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PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN
SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN

NOTIFICATION

Islamabad, the 29th September, 2022

S. R. O. 1827(I)/2022.—In exercise of the powers conferred by section 510, read with sub-section (1) of sections 225 of the Companies Act 2017 (XIX of 2017), and in modification of S.R.O. 273 (I)/2020 dated March 30, 2020, S.R.O 321(I)/2020 dated April 17, 2020 and S.R.O 800(I)/2021, the Securities and Exchange Commission of Pakistan is pleased to modify the effective date for applicability of International Financial Reporting Standard 9 - Financial Instruments in place of International Accounting Standard 39 (Financial Instruments: Recognition and Measurement) for Non-Banking Finance Companies and Modarabas, as “Reporting period/year ending on or after June 30, 2024 (earlier application is permitted)”.

[File. No. SC/NBFC-191/1FRS-9/2022]

BILAL RASUL,
Secretary to the Commission.

(4271)

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