



ANNUAL RETURN

- **Listed Company** - within 30 days of holding of AGM that may be extended to 45 days by the registrar.
- **Other Companies**
 - (i) In case of change in particulars, within 30 days of holding of AGM (in case of SMC as per law).
 - (ii) In case of no change in particulars in the last annual return, inform the registrar on **Form C** (Not required for SMC or private company having paid up capital of not more than Rs.3 million)

AUDITED FINANCIAL STATEMENTS

- **Listed Companies** - within 30 days of holding of AGM along with the chairman review report and statement of compliance.
- **Other Companies (excluding private companies and single member companies having paid up capital less than Rs.10 million)** - within 15 days of holding of AGM (in case of SMC as per law).
- **Foreign Companies** - within 45 days from date of submission to the public authority of the country of incorporation or within 180 days of the date accounts are made upto, whichever is earlier.

UNAUDITED FINANCIAL STATEMENTS

- **Private company and single member company (SMC) having paid up capital of upto Rs.1 million** (not being a subsidiary of a public company) - within 30 days of holding of AGM (in case of SMC as per law).

STATEMENT OF COMPLIANCE AND AUDITORS' REVIEW REPORT

- **Public Sector Companies** defined under Section 2(54) of the Companies Act, 2017 - to file statement of compliance and auditors' review report thereon along with annual audited financial statements, setting out compliance status with the Public Sector Companies (Corporate Governance) Rules, 2013.

BENEFICIAL OWNERSHIP INFORMATION

- **All Companies to file following returns along with the annual return:**
 - Particulars of substantial shareholders/ officers' shareholding or any other interest in a foreign company or body corporate on **Form 31**.
 - Particulars of companies' investment in securities or other interest in a foreign company or body corporate on **Form 32**.



PID(I) 1630/18

Securities and Exchange Commission of Pakistan