

GOVERNMENT OF PAKISTAN
SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN

-:-:-

NOTIFICATION

Islamabad, the 14th February, 2019

S.R.O. 229 (I)/2019.- 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) (the "Act") and in partial modification of S.R.O. 1007(I)/2017 dated 4th October, 2017, the Securities and Exchange Commission of Pakistan (the "Commission") is pleased to modify the effective date for applicability of IFRS 9 (Financial Instruments) in place of IAS 39 (Financial Instruments: Recognition and Measurement) as "**Reporting period/ Year ending on or after June 30, 2019 (earlier application is permitted)**".

[File. No. EMD/IACC/4/2009]



(Bilal Rasul)

Secretary to the Commission