

PART II

Statutory Notification (S. R. O.)

GOVERNMENT OF PAKISTAN

SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN

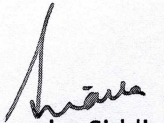
*Islamabad, the 23<sup>rd</sup> July, 2025*

NOTIFICATION

S.R.O. 1336 (I)/2025.- In exercise of the powers conferred by section 510 read with sub- section (1) of section 225 of the Companies Act, 2017 (Act No. XIX of 2017) and in partial modification of S.R.O. 1715(I)/2023 dated November 21, 2023 and S.R.O. 506(1)/2024 dated March 29, 2024, the Securities and Exchange Commission of Pakistan is pleased to modify the effective date for applicability of International Financial Reporting Standard 17 – Insurance Contracts, as **“for the period commencing from 1<sup>st</sup> January 2027”** and the applicability period of optional temporary exemption from applying IFRS 9 – Financial Instruments as **“for annual periods beginning before January 1, 2027”**.

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[SY/SECP/8/13]

  
( Sumaira Siddiqui )  
Additional Director (CS)