**App-6**

**THE COMPANIES ACT, 2017**

**THE COMPANIES REGULATIONS, 2024**

[Regulations 138, 140, 143 & 30]

**APPLICATION FOR REGISTRATION AS A GROUP,**

**ALTERATION THEREIN OR DESIGNATION AS A GROUP FOR TAXATION**

**PART-I**

|  |
| --- |
| *(Please complete in bold capital letters)* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1.1 | CUIN (Incorporation Number) |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| 1.2 | Name of holding company |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1.3 | Fee Payment Details | 1.3.1 | Challan No |  | 1.3.2 | Amount (Rs.) |  |

**PART-II**

***(This part is applicable for registration as a Group)***

M/s. (Name of holding company *along-with its group registration number*), hold shares in the subsidiary companies (as per the statement of shareholding attached as Appendix-A), all locally incorporated under the Companies Act, 2017, with the same accounting year end and intend to constitute a Group comprising of following companies:

i. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (holding company)

ii. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

iii. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**PART-III**

***(This part is applicable for alteration in a Group)***

1. It is hereby informed that the composition of the Group registered under Sr. No. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ dated \_\_\_\_\_\_\_\_\_\_\_ has been changed as under:

i. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (holding company)

ii. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

iii. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2. Appendix-A of revised statement of shareholding and original certificate of registration of a Group/ original certificate of change in the composition of a Group are attached herewith.

**PART-IV**

***(This part is applicable for certification of group taxation)***

M/s (Name of holding company) hold 100% shares in the following subsidiary companies, all locally incorporated under the Companies Act 2017, having similar year end, constitute a Group

i. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

ii. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

iii. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

and intend to opt to be taxed as one fiscal unit for the purpose of Group Taxation under section 59AA of the Income Tax Ordinance, 2001. The details of investment of the holding company in the share capital of the subsidiary companies is given hereunder:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| S. No. | Name of subsidiary(ies) and CUIN | No. of shares issued by the company | Par value | Amount of total Paid-up Capital (Rs.) | No. of shares held by the above-named holding company | % of shareholding of above-named holding company in the subsidiary | Date(s) of acquisition of shares | Relevant evidence (Form A or any other document) |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

**PART-V**

***(This part is applicable for certification of group relief)***

M/s \_\_\_\_\_\_(Name of holding company)\_\_\_\_\_\_\_ along with the following subsidiary companies

i. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

ii. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

iii. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

locally incorporated under the Companies Act 2017, comprise a group of companies and intends to avail Group Relief under section 59B of the Income Tax Ordinance, 2001 on the ground that:

1. that the holding company namely; M/s.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ is listed on stock exchange in Pakistan and hold \_\_\_\_\_\_% (55% or more) shares in \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (subsidiary company(ies)); or
2. that the holding company namely; M/s.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ directly hold \_\_\_\_\_\_\_% (75% or more) of the share capital of the subsidiary companies namely:
   * 1. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
     2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
     3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**PART-VI**

|  |  |
| --- | --- |
| 2.1 | **Declaration**:  I do hereby solemnly and sincerely declare that the information provided in the form is:  (i) true and correct to the best of my knowledge, in consonance with the record as maintained by the Company and nothing has been concealed; and  (ii) hereby reported after complying with and fulfilling all requirements under the relevant provisions of law, rules, regulations, directives, circulars and notifications whichever is applicable. |

|  |  |  |  |
| --- | --- | --- | --- |
| 2.2 | Name of applicant / authorized person |  |  |

|  |  |  |
| --- | --- | --- |
| 2.3 | Signatures |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Day | |  | Month | |  | Year | | | |
| 2.4 | Date |  |  |  |  |  |  |  |  |  |  |

***Enclosures****: As per Regulations 134 to 139, as applicable.*

**Appendix-A to App-6**

**THE COMPANIES ACT, 2017**

**THE COMPANIES REGULATIONS, 2024**

[Regulation 139 & 140]

**STATEMENT OF SHAREHOLDING**

**AS ON \_\_\_\_\_\_\_\_\_\_\_\_\_**

**Particulars of the Holding company**

|  |  |
| --- | --- |
| Name |  |
| CUIN |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **No. of shares** | **Par value** | **Amount (Rs.)** | **Held by** | **Percentage of shareholding** |
|  |  |  |  | (Names of the sponsors/directors)\* |  |
| Total Paid-up Capital |  |  |  |  |  |
|  |  |  |  |  |  |
|  | **No. of shares** | **Par value** | **Amount (Rs.)** | **Investment made in subsidiaries and associates** | **Percentage of total investment** |
|  |  |  |  |  |  |
| Total Long-term Investments |  |  |  |  |  |

**Particulars of the Subsidiaries**

|  |  |
| --- | --- |
| i. Name |  |
| CUIN |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **No. of shares** | **Par value** | **Amount (Rs.)** | **Held by** | **Percentage of shareholding** |
|  |  |  |  | (Names of the holding company) |  |
| Total Paid-up Capital |  |  |  |  |  |
|  |  |  |  |  |  |
|  | **No. of shares** | **Par value** | **Amount (Rs.)** | **Investment in other companies** | **Percentage of total investment** |
| Total Long-term Investments |  |  |  |  |  |
|  |  |  |  |  |  |

|  |  |
| --- | --- |
| ii. Name |  |
| CUIN |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **No. of shares** | **Par value** | **Amount (Rs.)** | **Held by** | **Percentage of shareholding** |
|  |  |  |  | (Names of the holding company) |  |
| Total Paid-up Capital |  |  |  |  |  |
|  |  |  |  |  |  |
|  | **No. of shares** | **Par value** | **Amount (Rs.)** | **Investment in other companies** | **Percentage of total investment** |
| Total Long-term Investments |  |  |  |  |  |
|  |  |  |  |  |  |

\* If shares have been owned, held or controlled by the spouse or minor children of the sponsor/shareholder, the fact shall be disclosed separately.

Signature of Chief Executive/Company Secretary of the holding company

**Appendix-B to App-6**

**THE COMPANIES ACT, 2017**

**THE COMPANIES REGULATIONS, 2024**

[Regulation 138 & 140]

**AFFIDAVIT**

We, the directors of\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (name of the holding company) do hereby, solemnly affirm and testify that the contents of the application and the documents submitted to the Securities and Exchange Commission of Pakistan for grant of approval to form a Group under the Companies Regulations, 2024 are true and correct to the best of our knowledge and belief and nothing has been concealed therein.

DEPONENTS

(Signature)

The Deponent(s) is/are identified by me

**Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**ADVOCATE**

**(Name and Seal)**

Solemnly affirmed before me on this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_ at \_\_\_\_\_\_\_\_\_\_\_\_\_\_ by the Deponent(s) above named who is/are identified to me by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Advocate.

**Signature\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**OATH COMMISSIONER FOR TAKING AFFIDAVIT**

**(Name and Seal)**