

**GOVERNMENT OF PAKISTAN
SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN**


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Islamabad, June 22, 2021

NOTIFICATION

S. R. O. 800 (I)/2021. - 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 and S.R.O 321(I)/2020 dated April 17, 2020, 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, 2022 (earlier application is permitted)".

[File. No. SC/NBFC-191/IFRS-9/2021]


(Bilal Rasul)
Secretary to the Commission