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PART II

Statutory Notifications (S.R.O.)

GOVERNMENT OF PAKISTAN

SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN

NOTIFICATION

Islamabad, the 17th April, 2020

S. R. O. 321 (I)/2020.— In exercise of the powers conferred by section 510, read with sub-section (1) of section 225 of the Companies Act, 2017 (XIX of 2017), and in partial modification of S.R.O. 131(I)/2019, dated 24th February, 2020, the Securities and Exchange Commission of Pakistan is pleased to modify the effective date for applicability of International Financial Reporting Standard- Financial Instruments (IFRS 9) in place of International Accounting standard (IAS) 39 (Financial Instruments: Recognition and Measurement) for Modarabas as “Reporting period year ending on or after 30th June, 2021 (earlier application is permitted)”.

[File No. SC/M/IFRS/Misc.27/2020.]

EJAZ ALAM KHAN,
*Secretary to the Commission/Policy
Board.*

(967)

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