

Government of Pakistan
Securities and Exchange Commission of Pakistan

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Islamabad, the 31st July, 2025

NOTIFICATION

S.R.O.1415(I)/2025.- The following draft amendments to the Auditors (Reporting Obligations) Regulations, 2018, proposed to be made by the Securities and Exchange Commission of Pakistan, in exercise of the powers conferred under section 512 of the Companies Act, 2017 (XIX of 2017), are hereby published for information of all the persons likely to be effected thereby and notice is hereby given that suggestions or objections, if any, received within a period of fourteen days from the date of its publication in the official Gazette, shall be taken into consideration by the Securities and Exchange Commission of Pakistan, namely:-

DRAFT AMENDMENTS

In the aforesaid Regulations, in regulation 2, in sub-regulation (1), clause (viii) shall be substituted, namely: -

“(viii) “Unique Document Identification Number” or “UDIN” means UDIN generated from the designated portal of the Institute of Chartered Accountants of Pakistan or the Institute of Cost and Management Accountants of Pakistan, as the case may be.”

[File No. CLD/CCD/PR(12)/2017]


(Bilal Rasul)
Secretary to the Commission