

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

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Islamabad, 30<sup>th</sup> March, 2020

**NOTIFICATION**

S. R. O. 273 (I)/2020. - 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. 1332 (I)/2019 dated November 7, 2019, 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 as "Reporting period/year ending on or after June 30, 2021 (earlier application is permitted)".

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[File. No. SC/NBFC-191/IFRS-9/2020]



(Ejaz Alam Khan)  
Secretary to the Commission