
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 FCA (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 Tauheed Rao & Co.	Lahore	Faisal Tuheed Rao FCA (5621)
Faiz & Co.	Islamabad	Mohammad Faiz-Ur-Rahman FCA (1453)
Faiza & Co.	Gujranwala	Faiza ACA (12627)
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)
Fraz Ali & Co.	Lahore	Fraz Ali ACA (11207)
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)
G. R. Gorski & Co.	Lahore	Ghulam Rasool Gorski FCA (4896)
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)
H. Saeed & Co.	Gujranwala	Hassan Saeed ACA (13209)
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)
Hafiz Muhammad Zubair & Co.	Lahore	Hafiz Muhammad Zubair ACA (12522)
Hameed Zahid & Co.	Lahore	Zahid Hameed FCA (2374)
Hamid Raza & Co.	Lahore	Hamid Raza ACA (6763)
Hammad & Co.	Lahore	Hammad Ahmad ACA (11166)
Haroon Sulaman & Co.	Faisalabad	Haroon Sulaman FCA (5178)
Haseeb & Co.	Islamabad	Haseeb Ur Rehman FCA (4162)
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)
Hussain Rathore & Co.	Islamabad	Ejaz Hussain Rathore FCA (1789)
I. Mohiuddin	Karachi	Inayat Mohiuddin FCA (1227)

Ibrahim & Co.	Islamabad	Ibrahim ACA (12850)
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 FCA (8036)
Imran Mehmood & Co.	Lahore	Imran Mahmood Khan FCA (8413)
Imran Saeed & Co.	Lahore	Imran Saeed FCA (2530)
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 FCA (8663)
Israr Jehangiri	Rawalpindi	Israr Ahmed Nisar Jehangiri ACA (8526)
Iyaz Ahmad & Co.	Gujranwala	Waqas Firdous FCA (5023)
Izhar & Co.	Lahore	Izhar Ul 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)
Javed Zafar & Co.	Lahore	Javed Zafar ACA (12469)
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)
K. Khan B. & Co.	Quetta	Khushhal Khan Bazai ACA (10207)
Kaleem & Co.	Lahore	Muhammad Kaleem Rathor FCA (0487)
Kapoorwala & Co.	Karachi	Saleem Ibrahim Kapoorwala FCA (1515)
Kashif Sharif & Co.	Islamabad	Hafiz Kashif Sharif ACA (9165)
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 FCA (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)
Laeeq Siddique & Co.	Islamabad	Laeeq Siddique ACA (10345)
Luqman & Co.	Rawalpindi	Muhammad Luqman FCA (9861)
M. A. Haq	Lahore	Muhammad Ata Ul Haq FCA (8456)
M. A. Khan & Co.	Karachi	Mansoor Ahmed Khan FCA (1212)
M. A. Rafique & Co.	Wah Cantt	Muhammad Aswad Rafique ACA (12442)
M. A. Sohail & Co.	Lahore	Muhammad Amad Sohail ACA (11609)
M. Akhtar & Co.	Karachi	Mahmood Akhtar FCA (1180)
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. Baqir Associates	Multan	Muhammad Baqir Islam FCA (6554)
M. Daoud & Co.	Lahore	Muhammad Daoud FCA (3499)
M. F. Baig & Co.	Lahore	Mirza Faisal Baig ACA (8463)
M. Fahad Naeem & Co.	Lahore	Muhammad Fahad Naeem ACA (9152)
M. H. Baig & Co.	Lahore	Muhammad Haad Baig ACA (12817)
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 A. & Co.	Lahore	Muhammad Imran Ali ACA (11358)

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. Khan & Co.	Lahore	Mohammad Khan ACA (10561)
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. Mukhtiar & Co.	Lahore	Muhammad Mukhtiar ACA (11939)
M. Mustafa & Co.	Karachi	Muhammad Mustafa ACA (12878)
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 FCA (10301)
M. Shayan Mughal & Co.	Lahore	Muhammad Shayan Mughal ACA (13182)
M. Shoaib & Co.	Karachi	Muhammad Shoaib FCA (2684)
M. Sochan & Co.	Lahore	Muhammad Sochan FCA (9922)
M. Tayyab Usman & Co.	Lahore	Muhammad Tayyab Usman ACA (12189)
M. Umair & Co.	Karachi	Muhammad Umair ACA (10592)
M. Usman Ali & Co.	Lahore	Muhammad Usman Ali FCA (8961)
M. Zahid & Co.	Faisalabad	Muhammad Zahid Chughtai FCA (3679)
Mahanga & Co.	Karachi	Alizaib Mahanga ACA (13139)
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 FCA (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)
Mazhar Iqbal & Co.	Rawalpindi	Mazhar Iqbal FCA (4930)
Mian Ahmad Farhan & Co.	Lahore	Mian Ahmad Farhan FCA (3148)
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 FCA (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 Arif & Co.	Karachi	Muhammad Arif FCA (2047)
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 Ishaq & Co.	Islamabad	Muhammad Ishaq ACA (11840)
Muhammad Javed & Co.	Lahore	Muhammad Javed ACA (10729)
Muhammad Manzoor & Co.	Lahore	Muhammad Manzoor ACA (11862)
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.	Sialkot	Muhammad Sarfraz Javed ACA (8797)
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 FCA (9463)
Mushtaq Akbar & Co.	Peshawar	Mushtaq Akbar FCA (2358)
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 FCA (10135)
Naeem Ahsan & Co.	Lahore	Naeem Ahsan FCA (5533)
Naeem Associates	Islamabad	Muhammad Naeem ACA (8886)
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 Anjum & Co.	Karachi	Naveed Anjum FCA (1714)
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)
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.	Rawalpindi	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 FCA (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)
Rashid Sarwar	Lahore	Rashid Sarwar FCA (1352)
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 FCA (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. Asghar & Co.	Lahore	Sumara Asghar ACA (6742)
S. D. Aubi & Co.	Rahim Yar Khan	Salah-U-Din Aubi ACA (8879)
S. H. B. Ghaznavi & Co.	Lahore	Syed Haider Bilal Ghaznavi ACA (9789)
S. Hayat & Co.	Islamabad	Salman Hayat ACA (11094)
S. M. Rehan & Co.	Karachi	Syed Mohammad Rehan FCA (1592)
S. Mubeen & Co.	Islamabad	Sadul Mubeen ACA (7920)
S. R. Haider & Co.	Lahore	Syed Rizwan Haider FCA (2742)
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)
Safder Saad & Co.	Lahore	Safder Zia FCA (1196)
Saif Abbas & Co.	Islamabad	Saif Abbas FCA (5711)
Saim & Co.	Lahore	Syed Saim Raza Zaidi FCA (7454)
Sajid & Co.	Karachi	Muhammad Sajid FCA (4908)
Sajid Iqbal & Co.	Lahore	Muhammad Iqbal Khan FCA (1997)
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)
Sameen Rana & Co.	Lahore	Sameen Naeem Rana FCA (3222)
Sanan Javid & Co.	Lahore	Sanan Javid ACA (10898)
Saqib Bashir & Co.	Lahore	Saqib Bashir FCA (2184)
Saqib Haroon & Co.	Lahore	Saqib Haroon ACA (12983)
Sarah & Co.	Islamabad	Sarah Tahir Siddiqui FCA (8128)
Sarfraz Ahmed Associates	Lahore	Sarfraz Ahmed FCA (4289)
Sarmad Ali & Co.	Islamabad	Sarmad Ali ACA (12899)
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)
Shahid & Co.	Karachi	Shahid ACA (8594)
Shahid Habib & Co.	Karachi	Shahid Habib FCA (8620)
Shahzad Akhtar & Co.	Lahore	Shahzad Akhtar FCA (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)
Sidrat Ul Ain & Co.	Multan	Sidrat Ul Ain ACA (9085)
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 FCA (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 A. D. & Co.	Karachi	Tahir Abbas Darwala ACA (11928)
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 FCA (9534)
Talat Javed & Co.	Multan	Talat Javed FCA (1861)
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)
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)
Tayyab Arshad & Co .	Faisalabad	Tayyab Arshad ACA (9945)
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)
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 Ali and Co.	Sialkot	Usman Ali ACA (11398)
Usman Chughtai & Co.	Karachi	Usman Ahmad Chughtai ACA (5504)
Usman Hassan & Co.	Islamabad	Usman Hassan FCA (4287)
Usman Khalil Pasha & Co.	Lahore	Usman Khalil Pasha ACA (6280)
Usman Rasheed & Co.	Islamabad	Usman Rasheed FCA (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)
W. Aslam and Co.	Lahore	Waqas Aslam ACA (11978)
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.	Rawalpindi	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)
Yasir Khan & Co.	Attock	Yasir Khan ACA (7997)
Yasser Sajjad & Co.	Islamabad	Yasser Sajjad FCA (3889)
Yousaf Muhammad & Co.	Lahore	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)
Z. Hassan & Co.	Islamabad	Zohaib Hassan ACA (11858)
Zafar & Co.	Mirpur (A.J.K)	Zafar Iqbal FCA (2537)
Zafarullah & Co.	Gujranwala	Zafar Ullah ACA (8324)
Zaheer Babar & Co.	Lahore	Zaheer-Ud-Din Babar FCA (2756)
Zahid Anwar & Co.	Karachi	Zahid Anwar FCA (2823)
Zahid Farooq & Co.	Islamabad	Zahid Farooq FCA (3988)
Zain & Co.	Lahore	Zain Ul Ibad ACA (13237)
Zain Ahmed & Co.	Lahore	Zain Ahmed FCA (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 FCA (7697)

Zia Ullah & Co.

Zohaib Ansar & Co.

Zubaid Rehman & Co.

Zubair Mustafa & Co.

Islamabad

Gujranwala

Multan

Multan

Zia Ullah FCA (4218)

Zohaib Ansar ACA (12312)

Zubaid Ur Rehman Arabi ACA (9089)

Zubair Mustafa ACA (11611)

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. A. R. & Co.	Lahore	Abdul Rahman FCA (7873)
	Lahore	Anees Ahmad ACA (7424)
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 FCA (9683)
A. D. Akhawala & Co.	Karachi	Abdullah Akhawala FCA (0423)
	Karachi	Imran Siddiqui FCA (4986)
	Karachi	Mubashir FCA (6664)
	Karachi	Muhammad Sohail FCA (3135)
	Karachi	Waqas Raza Khan FCA (5407)
A. F. Ferguson & Co.	Islamabad	Aazar Abdul Hameed FCA (2930)
	Islamabad	Aftab Ahmad FCA (4939)
	Lahore	Amer Raza Mir FCA (2816)
	Islamabad	Aqeel Ahmad FCA (6785)
	Lahore	Arshad Javaid FCA (5124)
	Lahore	Asad Aleem Mirza FCA (3335)
	Karachi	Asif Haroon FCA (2945)
	Islamabad	Asim Masood Iqbal FCA (4276)
	Lahore	Asim Zulfiqar Ali FCA (2922)
	Karachi	Asra Rauf FCA (3050)
	Karachi	Azhar Hussain ACA (4978)
	Lahore	Burhan Ahmad FCA (7406)
	Karachi	Farrukh Rehman FCA (2661)
	Lahore	Hammad Ali Ahmad FCA (4094)
	Karachi	Hassan Nazir FCA (3099)
	Lahore	Humza Ashraf FCA (4259)
	Islamabad	Ifthikhar 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 Zufikar 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 Ahsan Nadeem FCA (7049)	
Lahore	Muhammad Aleem Zubair FCA (5801)	
Lahore	Muhammad Ali Khan FCA (4903)	
Islamabad	Muhammad Imtiaz Aslam FCA (2849)	
Lahore	Muhammad Masood FCA (2283)	
Karachi	Muhammad Mehmood Bikiya FCA (6372)	

A. F. Ferguson & Co.	Karachi Karachi Karachi Karachi Karachi Karachi Karachi Lahore Karachi Lahore Karachi Karachi Lahore Karachi Karachi Lahore Karachi Karachi Lahore Karachi Karachi Lahore	Muhammad Muavia Hassan ACA (5397) Muhammad Raza FCA (3523) Muhammad Shaheryar Khan ACA (5564) Muhammad Uzair Memon FCA (5491) Noman Abbas Sheikh FCA (4182) Osama Kapadia FCA (4272) Osama Moon FCA (5430) Saad Kaliya FCA (2503) Saad Saeed ACA (8140) Salman Hussain FCA (2633) Saqib Ali FCA (2514) Shahbaz Akbar FCA (3593) Syed Fahim Ul 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 FCA (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. M. & Co.	Lahore Lahore	Abdul Rafay Siddique FCA (4303) Muhammad Yousaf ACA (11469)
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 Rasul FCA (5456)
Adnan Ali & Co.	Faisalabad Islamabad	Adnan Ali ACA (8774) Asia Hanif ACA (8770)
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)
Ahmed Zain & Co.	Lahore Sialkot	Mansoor Ahmed ACA (12313) Muhammad Zain Younas ACA (12654)
Ahsan & Ahsan	Lahore Lahore	Ahsan Uddin FCA (0536) Jalal Ahsan FCA (2645)
Akhter Mahmood Mian	Lahore	Jamil Akhter Baig FCA (2176)

Akhter Mahmood Mian	Gujranwala	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	Adeel Mirza FCA (10059) Aqeel Alam FCA (8716) Bilal Shah Muhammad Aulakh FCA (8490) Muhammad Bin Qasim FCA (9780) Shan Ibrahim FCA (9246)
Ali Akhtar Adnan	Lahore Lahore Lahore Lahore	Mian Ahmad Farhan FCA (3148) Muhammad Akhtar ACA (7881) Muhammad Ali ACA (7040) Shahzad Akhtar FCA (10129)
Alliott Shahid Hadi	Karachi Karachi	Abdul Hadi Shahid FCA (0814) Mohiuddin FCA (2329)
Amin & Co.	Lahore Lahore	Salah-Ud-Din FCA (2597) Shaukat Amin Shah FCA (0357)
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 FCA (9512) Tariq Ayub Qureshi FCA (0407)
Asad Ijaz & Co.	Islamabad Islamabad	Asad Ijaz FCA (8173) Muhammad Nohman Khan ACA (10083)
Asim Imran & Co.	Lahore Lahore	Muhammad Asim Iftikhar ACA (4582) Muhammad Imran Salik ACA (6764)
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	Mohammad Sharif Awan FCA (2052)

* 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

Awan & Co.	Lahore	Muhammad Aslam FCA (3814)
Azhar Zafar & Co.	Faisalabad Lahore	Talat Mehboob FCA (1969) Zafar Iqbal FCA (1192)
BDO Ebrahim & Co.	Islamabad Karachi Islamabad Islamabad Lahore Kabul Karachi Lahore Karachi Karachi Islamabad Karachi Lahore	Abdul Qadeer FCA (1544) Abdul Rab FCA (3298) Atif Riaz FCA (7423) Iffat Hussain FCA (2292) 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) Waqar Zafar Ahmed FCA (4612) Zulfikar Ali Causer FCA (4518) Zulfiqar Jaffer Ali ACA (3256)
Badar Umair & Co.	Rahim Yar Khan	Badar- Ul- Slam FCA (6240)
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 Najmussaqib 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	Lahore Islamabad Lahore Karachi Karachi	Asif Mubeen FCA (5232) Azeem Mehmood ACA (12643) Fatima Shumaila ACA (9846) Mustafa ACA (9591) Saud Ansari FCA (1913)
Crowe Hussain Chaudhury & Co.	Lahore Lahore Islamabad Karachi Islamabad Lahore Multan Karachi Lahore Islamabad Lahore	Abbar 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) Muhammad Sajid Ali FCA (6297) Najeeb Taher Mochhala FCA (2420) Saad Naveed ACA (9403) Shahzad Qazi FCA (1743) Zain UI Arfeen ACA (10240)

Daudally Lalani & Co.	Karachi Karachi	Sikander Lalani FCA (1360) 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) Haidar Ali Patel FCA (3013) Jawad Babar FCA (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)
Faisal Hassaan & Co.	Karachi Quetta	Faisal Siddiqi FCA (3175) Hassaan ACA (8903)
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) Shoab 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	Idrees Dawson FCA (2326)
	Islamabad	Muhammad Asif Raza FCA (3030)
	Karachi	Muhammad Nadeem ACA (8110)
	Lahore	Muhammad Nasir Jamil FCA (4906)
	Karachi	Syed Saad Hasan FCA (2843)
H. H. & Co.	Karachi	Tahir Saeed Effendi FCA (1216)
	Karachi	Waseem Ashfaq FCA (2263)
	Karachi	Hassaan Saleem ACA (7087)
	Karachi	Hassan Aziz ACA (9472)
	Karachi	Hamza Abdul Sattar ACA (7410)
H. M.	Karachi	Munir Muhammad Shafi FCA (7432)
	Karachi	
H. O. A.	Lahore	Abdul Mannan ACA (10905)
	Lahore	Osama Mahmood ACA (10264)
H. S. & Co.	Lahore	Hussain Mahmood Bhangoo ACA (11296)
	Lahore	Saad Ahmad ACA (10316)
HLB Ijaz Tabussum & Co.	Islamabad	Ijaz Akber FCA (1491)
	Lahore	Muhammad Saleem Ahsan FCA (1739)
	Lahore	Saira Muddassar FCA (4547)
	Gujranwala	Waqas Firdous FCA (5023)
Hafizullah & Co.	Karachi	Badrur Rahman FCA (0312)
	Karachi	Syed Hafizullah FCA (0185)
	Hyderabad	Tanwir Arif FCA (1636)
Haider Shamsi & Co.	Hyderabad	Mustafa Ahmad FCA (0700)
	Karachi	Syed Mahir Alam ACA (8171)
Haroon Asim & Co.	Lahore	Haroon Nasim FCA (2076)
	Lahore	Muhammad Asim Itikhar ACA (4582)
Haroon Malik & Co.	Lahore	Malik Haroon Ahmad FCA (3504)
	Lahore	Muhammad Nawaz ACA (9315)
Hashmi & Co.	Rahim Yar Khan	Abdul Rafay FCA (6332)
	Karachi	Khalid Adeeb FCA (1238)
Hassan Farooq & Co.	Lahore	Farooq Hamid FCA (2080)
	Lahore	Kamran Hassan FCA (2069)
	Lahore	Muhammad Imran Hassan ACA (11122)
Hassan Majid & Co.	Gujranwala	Hassan Maqsood Ahmad Aujla FCA (10056)
	Lahore	Majid Asghar ACA (9051)
IECnet S.K.S.S.S.	Lahore	Abdullah Masood ACA (6560)
	Karachi	Hassaan Saleem ACA (7087)
	Karachi	Hassan Aziz ACA (9472)
	Islamabad	Malik Mirza FCA (3920)
	Peshawar	Manzoor Ahmed Savul FCA (0727)
	Lahore	Mohammad Aslam Khan FCA (2066)
	Peshawar	Muhammad Ahmad Shahid FCA (1943)
	Islamabad	Muhammad Ahmed Ghazali Marghoob FCA (2585)
	Karachi	Muhammad Saleem FCA (1487)
Ibrahim, Shaikh & Co.	Lahore	+Naeem Maqsood FCA (8794)
	Faisalabad	Ghulam Mudassar FCA (1881)
	Karachi	Imran Ahmed Zaki FCA (2912)

Ibrahim, Shaikh & Co.	Karachi	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 Islamabad 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) Rafqat 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 Lahore Faisalabad Lahore Lahore Karachi Lahore	Abdullah ACA (9794) Kamran Saeed Bhutta FCA (4075) Muhammad Farooq Khan FCA (6737) Muhammad Iqbal Khan FCA (1997) Muhammad Shakeel Nasir ACA (11010) Noshewan Ali Abbas Khawaja FCA (9984) Rana Ashaer Mehmood FCA (7998) Syed Noman Shamim ACA (10103) Yasir Riaz FCA (3806)
Ishtiaq Ahmad & Co.	Islamabad	Muhammad Asim ACA (10912)
Ishtiaq Rana & Co.	Lahore Lahore Lahore	Ishtiaq Ahmad Rana FCA (3238) Jawad Ahmed Rana ACA (11299) Laeq Ahmed Rana FCA (4487)
J. A. S. B. & Associates	Islamabad Karachi	Arsalan Salahuddin Vardag FCA (3330) Basharat Rasool FCA (4064)
Jalis Ahmad & Co.	Karachi Karachi	Iqbal Yousuf FCA (1416) Shaikh Jamal Yousuf FCA (9651)
Junaidy Shoaib Asad	Lahore Karachi Lahore Karachi Islamabad Karachi Lahore Karachi	Asad Feroze FCA (4882) Farrukh Viqaruddin Junaidy FCA (1708) Mumtaz Hussain Baloch FCA (2300) Naveed Alam FCA (2592) Rukhsar Ahmed FCA (5746) Shahid Hussain FCA (2895) Shoaib Ahmad Waseem FCA (4424) Zeeshan Khawar FCA (6433)
KPMG Taseer Hadi & Co.	Islamabad Lahore Karachi Karachi Karachi Islamabad Islamabad	Abbas Hasan Naqvi FCA (4053) Ahsin Tariq FCA (6495) Ali Asghar FCA (4508) Amin Malik FCA (4056) Amin Pirani FCA (2204) Aneel Peter FCA (6856) Atif Zamurrad Malik FCA (4194)

KPMG Taseer Hadi & Co.	Lahore	Bilal Ali FCA (2962)
	Lahore	Fahad Bin Waheed FCA (5681)
	Karachi	Faraz FCA (3534)
	Karachi	Haris Tufail FCA (4739)
	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 FCA (8285)
	Islamabad	Muhammad Danish FCA (4923)
	Islamabad	Muhammad Faisal Bandy FCA (3600)
	Lahore	Muhammad Rehan Chughtai FCA (4014)
	Karachi	Muhammad Talha FCA (5574)
	Karachi	Muhammad Taufiq FCA (2780)
	Islamabad	Muhammad Ubbaid Ullah FCA (5306)
	Lahore	Nafeh Akbar ACA (8032)
	Karachi	Rana Nadeem Akhtar FCA (4096)
	Islamabad	Riaz Akbar Ali FCA (2261)
	Karachi	Saeed Ahmed FCA (3074)
	Karachi	Sami Ullah Khan FCA (4344)
	Karachi	Shabbir Hussain Saifuddin Vejani 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)	
Karachi	Zeeshan Rashid FCA (5584)	
Kamran & Co.	Islamabad	Kamil Fatah FCA (7382)
	Lahore	Kamran Fatah FCA (1539)
Kamran Ali & Co.	Lahore	Hafiz Ali Murrad ACA (10199)
	Lahore	Muhammad Kamran FCA (4381)
Kamran Saeed	Lahore	Kamran Saeed Bhutta FCA (4075)
	Sialkot	Muhammad Sarfraz Javed ACA (8797)
Khilji Rahat Waheed	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)
Kreston Hyder Bhimji & Co.	Islamabad	Sohail Akram FCA (4853)
	Karachi	Fahad Ali Shaikh FCA (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)	

Kreston Hyder Bhimji & Co.	Karachi	Taswar Hussain ACA (10137)
M. A. Chaudhri & Co.	Islamabad Lahore Gujranwala	Ihsan Malik ACA (6333) Khadija Mubarik ACA (10921) Mubarik Ali FCA (1169)
M. A. H. & Co.	London Lahore Lahore	Aamir Manzoor ACA (9080) Mohsin Nusrullah FCA (3722) Muhammad Hannan Gulzar FCA (3110)
M. A. P. S. Sadiq Azeem Mohiuddin	Karachi Karachi Islamabad Toba Tek Singh	Anwar Sadiq FCA (2538) Inayat Mohiuddin FCA (1227) Mirza Muhammad Faisal Yaqub ACA (8592) Muzaffar Iqbal ACA (9334)
M. A. S. H. & Co.	Lahore Lahore	Muhammad Arslan Mohsan FCA (9201) Salman Hassan FCA (7800)
M. Almas & Co.	Lahore Lahore	Mohammad Almas FCA (1391) Mohammad Ijaz FCA (2029)
M. R. M. E. & Co.	Lahore Lahore	Mudassar Raza FCA (3324) Muhammad Ehtisham FCA (3020)
M. Y. T. Y. & Co.	Karachi Karachi	Mansoor Yaqoob FCA (6414) Tasneem Yusuf FCA (3765)
MAZARS M.F. & Co.	Karachi Karachi Islamabad Lahore Karachi	Husaini Fakhruddin FCA (2692) Huzefa ACA (3780) Muhammad Saqlain Siddiqui FCA (7959) Naseem Akbar FCA (2067) Shabbir Yunus FCA (3086)
Mahboob Sheikh & Co.	Karachi Multan Islamabad Peshawar Lahore Faisalabad Gujranwala	Asgar Imam Khalid FCA (1525) Mahboob Ahmed Sheikh FCA (0459) Muhammad Abbas FCA (9535) Mushtaq Akbar FCA (2358) Safder Zia FCA (1196) Shahbaz Raza FCA (4748) Zafar Ullah ACA (8324)
Majeed Faizi Suhail & Co.	Karachi Mississauga, ON	Muhammad Sajid FCA (4908) Zakir Ali FCA (2521)
Malik Haroon Ahmad & Co.	Gujrat Islamabad Karachi Lahore Lahore Lahore	+Fakhar Naseem Afzal FCA (2387) +Izhar Ul Haq ACA (8742) +Sohaib Rizwan ACA (10313) Malik Haroon Ahmad FCA (3504) Muhammad Nawaz ACA (9315) Muhammad Safder FCA (4493)
Masoom Akhtar & Co.	Islamabad Islamabad	Masoom Akhtar FCA (1954) Syed Shabbar Hussain Shah FCA (2227)
Mian Saleem & Co.	Islamabad Lahore	Mohammad Saleem FCA (1058) Tariq Mahmood FCA (4678)
Moore Shekha Mufti	Islamabad Karachi Lahore Karachi	+Muhammad Ifham Khan ACA (9741) Adnan Ahmad Mufti FCA (3262) Ejaz Ahmad ACA (8835) Muhammad Jawwad Shekha FCA (2966)

Mubarik Ali Khadija & Co.	Lahore Gujranwala	Khadija Mubarik ACA (10921) Mubarik Ali FCA (1169)
Muhammad & Co.	Karachi Karachi Karachi	Moin FCA (8177) Muhammad Kashan ACA (12544) Muhammad Lutfullah Ghaffar FCA (8180)
Muhammad Ali Hussain & Co.	Lahore Lahore	Ali Saif Cheema FCA (4881) Zeeshan Aslam FCA (4015)
Muhammad Ayub Javed & Co.	Lahore Lahore	Muhammad Ayub FCA (2580) Muhammad Javed ACA (10729)
Muhammad Farooq & Co.	Karachi Islamabad	Jawad Ahmed FCA (3902) Nauman Rafique FCA (3495)
Muhammad Umair & Co.	Islamabad Islamabad	Jamal Anees Abassi ACA (11288) Muhammad Umair ACA (9212)
Muhammad Usman & Co.	Lahore Lahore	Muhammad Nauman ACA (9478) Muhammad Usman Ali FCA (8961)
Munaf Yusuf & Co.	Karachi Karachi	Mansoor Yaqoob FCA (6414) Tasneem Yusuf FCA (3765)
Munawar Sadaf Associates	Lahore Lahore	Munawar Hussain FCA (1806) Sadaf Kashif ACA (4251)
Muniff Ziauddin & Co.	Lahore Islamabad Karachi Karachi Lahore Karachi Karachi Karachi Islamabad Karachi	Arqum Naveed ACA (10770) Hammad Farid ACA (12451) Maham Moin ACA (11554) Mohammad Moin Khan FCA (2372) Muhammad Ali Latif FCA (4128) Muhammad Aslam FCA (1051) 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 Lahore Karachi Lahore Lahore	Imran-Ul-Haq FCA (2355) Mohammed Maqsood FCA (1325) Muhammad Javaid Qausim FCA (1945) Nasir Gulzar FCA (1682) Zahid Ahmad Chaudhry FCA (2378)
Nauman Javed Hasnain Rashid	Lahore Islamabad	Muhammad Rashid Khan FCA (6237) Nauman Mahmood FCA (2832)
Naveed Zafar Ashfaq Jaffery & Co.	Islamabad Karachi Karachi	Aftab Ahmad FCA (1454) Ahsan Elahi Vohra FCA (2285) Azeem Hussain Siddiqui FCA (4395)

Naveed Zafar Ashfaq Jaffery & Co.	Islamabad Peshawar Karachi Islamabad Lahore	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)
Noaman Haroon & Co.	Lahore Lahore	Haroon Adeel FCA (3799) Mohammad Noaman Adil FCA (3636)
Omer Imran & Co.	Lahore Lahore	Imran Altaf FCA (8002) Omer Zarar FCA (8051)
PKF F.R.A.N.T.S.	Karachi Islamabad Karachi Karachi Multan Lahore Kabul Peshawar Sialkot	Abdul Rauf Ayoob FCA (1162) Ejaz Hussain Rathore FCA (1789) 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 Faisalabad Lahore Faisalabad Karachi Karachi Karachi Islamabad Karachi Lahore Faisalabad	Abdul Qayyum Raza ACA (12616) Ahmed Jabbar FCA (3440) Faisal Iqbal Khawaja FCA (3374) Junaid Subhani FCA (4875) Moiz FCA (8178) Muhammad Faisal ACA (8585) Muhammad Lutfullah Ghaffar FCA (8180) Muhammad Masood Shahid FCA (7879) Muhammad Shabbir Kasbati FCA (2134) Muhammad Usamah ACA (12485) Muhammad Zeeshan Abid FCA (3909)
Peter & Co.	Islamabad Karachi	Oliver Peter Pervez FCA (2150) Syed Imran Haider FCA (2112)
Qadeer & Co.	Islamabad Lahore Islamabad	Rizwan Saeed FCA (7641) Salahuddin Mahmood FCA (2020) Tahir Razzaque Khan FCA (2384)
Qasim Adeel & Co.	Islamabad Islamabad Islamabad Islamabad Islamabad	Adeel Mirza FCA (10059) Atiya Omair Khan ACA (10978) Manahil Ahmad Malik ACA (12454) Muhammad Bin Qasim FCA (9780) Muhammad Idrees ACA (10279)
R. K. & Company	Lahore Lahore	Muhammad Rumman Saeed ACA (11193) Syed Kumail Mohammad ACA (11301)
R.S. & Associates	Faisalabad Faisalabad	Ghulam Rasool FCA (5976) Muhammad Imran Sarver FCA (5373)
RSM Avais Hyder Liaquat Nauman	Karachi	Adnan Zaman FCA (1586)

* RSM Avais Hyder Liaquat Nauman	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 Tirmizey FCA (2736)
	Rawalpindi	Syed Naveed Abbas FCA (4012)
Rafaqat Babar & Co.	Lahore	Wiqar Avais FCA (1061)
	Islamabad	Amer Javed Ahmad FCA (3264)
	Peshawar	Saif Ullah FCA (4009)
Rafaqat Mansha Mohsin Dossani Masoom & Co.	Peshawar	Shuja-UI-Mulk FCA (5352)
	Karachi	Afzal Hussein Dossani FCA (2025)
	Islamabad	Masoom Akhtar FCA (1954)
Rafqat Hussain & Co.	Lahore	Mohsin Nadeem FCA (2026)
	Lahore	Bushra Sana ACA (6842)
Rahat Aqeel & Co.	Lahore	Rafqat Hussain FCA (5536)
	Multan	Aqeel Zahid FCA (6274)
Rahim Jan & Co.	Lahore	Syed Rahat Ali Shah FCA (5570)
	Karachi	Badrur Rahman FCA (0312)
	Karachi	Syed Hafizullah FCA (0185)
Rahman Sarfaraz Rahim Iqbal Rafiq	Karachi	Syed Mohammad Salman FCA (2328)
	Rawalpindi	+Mahmud-UI-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)
	Lahore	Rashid Rahman Mir FCA (1621)
Lahore	Zubair Irfan Rahman FCA (6739)	
Rao & Company	Rahim Yar Khan	Abdul Rafay FCA (6332)
	Karachi	Khalid Adeeb FCA (1238)
	Lahore	Nazir Ahmad Chaudhri FCA (0982)
	Karachi	Nisar Ahmed FCA (1479)
	Karachi	Shafqat Raza FCA (2852)
Rashid Shuja & Co.	Lahore	Rashid Shuja Butt FCA (6380)
	Lahore	Tayyaba Umbreen ACA (6151)
Raza Siddiqui & Co.	Karachi	Mohammad Ali FCA (2275)
	Karachi	Muhammad Adnan Siddiqui FCA (8939)
	Karachi	Shafqat Raza FCA (2852)
Reanda Haroon Zakaria Aamir Salman Rizwan & Co.	Islamabad	+Bilal Khalid Khan FCA (4884)
	Lahore	Aamir Shahbaz FCA (5222)
	Lahore	Ahmad Salman Arshad FCA (6574)
	Karachi	Farhan Ahmed Memon FCA (6436)
	Karachi	Mohammad Haroon FCA (1720)
	Karachi	Mohammad Iqbal FCA (2122)
	Karachi	Muhammad Farooq ACA (8287)
	Lahore	Muhammad Rizwan FCA (9652)
Karachi	Muhammad Yameen FCA (6724)	

*Communication was received from the Firm regarding the termination of its affiliation with M/s. RSM International. However, due to the pending series of litigation amongst the concerned parties, and in specific the stay orders passed therein, as well as the Directives, ICAP is constrained from changing its record pertaining to M/s. RSM Avis, Hyder, Liaquat, Nauman

** The matters regarding inclusion or otherwise of the member as a partner in the firm are sub-judice pending 'final' adjudication in the Honorable Courts of Law

Reanda Haroon Zakaria Aamir Salman Rizwan & Co.	Karachi	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.	Karachi Lahore Islamabad Karachi Lahore Islamabad	Gohar Manzoor FCA (1710) Khalid Jamil Haider FCA (6222) Mohammad Kamal Gohar FCA (7536) Mohammed Kamil Gohar FCA (10028) Muhammad Ali Rafique FCA (5619) Shibli Islam Rehan FCA (1495)
Rizwan & Co.	Lahore Lahore Karachi Karachi Islamabad Lahore Lahore	Asad Mustafa FCA (7295) Imran Bashir FCA (2982) Moin FCA (8177) Muhammad Sharjeel Ayub FCA (7857) Rashid Iqbal FCA (1563) Rizwan Bashir FCA (2361) Uzma Yaqoob FCA (3803)
Rizwani Imtiaz & Co.	Karachi Karachi	Abdul Qadir FCA (1262) Younus Rizwani Sheikh FCA (0921)
S. M. A. R. T.	Lahore Lahore Lahore Lahore Multan Lahore	Abdullah Masood ACA (6560) Asad Islam ACA (11984) Hafiz Muhammad Tayyab ACA (10525) Muhammad Asif ACA (9655) Rao Muhammad Sohail Nawab FCA (10258) Shamail Shahid FCA (10251)
S. M. Suhail & Co.	Dubai Melbourne Lahore Karachi Islamabad Karachi Karachi Mississauga, ON	+Adnan Sheikh FCA (3607) +Muhammad Kamran FCA (3161) Ahmad Usman Shabbir FCA (2199) Mashkoor Ahmed FCA (2110) Mohammad Faiz-Ur-Rahman FCA (1453) S.M. Suhail FCA (2464) Syed Imran Haider FCA (2112) Zakir Ali FCA (2521)
Saeed Kamran & Co.	Lahore Lahore Islamabad Islamabad	Aamer Waqar Chaudhry FCA (2381) Imran Zamir Sheikh FCA (2536) Saeed-Ur-Rahman FCA (1888) Younus Kamran FCA (1229)
Saeed Methani Mushtaq & Co.	Peshawar Karachi	Muhammad Ilyas ACA (9479) Muhammed Arif Methani FCA (1721)
Saeed Ul Hassan & Co.	Lahore Lahore	Muhammad Arshad ACA (9859) Saeed-Ul-Hassan FCA (0352)

Saira Sonia & Co.	Karachi Karachi	Saira Khalil Rana FCA (6762) Sonia Piracha FCA (5964)
Salariya & Co.	Lahore Lahore Lahore	Muhammad Tufail Salariya FCA (1031) Syed Akhtar Hussain Zaidi FCA (1106) Syed Muhammad Hassan Ali FCA (7119)
Sarwar Awan & Co.	Lahore Lahore	Mohammad Sarwar Awan FCA (1123) Nadeem Ahmad Ghaznavi FCA (2841)
Sarwars	Islamabad Lahore Karachi	Muhammad Asim ACA (10912) Rashid Sarwar FCA (1352) Shahid Habib FCA (8620)
Sehgal Shahid & Safdar	Peshawar Islamabad	Kashif Maqbool Sehgal FCA (4208) Muhammad Mazhar Arshad FCA (5948)
Shafiq Umar Daraz & Co.	Islamabad Islamabad	Muhammad Shafiq FCA (7529) Umar Daraz FCA (5137)
Shahbaz Hannan & Co.	Lahore Lahore	Muhammad Shahbaz Saeed ACA (11100) Rana Abdul Hannan Ghaffar ACA (12055)
Shahid Ahmad & Co.	Islamabad Karachi Peshawar Peshawar	+Muhammad Ahmed Ghazali Marghoob FCA (2585) +Shahzad Saleem Aslam FCA (1582) Manzoor Ahmed Savul FCA (0727) Muhammad Ahmad Shahid FCA (1943)
ShineWing Hameed Chaudhri & Co.	Islamabad Lahore Lahore Lahore Karachi Lahore Multan	Iftikhar Aziz Chaudhry FCA (1432) Muhammad Akram FCA (1409) Nafees Ud Din FCA (1865) Osman Hameed Chaudhri FCA (5938) Raheel Ahmed FCA (7594) Saadat Ahmad Chaudhry FCA (1543) Talat Javed FCA (1861)
Sohaib Saleem Dar & Co.	Islamabad Islamabad	Fizzah Ejaz Rathore FCA (6782) Sohaib Saleem Dar FCA (7636)
Suriya Nauman Rehan & Co.	Karachi Lahore Karachi Islamabad Islamabad	Abdul Rahim Suriya FCA (1531) Hasnain Adam Ali FCA (5628) 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	Mohammad Tahir Siddiqi FCA (1036) Sarah Tahir Siddiqui 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	* Arsalan Salahuddin Vardag FCA (3330)
	Karachi	* Basharat Rasool FCA (4064)
	Karachi	Hasan Rahman FCA (4732)
	Karachi	Irfan-Ul-Haq Haqui FCA (2433)
	Lahore	Muhammad Safder FCA (4493)
	Lahore	Shahid Mehmood FCA (4010)
	Karachi	Tariq Abdul Ghani FCA (2489)
	Karachi	Younus Mohiuddin FCA (2609)
Tariq Ayub Anwar & Co.	Lahore	Mahmood Ahmad Siddiqui FCA (8984)
	Lahore	Naveed Mukhtar Rana FCA (4459)
UHY Hassan Naeem & Co.	Karachi	Arslan Ahmed FCA (8927)
	Lahore	Ibne Hassan FCA (1764)
	Karachi	Imran Iqbal FCA (3277)
	Islamabad	Muddasar Khalid FCA (5768)
	Islamabad	Muhammad Shahid Farooq FCA (3273)
	Lahore	Naeem Akhtar Sheikh FCA (1819)
Umair Manzoor & Co.	Islamabad	Syed Muhammad Ali FCA (3160)
	Karachi	Umair Manzoor FCA (9000)
Usmani & Co.	Karachi	Zaid Abid FCA (8061)
	Karachi	Hina Usmani FCA (2060)
Uzair Hammad Faisal & Co.	Karachi	Huma Pasha FCA (0972)
	Lahore	Faisal Jalal FCA (3612)
Yameen Riaz & Co.	Lahore	Uzair Ahmad Malik FCA (3482)
	Lahore	Muhammad Yameen FCA (2857)
Yaqub & Co.	Lahore	Zeeshan Riaz ACA (3724)
	Faisalabad	Muhammad Yaqub FCA (1365)
Yousuf Adil	Faisalabad	Usman Ghani FCA (6157)
	Karachi	+Shoaib Amin Ghazi FCA (4204)
	Multan	+Waheed Ahmed FCA (3604)
	Karachi	Arif Nazeer FCA (4483)
	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)

* In view of unresolved disputes, inclusion or otherwise of the member as a partner in the firm on the date of publication of this Directory remains unresolved.

Z. M. K. & Co.	Islamabad Islamabad	Mazhar Iqbal FCA (4930) Zia Ullah FCA (4218)
Z. M. T. & Co.	Lahore Lahore	Muhammad Mehran Ur Rashid ACA (11597) Zubair Ahmad ACA (11213)
Z.U.M.I.R.S.	Lahore Lahore Karachi	Ale Imran Siddiqi FCA (2262) Javed Munir FCA (1469) Khizar Hayat FCA (3239)
Zahid Ali Faisal Asjad & Co.	Lahore Gujranwala Faisalabad Lahore	Ali Ahmad FCA (7718) Asjad Amin FCA (5062) Faisal Ali Butt FCA (8294) Zahid Noor Siddique FCA (4915)
Zahid Jamil & Co.	Lahore Lahore Faisalabad Karachi Quetta Peshawar Faisalabad Faisalabad Islamabad Peshawar	Adeel Anwar ACA (10674) Ahmad Suleman ACA (11002) Ali Hussan ACA (10546) Faisal Siddiqi FCA (3175) Hassaan ACA (8903) Kashif Maqbool Sehgal FCA (4208) Mohammed Suleman Zahid FCA (0463) Muhammad Amin FCA (3779) Muhammad Mazhar Arshad FCA (5948) Syed Ali Hasnain Shah ACA (11095)
Zain Suhail & Co.	Karachi Karachi	Suhail Imdad ACA (9849) Zain-Ul-Abideen ACA (10469)
Zulfiqar Ahmad & Co.	Karachi Lahore Lahore Lahore	+Bashir Ahmed Butt ACA (9935) Ali Shan Ahmed ACA (9865) Nadeem Ashraf FCA (4539) Zulfiqar Ahmad FCA (2559)