



CAS/100/D-IV/2015

Corporate Supervision Department
Company Law Division

Say No to Corruption

December 05, 2016

CIRCULAR NO. 39 / 2016

Subject: Transmission of Annual and Quarterly Financial Statements of Listed Companies to the Commission

Pursuant to the provisions of section 223(7) of Companies Ordinance, 2016 ("Ordinance"), a listed company shall, besides filing hard copies of its annual audited financial statements, auditor's report, director's report and chairman's review report send electronically a copy of the annual financial statements together with the aforesaid reports to the Commission.

2. In terms of section 237(2) of the Ordinance, every listed company shall transmit electronically its quarterly financial statements to the Commission.
3. The designated email address for the aforesaid transmission is **financial.statements@secp.gov.pk** The Companies are required to transmit the aforesaid financial statements in both PDF as well as M/s word/excel format on the designated email address.
4. Receipt of the financial statement, in the two formats, through above stated email, within stipulated time, shall be treated compliance of the provisions of section 223(7) and 237(2) of the Ordinance respectively, to the extent of electronic transmission of financial statements to the commission.
5. Circular No. 19 of 2004 dated April 14, 2004 requiring approval of the shareholders and the Commission for electronic transmission of quarterly financial statements to shareholder has been rendered superfluous with promulgation of the Ordinance and hence withdrawn.

(Abid Hussain)
Executive Director/HOD

Distribution:

1. Chief Executive of all listed companies through email;
2. Chief Executive of the PSX;
3. The President, Institute of chartered Accountants of Pakistan (ICAP);
4. The President, Institute of Cost and Management Accountants of Pakistan (ICMAP); and
5. Placement on the Commission's website.

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