

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding ("MoU") is made and executed at **Lahore** on this 19th day of May, 2026.

BETWEEN

Federal Board of Revenue (FBR), a Federal Government Agency constituted under the Federal Board of Revenue Act, 2007, having its headquarters at **G-5/2, Constitution Avenue, Islamabad** (hereinafter referred to as the "**FBR**", which expression shall, where the context so requires, include its permitted assigns, administrators, and successors-in-interest).

AND

Hameed Latif Hospital, a company incorporated under the laws of the Islamic Republic of Pakistan, having its registered office at **14 New Lahore – Kasur Rd, Abu Bakar Block Garden Town, Lahore** (hereinafter referred to as the "**Hospital**", which expression shall, where the context so requires, include its permitted assigns, administrators, and successors-in-interest);

(The Hospital and the FBR are hereinafter individually referred to as a "**Party**" and collectively as the "**Parties**".)

RECITALS

A. The FBR desires to facilitate access to medical services for its serving and retired employees and their eligible dependents (hereinafter referred to as the "**Employees**").

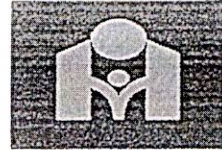
B. The Hospital is engaged in providing inpatient, outpatient, diagnostic, imaging, surgical, laboratory, and other allied medical services and has agreed to extend such services to the Employees on cash-discounted terms.

C. The Parties wish to record their mutual understanding regarding the provision of medical services on the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants and undertakings contained herein, the Parties hereby agree as follows:

1. SCOPE OF SERVICES

1.1 The Hospital shall provide inpatient, outpatient, imaging, surgical, laboratory, and other allied medical services to the serving and retired Employees of the FBR, including their parents and children.



1.2 All services shall be provided on cash payment basis, subject to discounted rates as agreed and detailed in **Annexure "A"**.

1.3 The FBR shall not bear any financial or legal liability in respect of medical services availed by any Employee under this MoU.

2. TERM AND TERMINATION

2.1 This MoU shall come into force from the date of signing and shall remain valid unless terminated earlier.

2.2 Either Party may terminate this MoU by giving one (1) month's prior written notice to the other Party, either by registered post or by hand delivery.

3. OBLIGATIONS OF THE HOSPITAL

3.1 The Hospital shall provide medical services at discounted cash rates as specified in **Annexure "A"**.

3.2 The Hospital shall extend the applicable discount to eligible Employees upon:

- Presentation of a valid FBR employee card; or
- Verification through details provided by the FBR.

3.3 No registration fee shall be charged to Employees of the FBR.

3.4 The Hospital shall ensure that:

- There are no hidden or undisclosed charges beyond the agreed rates; and
- All charges are transparent and communicated in advance where possible.

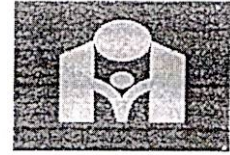
3.5 The Hospital shall provide online access, SMS alerts, and online reporting facilities to enable Employees to view diagnostic and laboratory reports.

4. OBLIGATIONS OF THE FBR

4.1 The FBR shall not be responsible for, nor shall it reimburse, any medical expenses incurred by any Employee at the Hospital.

4.2 All Employees availing medical services under this MoU shall be personally liable for payment of all charges payable to the Hospital.

4.3 The FBR will provide names, CNICs, and other relevant details of Employees and their dependents for facilitation of the cash discount arrangement, subject to applicable laws.



5. DISPUTE RESOLUTION

5.1 In the event of any dispute or difference arising out of or in connection with this MoU, the same shall be resolved amicably through mutual consultations between the senior management of the Hospital and the FBR.

5.2 The Parties agree that no dispute shall be referred to any court of law.

6. AMENDMENT

6.1 No modification, amendment, or variation of this MoU shall be valid unless made in writing and signed by both Parties.

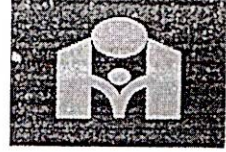
7. COMMUNICATION AND COORDINATION

7.1 Each Party shall nominate an authorized officer for coordination and communication regarding medical and diagnostic matters under this MoU.

7.2 Any change or replacement of the authorized officer shall be communicated to the other Party in writing without delay.

Details of authorized staff/officer:

Hameed Latif Hospital				
Sr #	Name	Contact No.	Designation	Email
1-	Jibran Ghani	03204341972	GM Corporate Marketing & Business Development	gm.marketing@hameedlatifhospital.com
2-	Sohail Arif Hassan	03004433354	Manager Business Development	sohail.arif@hameedlatifhospital.com
Federal Board of Revenue (FBR)				
1-	ADCIR (HQ's)	04299213812	LTO HQ's	ccir.ltu.lhr@fbr.gov.pk
2-	Zahid Zaman	0300-9446569	Steno typist	Zahidzaman@gmail.com
3-	Muhammad Arslan Aslam Butt	0314-7700994	U.D.C	Legalzone1ltu@gmail.com

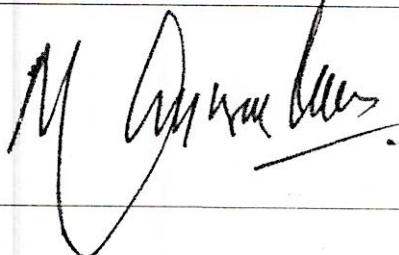
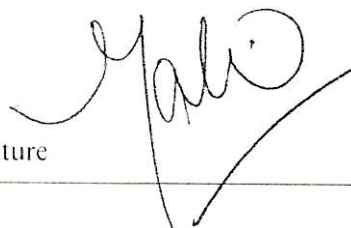
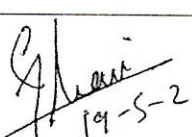


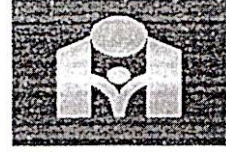
IN WITNESS WHEREOF

The Parties have executed this MoU on the date and place first written above.

**Representative of
Hameed Latif Hospital**

On Behalf of FBR

Signature 	Signature 
Name: Naveed Khan Designation: Director Finance & Strategy	Name: Tahir Habib Cheema Designation: Chief Admin FBR HQ Islamabad
Witness  19-5-26 Name: Jibran Ghani Designation: GM Corporate, Marketing & Business Development.	Witness Name: Arsalan Khan Designation: Deputy Commissioner Large Taxpayers Office, Lahore



Annexure A

That the M/S Hameed Latif Hospital will provide "Medical & Diagnostic Services" to FBR employees, their parents, and children with the following discount percentage vide list as "Annexure - A."

HLH will provide the following discount (Cash basis) on healthcare services:

S. No.	Service Category	Discount %
1	Laboratory Services	40%
2	Radiology Services	25%
3	Hospitalization Room Charges	30%
4	Ward Hospitalization Charges	35%
5	Physiotherapy	10 %
6	Nutritionist Consultant	10%
7	Mammography	50%

Note:

A. Any additional services provided to FBR employees, as well as any modifications to this Memorandum of Understanding, shall be documented and incorporated through a formal Addendum to this MOU.

B. HLH will organize orientation/awareness sessions and free medical camps for FBR members and staff by leading healthcare professionals on a regular basis according to their medical needs.