

Government of Pakistan
Securities and Exchange Commission of Pakistan

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Islamabad, the 4th December, 2025

NOTIFICATION

S.R.O.2393(I)/2025.- In exercise of the powers conferred under section 512 of the Companies Act, 2017 (XIX of 2017), the Securities & Exchange Commission of Pakistan hereby make following amendments to the Auditors (Reporting Obligations) Regulations, 2018, the same having been previously published in the official Gazette vide notification SRO No. 1415(I)/2025 dated July 31, 2025, namely: -

AMENDMENT

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