

**Government of Pakistan**  
**Securities and Exchange Commission of Pakistan**

-.-.-

*Islamabad, the 2<sup>nd</sup> January, 2024*

NOTIFICATION

**S.R.O. 9 (I)/2024.-** In exercise of powers conferred by section 512 of the Companies Act, 2017 (XIX of 2017), the Securities and Exchange Commission of Pakistan is pleased to make the following amendments to the Auditors (Reporting Obligations) Regulations, 2018, the same having been previously published for comments vide S.R.O. 1481(I)/2023 dated October 18, 2023, namely: -

**AMENDMENTS**

In the aforesaid Regulations, -

(1) in regulation 2, in sub-regulation (1), -

- (i) in clause (vi), the word “and” at the end shall be omitted;
- (ii) in clause (vii), for the full stop the expression “; and” shall be inserted and thereafter, following new clause (viii) shall be inserted, namely: -

“(viii) “Unique Document Identification Number” or “UDIN” means UDIN generated from the designated portal of the Institute of Chartered Accountants of Pakistan.”;

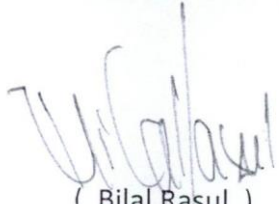
(2) after regulation 6, following new regulation 6A shall be inserted, namely: -

**“6A. UDIN.-** It shall be mandatory for auditors to mention UDIN on all reports issued under these regulations”; and

(3) in annexure I, II, III, IV, V and VI, at the bottom of the said annexures, after the word “[date]” the word “[UDIN]” shall be inserted.

---

[File No. CLD/CCD/PR(12)/2017]

  
( Bilal Rasul )  
Secretary to the Commission