



BAHAWALPUR CHAMBER OF COMMERCE AND INDUSTRY

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

MAHBOOB SHEIKH & CO.

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To the members of Bahawalpur Chamber of Commerce and Industry

Report on the Audit of the Financial Statements

Opinion

We have audited the annexed financial statements of **Bahawalpur Chamber of Commerce and Industry** (the Chamber), which comprise the statement of financial position as at **June 30, 2018**, and the statement of income and expenditure, the statement of comprehensive income, the statement of changes in funds, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, the statement of income and expenditure, the statement of comprehensive income, the statement of changes in funds and the statement of cash flows together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), in the manner so required and respectively give a true and fair view of the state of the Chamber's affairs as at **June 30, 2018** and of the surplus, the changes in equity and its cash flows for the year then ended.

Basis for Opinion

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

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

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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Responsibilities of Management and Executive Committee for the Financial Statements

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

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

Executive Committee is responsible for overseeing the Chamber's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Chamber's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

We also provide the Executive Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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From the matters communicated with the Executive Committee, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

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

- a) proper books of account have been kept by the Chamber as required by the Companies Act, 2017 (XIX of 2017);
- b) the statement of financial position, the statement of profit or loss and the statement of cash flows together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017) and are in agreement with the books of account and returns;
- c) investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Chamber's business; and
- d) no Zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980).

The engagement partner on the audit resulting in this independent auditor's report is Mahboob Ahmad Sheikh.

Mahboob Ahmad Sheikh

Multan

September 3, 2018



BAHAWALPUR CHAMBER OF COMMERCE AND INDUSTRY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018

	Note	2018 Rupees	2017 Rupees
<u>FUNDS AND LIABILITIES</u>			
Revenue reserves/ funds		11,131,079	10,702,312
Current Liabilities			
Trade and other payables	7	4,066,810	4,069,512
Accrued liabilities	8	206,375	227,900
		4,273,185	4,297,412
Contingencies and commitments	9	-	-
		15,404,264	14,999,724
<u>ASSETS</u>			
Non-Current Assets			
Property and equipment	10	6,564,612	7,318,300
Long term security deposits		15,000	15,000
Current Assets			
Advances, deposits, prepayments and other receivables	11	4,447,179	4,439,284
Cash and bank balances	12	4,377,473	3,227,140
		8,824,652	7,666,424
		15,404,264	14,999,724

The annexed notes from 01 to 22 form an integral part of these financial statements.


PRESIDENT


MEMBER EXECUTIVE COMMITTEE


SECRETARY GENERAL

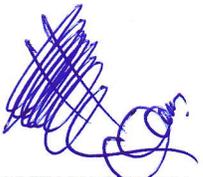
BAHAWALPUR CHAMBER OF COMMERCE AND INDUSTRY
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 Rupees	2017 Rupees
INCOME			
Gross receipts	13	6,769,050	6,503,800
Other income	14	114,082	85,065
		6,883,132	6,588,865
EXPENDITURES			
Administrative and general expenses	15	(6,451,921)	(6,718,664)
Finance cost	16	(2,444)	(3,124)
Total Expenditure		(6,454,365)	(6,721,788)
Surplus/ (deficit) before taxation		428,767	(132,923)
Taxation		-	-
Surplus/ (deficit) for the year		428,767	(132,923)

The annexed notes from 01 to 22 form an integral part of these financial statements.


PRESIDENT


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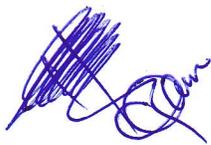
BAHAWALPUR CHAMBER OF COMMERCE AND INDUSTRY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 Rupees	2017 Rupees
Surplus after taxation		428,767	(132,923)
Other comprehensive income		-	-
Total comprehensive income for the year		<u><u>428,767</u></u>	<u><u>(132,923)</u></u>

The annexed notes from 01 to 22 form an integral part of these financial statements.


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SECRETARY GENERAL

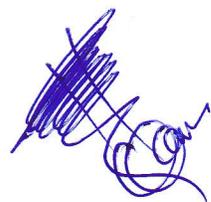
BAHAWALPUR CHAMBER OF COMMERCE AND INDUSTRY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 Rupees	2017 Rupees
CASH FLOW FROM OPERATING ACTIVITIES			
Surplus/ (deficit) before taxation		428,767	(132,923)
Adjustment for non-cash items:			
Depreciation	10.02	965,665	1,127,596
Finance cost		2,444	3,124
		968,109	1,130,720
Cash flow from operations before working capital changes		1,396,876	997,797
(Increase)/ decrease in current assets			
Advances, deposits, prepayments and other receivables		(7,895)	(115,582)
Other receivables		-	84,156
(Decrease)/ increase in current liabilities			
Trade and other payables		(2,702)	(49,998)
Accrued liabilities		(21,525)	83,400
Net cash generated from operations		1,364,754	999,773
Finance cost paid		(2,444)	(3,124)
Taxes paid		-	-
Net cash generated from operating activities		1,362,310	996,649
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for capital work in progress		(151,147)	-
Payments for addition in operating fixed assets		(60,830)	(224,000)
Net cash (used in) investing activities		(211,977)	(224,000)
CASH FLOW FROM FINANCING ACTIVITIES			
Net increase in cash and cash equivalents		1,150,333	772,649
Cash and cash equivalents at beginning of the year		3,227,140	2,454,491
Cash and cash equivalents at end of the year		4,377,473	3,227,140

The annexed notes from 01 to 22 form an integral part of these financial statements.


PRESIDENT


MEMBER EXECUTIVE COMMITTEE


SECRETARY GENERAL

**BAHAWALPUR CHAMBER OF COMMERCE AND INDUSTRY
STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 30 JUNE 2018**

	<i>Rupees</i>	
	REVENUE RESERVES/ FUNDS	Total
Balance as at 30 June 2016	10,835,235	10,835,235
Total comprehensive income for the year:		
(Deficit) for the year ended 30 June 2017	(132,923)	(132,923)
Balance as at 30 June 2017	10,702,312	10,702,312
Total comprehensive income for the year:		
Surplus for the year ended 30 June 2018	428,767	428,767
Balance as at 30 June 2018	11,131,079	11,131,079

The annexed notes from 01 to 22 form an integral part of these financial statements.


PRESIDENT


MEMBER EXECUTIVE COMMITTEE


SECRETARY GENERAL

BAHAWALPUR CHAMBER OF COMMERCE AND INDUSTRY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

1 LEGAL STATUS AND NATURE OF BUSINESS

Bahawalpur Chamber of Commerce and Industry was incorporated in Pakistan on 14th April 1987 as a Company Limited by Guarantee without the addition of word "Limited" under the Companies Ordinance, 1984 (now Companies Act, 2017). The main objectives of the Chamber are to promote trade, commerce and industry and conduct research and development work. The registered office of the Chamber is situated at Karachi Bypass, National Highway, Bahawalpur.

2 STATEMENT OF COMPLIANCE

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

- Accounting and Financial Reporting Standards for Small Sized Entities (AFRSs for SSEs) and Accounting Standards for Not-for-Profit Organizations (NPOs) issued by the Institute of Chartered Accountants of Pakistan (ICAP); and
- Provisions of and directives issued under the Companies Act, 2017.

In case requirements differ, the provisions or directives of the Companies Act, 2017 shall prevail.

3 FUNCTIONAL AND PRESENTATION CURRENCY

These financial statements are presented in Pak Rupees, which is the Company's functional and presentation currency.

4 BASIS OF MEASUREMENT

These financial statements have been prepared under the historical cost convention. In these financial statements, except for the amounts reflected in the cash flow statement, all transactions have been accounted for on accrual basis.

5 JUDGMENT, ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with approved accounting and reporting standards which require management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and related assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The estimates and related assumptions are reviewed on an ongoing basis. Accounting estimates are revised in the period in which such revisions are made and in any future periods affected.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which such estimates are revised. Such estimates are:

- Recoverable amount, residual values and useful life of depreciable assets; and
- Going concern

However, assumptions and judgments made by management in the application of accounting policies that have significant effect on the financial statements are not expected to result in material adjustments to the carrying amounts of assets and liabilities in the next year.

6 SIGNIFICANT ACCOUNTING POLICIES

6.01 Property and Equipment

Operating fixed assets are stated at cost less accumulated depreciation except freehold land which is stated at cost.

Depreciation is taken to Income and expenditure account applying reducing balance method to write-off the cost over estimated remaining useful life of assets. Full month's depreciation is charged on additions while no depreciation is charged in the month of disposals during the year. Impairment loss or its reversal, if any, is charged to income. Where an impairment loss is recognized, the depreciation charge is adjusted in the future periods to allocate the asset's revised carrying amount over its estimated useful life.

The gain or loss on disposal or retirement of an asset is recognized as an income or expense.

6.02 Cash and Cash Equivalents

Cash in hand and at bank are carried at cost. The cash and cash equivalents are subject to insignificant risk of change in value.

6.03 Trade Creditors and Other Payables:

Liability for trade and other amounts payable are measured at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Company.

6.04 Provisions

Provisions are recognized when, and only when, the Company has a present obligation (legal or constructive) as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

6.05 Revenue recognition:

Revenue of the Company is recognized on receipt basis.

	Note	2018 Rupees	2017 Rupees
7 TRADE AND OTHER PAYABLES			
Payable to members against foreign visit advances	7.01	4,066,810	4,066,810
Withholding tax payable		-	2,702
		<u>4,066,810</u>	<u>4,069,512</u>
7.01 Payable to members against foreign visit advances			
Balance at the beginning of the year		4,066,810	4,066,810
Less: Amount paid to members during the year		-	-
		<u>4,066,810</u>	<u>4,066,810</u>

This amount is payable to members against advances taken from them for foreign delegation visit which was cancelled later on.

8 ACCRUED LIABILITIES

Employees' salaries	169,355	159,950
Employees Old-Age Benefits Institution (EOBI)	2,400	2,880
Employees social security	4,620	5,070
Auditor's remuneration	30,000	60,000
	<u>206,375</u>	<u>227,900</u>

9 CONTINGENCIES AND COMMITMENTS

Contingencies as at balance sheet date were Nil (2017: Nil).

Commitments as at balance sheet date were Nil (2017: Nil).

10 PROPERTY AND EQUIPMENT	Note	2018 Rupees	2017 Rupees
Operating fixed assets	10.01	6,413,465	7,318,300
Capital work in progress	10.05	151,147	-
		<u>6,564,612</u>	<u>7,318,300</u>

10.01 Operating fixed assets

PARTICULARS	COST			DEPRECIATION				WRITTEN DOWN VALUE AS AT 30-06-2018	
	As at 01-07- 2017	Addition/ (deletion)	As at 30-06- 2018	As at 01-07- 2017	(Deletion)/ Adjustment during the Year	For the Year			Total As at 30- 06-2018
						Rate	Amount		
Freehold land	928,608	-	928,608	-	-	-	-	928,608	
Building on freehold land	12,505,865	-	12,505,865	7,789,285	-	15%	707,487	8,496,772	4,009,093
Furniture and fixture	1,724,491	-	1,724,491	974,671	-	15%	112,473	1,087,144	637,347
Office equipment	88,985	7,530	96,515	60,266	-	15%	4,857	65,123	31,392
Electric equipment/ installation	1,889,593	10,500	1,900,093	1,220,390	-	15%	101,693	1,322,083	578,010
Computers and other IT equipment	665,608	42,800	708,408	472,953	-	15%	34,248	507,201	201,207
Vehicles	45,280	-	45,280	12,565	-	15%	4,907	17,472	27,808
Total 30-06-2018	17,848,430	60,830	17,909,260	10,530,130	-		965,665	11,495,795	6,413,465
Total 30-06-2017	17,624,430	224,000	17,848,430	9,402,534	-		1,127,596	10,530,130	7,318,300

10.02 Depreciation charge for the year has been allocated as follows:

	2018 Rupees	2017 Rupees
Administrative and general expenses	965,665	1,127,596
	<u>965,665</u>	<u>1,127,596</u>

10.03 There is no disposal of operating fixed assets during the year.

10.04 No impairment relating to operating fixed assets has been recognized in the current year.

10.05 Capital work-in-progress

- Building	151,147	-
	<u>151,147</u>	<u>-</u>
<i>Capital work-in-progress - movement:</i>		
Opening balance	-	-
Additions during the year	151,147	-
	151,147	-
<i>Transferred to fixed assets-owned:</i>		
Buildings on free hold land	-	-
Closing balance	<u>151,147</u>	<u>-</u>

11 ADVANCES, DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES

Receivables against foreign tour	11.01	4,037,000	4,037,000
Advances to employees		13,000	5,000
Advance income tax	11.02	179,179	136,684
Other receivables		218,000	260,600
		<u>4,447,179</u>	<u>4,439,284</u>

11.01 Receivables against foreign tour

Balance at the beginning of the year	4,037,000	4,165,000
Less: Amount received during the year	-	(128,000)
	<u>4,037,000</u>	<u>4,037,000</u>

This amount is receivable from Oasis Travels (Pvt) Limited against advances given for arranging foreign tour for members. Tour was cancelled later on.

	Note	2018 Rupees	2017 Rupees
11.02 Advance income tax			
Balance at the beginning of the year		136,684	107,402
Advance income tax paid/ deducted during the year on:			
- Banking transaction		15,078	13,113
- Cash withdrawals from banks		-	2,798
- Profit on bank deposits		8,908	-
- Electricity bills		18,509	13,371
		42,495	29,282
Less: Advance income tax adjusted		-	-
		179,179	136,684
12 CASH AND BANK BALANCES			
Cash in hand		70,829	49,136
Cash at bank - saving accounts			
- Bank Dubai Islamic		52,271	33,352
- MCB Bank Limited		4,130,373	3,024,886
- Bank Alfalah Limited (0085-1003444894)		122,843	118,649
- Bank Alfalah Limited (0085-1003447962)		1,157	1,117
		4,306,644	3,178,004
		4,377,473	3,227,140
13 GROSS RECEIPTS			
Admission fee		80,500	57,500
Annual subscription		4,721,500	4,378,500
Membership card fee		164,050	149,200
Visa letter recommendation fee		276,000	236,000
Donations		585,000	780,000
Bulletin/ diary receipts		770,000	572,600
Certificate of origin fee		172,000	330,000
		6,769,050	6,503,800
14 OTHER INCOME			
Profit on bank accounts		89,082	55,065
Rent income from Majeed hall		25,000	30,000
		114,082	85,065
15 ADMINISTRATIVE AND GENERAL EXPENSES			
Salaries, wages and other benefits		2,269,828	2,213,750
Meetings, seminars, workshops and related expenses	15.01	1,038,387	1,219,000
Bulletin/ diary printing		714,600	584,300
Membership card printing		101,800	97,200
Electricity bills		263,535	191,969
Communication		75,220	73,557
Generator fuel		10,500	43,200
Postage and telegram		88,177	89,490
Printing and stationery		83,900	40,560
Computer and IT related charges		10,410	6,070
Office supplies expenses		25,259	24,036
Newspaper and periodicals		21,885	17,653
Legal and professional		124,825	205,477
Rent, rates and taxes	15.02	28,177	-
Vehicle running		10,350	11,000
Advertisement and publicity		36,150	17,080
Repair and maintenance		148,692	227,255
Travelling and conveyance		4,540	109,600
Decoration and exhibition		165,320	191,160
Entertainment		198,211	159,997
Auditors' remuneration	15.03	30,000	60,000
Depreciation	10.02	965,665	1,127,596
Miscellaneous		36,490	8,714
		6,451,921	6,718,664

	Note	2018 Rupees	2017 Rupees
15.01 Meetings, seminars, workshops and related expenses			
Delegations BCCI visits		175,728	261,500
Seminars, conferences, workshops and other events		262,650	297,500
Meetings including AGM		600,009	660,000
		<u>1,038,387</u>	<u>1,219,000</u>
15.02 Rent, rates and taxes			
Property tax			
- Current year		13,184	-
- Prior years		14,993	-
		<u>28,177</u>	<u>-</u>
15.03 Auditors' remuneration			
Audit fee		30,000	60,000
Out of pocket expense		-	-
		<u>30,000</u>	<u>60,000</u>
16 FINANCE COST			
Bank charges		2,444	3,124
		<u>2,444</u>	<u>3,124</u>

17 TRANSACTIONS WITH RELATED PARTIES

Related parties comprise of Executive Committee Members of the Chamber and other key management personnel. Details of transactions and balances with related parties during the year, other than those which have been disclosed elsewhere in these financial statements, are as follows:

<i>Transactions for the year</i>	Note	2018 Rupees	2017 Rupees
Donations received from Executive Committee Members		<u>585,000</u>	<u>780,000</u>

18 FINANCIAL INSTRUMENTS BY CATEGORY**Financial assets as per statement of financial position**

Advances, deposits, prepayments and other receivables	4,268,000	4,302,600
Cash and bank balances	4,377,473	3,227,140
	<u>8,645,473</u>	<u>7,529,740</u>

Financial liabilities as per statement of financial position

Trade and other payables	4,066,810	4,069,512
Accrued liabilities	206,375	227,900
	<u>4,273,185</u>	<u>4,297,412</u>

18.01 Fair values of financial assets and liabilities

- Fair value is the price that would be received so sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Underlying the definition of fair value is the presumption that the Company is going concern and there is no intention or requirements to curtail materially the scale of its operation or to undertake a transaction on adverse terms.

- The carrying values of all financial assets and liabilities reflected in the financial statements approximate their fair values.

19 NUMBER OF EMPLOYEES

Average employees during the year

Number of Employees	
9	8

Employees at the end of the year

9	8
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20 NON ADJUSTING EVENTS AFTER THE BALANCE SHEET DATE

There were no non adjusting events after the balance sheet date.

21 AUTHORIZATION OF FINANCIAL STATEMENTS

These financial statements have been approved and authorized for issue on September 03, 2018.

22 GENERAL

- Figures have been rounded off to the nearest of rupee, unless otherwise stated.
- Corresponding figures have been rearranged/ reclassified, wherever necessary, to facilitate comparison.


PRESIDENT


MEMBER EXECUTIVE COMMITTEE


SECRETARY GENERAL