



CSD/100/D-IV/2015 - 681

Corporate Supervision Department  
Company Law Division

October 19, 2017

CIRCULAR NO. 24 / 2017

**Subject: Transmission of Annual and Quarterly Financial Statements of Listed Companies to the Commission**

Pursuant to the provisions of section 223(7) of Companies Act, 2017 (the "Act"), a listed company shall, besides filing hard copies of its annual audited financial statements, auditor's report, director's report and chairman's review report, send electronically a copy of the annual financial statements together with the aforesaid reports to the Commission.

2. In terms of section 237(2) of the Act, every listed company shall electronically transmit its quarterly financial statements to the Commission.

3. The Commission has designated email address [financial.statements@secp.gov.pk](mailto:financial.statements@secp.gov.pk) for the electronic transmission of annual and quarterly financial statements. The Companies are required to transmit the financial statements in PDF as well as MS Excel format to the designated email address.

4. The email address as reported by a company in its annual report i.e Form A/ B shall be treated as official email address of the company. Emails only from official email addresses of companies shall be received by the system.

5. Receipt of the annual and quarterly financial statements in the prescribed electronic formats from official email address of a company at the Commission's designated email address, within stipulated time, shall be considered as compliance of the provisions of section 223(7) and 237(2) of the Act respectively, so far as those relate to electronic transmission of financial statements to the Commission.

6. After promulgation of the Act and the aforementioned prescribed requirements, the Circular No. 19 of 2004 dated April 14, 2004 that requires approval of the companies' shareholders and the Commission for electronic transmission of quarterly financial statements to shareholders stands withdrawn.

7. In addition to electronic transmission of annual & quarterly financial statements to the Commission through aforesaid designated email, all listed companies shall continue e-filing of their accounts with the concerned registrar through eServices.

  
(Abid Hussain)  
Executive Director/HOD

**Distribution:**

1. Chief Executive of all listed companies through email;
2. Chief Executive of the PSX;
3. The President, Institute of chartered Accountants of Pakistan (ICAP);
4. The President, Institute of Cost and Management Accountants of Pakistan (ICMAP); and
5. Placement on the Commission's website.

SECURITIES AND EXCHANGE  
COMMISSION OF PAKISTAN  
NIC Building, 63 Jinnah Avenue,  
Islamabad, Pakistan

PABX: +92-51-9207091-4, Fax: +92-51-9100454, 9100471, Email: [webmaster@secp.gov.pk](mailto:webmaster@secp.gov.pk), Website: [www.secp.gov.pk](http://www.secp.gov.pk)