

**SCHEDULE FOR FILLING OF RETURNS AND DOCUMENTS WITH
SECURITIES & EXCHANGE COMMISSION OF PAKISTAN**

A. LIST OF FORMS TO BE FILED:-

SR. #	FORM NO.	DESCRIPTION	SECTION	COMPANIES GENERAL PROVISION RULES	SUBMISSION			BY	APPLICABLE ON	Fee (Rs.)
					TO WHOM	EVENT	DAYS WITHIN			
1	1	Declaration of Applicant for Incorporation	30(2)	4	Registrar Office where the promoters intend to register the company	- At the time of Incorporation	-	The proposed Director or Consultant engaged in formation of the company.	All Types of Companies	200
2	2	Application to SECP for Conversion of Public Limited Company to Private Company	44	7	Executive Director (Company Law)	- Upon Conversion from public to private company	Not later then 60 days of the passing of Special Resolution	Chief Executive or Company Secretary	Public Company	200 (Filing Fee) + 500 (Application Fee)
3	3	Return of Allotments	73(1)	-	Registrar office where company is registred	- On any Allotment of Shares	Within 30 days of the allotment of shares	Chief Executive or Company Secretary or Director	All Types of Companies	200
4	4	Particulars of Oral Contract relating to Shares	73(2)	-	Registrar office where company is registred	- On any Allotment of Shares	Within 30 days of the allotment of shares	Chief Executive or Company Secretary or Director	All Types of Companies	200
5	5	Statement of the amount of rate percent of the commission payable in respect of shares/ debentures and of the number of the shares/ debentures for which persons have agreed to subscribe for absolutely or conditionally	82	-	Registrar office where company is registred	- Before the payment of commission	On the ocurence of the event	Chief Executive or Company Secretary or Director	Listed and Non-Listed Company	200

	6	6	Notice of consolidation, division or sub-division of shares, specifying the shares so consolidated, divided or sub-divided or the cancellation of shares (otherwise than in connection with a Reduction of share capital under section 96 of the CO'84)	92/93	-	Registrar office where company is registred	- Upon any Consolidation or Sub-Division or exercising of any power	Within 15 days of the consolidation or division or excersing of its powers	Chief Executive or Company Secretary or Director	All Types of Companies	200
	7	7	Notice of Increase in nominal share capital	92/94	-	Registrar office where company is registred	- At the time of Increase in nominal share capital	Within 15 days after passing of resolution	Chief Executive or Company Secretary or Director	All Types of Companies	200 + Registration Fee payable on amount equal to Increased Capital MINUS Fee paid on capital immediately before the increase.
	8	8	Notice of Increase in number of members	94	-	Registrar office where company is registred	- At any Increase in the number of members	Within 15 days after passing of resolution	Chief Executive or Company Secretary or Director	Companies not having share capital	200
	9	9	Notice of the Court's Order Disallowing/ Confirming the Variations of the Rights of Holders of special class of shares.	108(5)	-	Registrar office where company is registred	- At the time of Receiving of Court's Orders	Within 15 days of the service of court's order to the company	Chief Executive or Company Secretary or Director	All Types of Companies	200
	10	10	Particulars of Mortgages and Charges	121,129 & 463	-	Registrar office where company is registred	- At the time of creation of Mortgage or Charge	Within 21 days of creation of Mortgage or Charge	Chief Executive or Company Secretary or Director	All Types of Companies	5000

11	11	Particulars of Mortgage or Charge subject to which property has been acquired	122 & 463	-	Registrar office where company is registered	- When acquisition of such property is complete	Within 21 days of the acquisition	Chief Executive or Company Secretary or Director	All Types of Companies	5000
12	13	Registration of entire series of debentures/ redeemable capital	123,124 & 463	-	Registrar office where company is registered	- When the execution deed is executed	Within 21 days of the execution deed's date	Chief Executive or Company Secretary or Director	All Types of Companies	5000
13	14	Particulars of an issue of redeemable capital / debentures in a series when more than one issue in the series is made	123 & 463	-	Registrar office where company is registered	- When the execution deed is executed	Within 21 days of the execution deed's date	Chief Executive or Company Secretary or Director	All Types of Companies	5000
14	16	Particulars of Modification of mortgage/charge	129(3) & 463	-	Registrar office where company is registered	- At the time of modification of Mortgage or Charge	Within 21 days of the modification of Mortgage or Charge	Chief Executive or Company Secretary or Director	All Types of Companies	5000
15	17	Memorandum of Complete satisfaction of mortgage / charge	132 & 463	-	Registrar office where company is registered	- Upon satisfaction in full of mortgages / charges	Within 21 days of satisfaction or payment	Chief Executive or Company Secretary or Director	All Types of Companies	5000
16	18	Notice of Appointment of Receiver or Manager	137 & 464	-	Registrar office where company is registered	- On receipt of the order or appointment	Within 15 days of the receipt of court's order or appointment	Person who receives the order from the court to appoint as receiver	All Types of Companies	200
17	19	Notice to be given by Receiver or Manager on ceasing to act as such	138(1) & 464	-	Registrar office where company is registered	- From the date of ceasing to act as such	Within '15 days from ceasing to act as such	Receiver	All Types of Companies	200
18	20	Receiver or Manager Abstract or receipts and payments	138 & 464	-	Registrar office where company is registered	- At the end of every 6 months	Within 30 days after the end of 6 months	Receiver	All Types of Companies	200
19	21	Situation of registered office or any change therein	142	-	Registrar office where company is registered	- From the Day on which it Begins to Carry on the business or any change in its registered office	From the 28 days after the date of its Incorporation or of the change	Chief Executive or Company Secretary or Director	All Types of Companies	200

20	22	Declaration with the compliance with the conditions of section 146 of the companies ordinance 1984 before commencing business in case of a company issuing a prospectus	146	-	Registrar office where company is registered	- At the time of obtaining of certificate of Commencing Business by a public company	-	Chief Executive or Company Secretary or Director	Public Company	200
21	23	Declaration before commencing business in case of a company filling Statement in lieu of prospectus	146(1)(e)	-	Registrar office where company is registered	- At the time of obtaining of certificate of Commencing Business by a public company	-	Chief Executive or Company Secretary or Director	Public Company	200
22	24	Notice of rectification of register of members	154	-	Registrar office where company is registered	- Upon any receipt of Court's Order by the company to file a notice to register	Within 15 days from the receipt of order	Chief Executive or Company Secretary or Director	All Types of Companies	200
23	25	Statutory Report	157	-	Registrar office where company is registered & to every member	- Upon the holding of statutory meeting	At least 21 days before the meeting	Not less then three Directors (one of whom shall be Chief Executive)	Public Company	200
24	26	Special Resolution	172	-	Registrar of Companies at the Head Office	- On the Passing of every Special Resolution	Within 15 Days from the date of passing of special resolution	Chief Executive or Company Secretary or Director	All Types of Companies	200
25	27	List of Persons Consenting to Act as Directors	184	-	Registrar office where company is registered	- From the Date of Appointment or Nomination	Within 14 Days From the date of appointment or Nomination	Chief Executive or Company Secretary or Director	Public Company	200
26	28	Consent to Act as Director/Chief Executive	184	-	Registrar office where company is registered	- From the Date of Appointment or Nomination	14 Days From the date of appointment or Nomination	Person who consents to act as a Director or Chief Executive	Public Company	200

	27	29	Particulars of Directors and Officers, including the chief executive, Managing Agent, Secretary, Chief Accountant, Auditors and Legal Advisers, or of any change therein	205	-	Registrar office where company is registered	- At the time of Incorporation or Any changes in the appointed Directors, Officers, CEO, etc	14 Days From the date of Incorporation or of the change	Chief Executive or Company Secretary or Director	All Types of Companies	200
	28	30	Resolution passed by members pursuant to section 208	208	15	Executive Director (Company Law) and the Registrar office where company is registered	- Upon any passing of special resolution	Within 15 days of passing of such resolution	Chief Executive or Company Secretary or Director	Public Company	200
	29	31	Return containing particulars of beneficial ownership of Listed Securities as at	222	-	Executive Director (Company Law), and the Registrar office where company is registered	- Upon acquiring such interest or position	30 days from acquiring such interest	Director, CEO, Managing Agent, Chief Accountant, Company Secretary or Auditor or every person who is beneficial owner of the listed company	Listed Company	200
- Upon any change in the Interest or Position							Within 15 days from any change in Interest/Position	200			
	30	32	Return of change of Beneficial ownership of Listed Securities and making of Gains	222 & 224	-	Registrar of Companies at the Head Office & the SECP	- Upon change in Interest or Sale, Purchase	Within 30 days from such commencement	Director, CEO, Managing Agent, Chief Accountant, Company Secretary or Auditor or every person who is beneficial owner	Listed Company	200
- Upon any further change in Interest or Sale, Purchase							Less than 6 months	200			
	31	33	Notice of Address at which Books of Accounts are Maintained	230(1) & 464	-	Registrar office where company is registered	- Upon Decision of directors to keep Books of account at other place than Registered Office or any change in the Books of account place	Within 7 days of the decision of directors	Chief Executive or Company Secretary or Director	All Types of Companies	200

32	34	Pattern Of Shareholding	236(2)(d) & 464	-	Registrar office where company is registred	- When Financial Statements have been laid before the company in AGM each time	Within 30 days From the date of such AGM by public company	Chief Executive or Company Secretary or Director	Public Company or a Private Company which is a subsidiary of Public Company	200
33	35	Application for extention in period for payment of dividnd	251(2)	-	Registrar of Companies at the Head Office	- On every Declaration of Dividend by the company	45 days from declaration of dividnd	Chief Executive	All Types of Companies	200 (Filing Fee) + 500 (Application Fee)
34	36	Notice to Dissenting Shareholders	289	-	Dissenting Shareholders	- Whenever a Transferee company desires to aquire shares of any dissenting shareholders	Within 60 days after expiry of 120 days which were given for approval of tranfer of shares	Chief Executive or Company Secretary or Director	Transferee company	200
35	37	Information to be furnished in relation to any offer of a Scheme or contract involving the Transfer of Shares or any Class of shares in the Transferor company to the Transferee company	289(5)	21	Registrar of office where company is registred	- Whenever company directors recommend acceptance	-	Chief Executive or Company Secretary or Director	Transferor company	200
36	38	Documents (Charter / Statute / Memorandum and Articles, etc) Delivered for registration by a foreign company	452(1)(a)	22 & 23	Registrar of office where company is registred	- On making of any Alteration in Documents referred in section 451	Within 30 days of alteration	Principle Officer of any Authorized person	Foreign Company	200
37	39	Return showing address of the registered or principal office of a Foreign Company or of any change therein	451(1)(b) & 452 (b)	-	Registrar of office where company is registred	- On establishment of place of business in Pakistan or Any change in the place of business in Pakistan	Within 30 days of establishment or from alteration/section	Principle Officer of any Authorized person	Foreign Company	200
38	40	Return showing particulars of Directors, CEO and Secretaries of a foreign company or of any alteration therein	451(1)(c) & 452(c)	-	Registrar of office where company is registred	- On the establishment of place of business in Pakistan or Change of Any Person	Within 30 days of establishment or from alteration/change	Principle Officer of any Authorized person	Foreign Company	200

39	41	Return showing particulars of Principal Officer of a foreign company or of any change therein.	451(1)(d) & 452(d)	-	Registrar of office where company is registered	- On the establishment of place of business in Pakistan or Change of Any Person	Within 30 days of establishment or from alteration/change	Principle Officer of any Authorized person	Foreign Company	200
40	42	Return showing particulars of Persons Resident in Pakistan Authorised to Accept Service on behalf of a foreign company or of any change therein.	451(1)(e) & 452(e)	-	Registrar of office where company is registered	- On the establishment of place of business in Pakistan or Change of Any Person	Within 30 days of establishment or from alteration/change	Principle Officer of any Authorized person	Foreign Company	200
41	43	Return showing address of the Principal Place of Business in Pakistan of a Foreign Company or of any change therein.	451(1)(f) & 452(f)	-	Registrar of office where company is registered	- On the establishment of place of business in Pakistan or Change of Any Person	Within 30 days of establishment or from alteration/change	Principle Officer of any Authorized person	Foreign Company	200
42	44	Return of Alteration in Charter, etc of a Foreign Company	452(a)	22 & 23	Registrar of office where company is registered	- On making any Alteration in Documents	Within 30 days of alteration or change	Principle Officer of any Authorized person	Foreign Company	200
43	45	List of Places of business established by a foreign company in Pakistan and submission of accounts by foreign companies	453(1)	-	Registrar of office where company is registered	- Once in Every Year	Within 45 days form the date of submission of documents to the public authority of country of Incorporation or within 6 months of the date upto which the relevant accounts are made up, which ever is earlier	Principle Officer of any Authorized person	Foreign Company	200
44	46	Notice by a Foreign Company on Ceasing to have any Place of business in Pakistan	458	-	Registrar of office where company is registered	- When the Intention to Cease any Place of business in Pakistan arise.	Within 30 Days Before it intends to Cease a place of business	Principle Officer of any Authorized person	Foreign Company	200

45	A	Annual Return of a company Having Share Capital	156	-	Registrar of office where company is registred	- On the conclusion of every AGM or Whenthe Last day of Calendar year Approaches	Listed----45 days. Non-Listed----30 days of AGM or if no AGM then Last day of calendar year.	Chief Executive or Company Secretary or Director	All Types of Companies (Having share capital)	200
46	B	Annual Return of a company Not Having Share Capital	156	-	Registrar of office where company is registred	- On the conclusion of every AGM or When the Last day of Calendar year Approaches	30 days of AGM or if no AGM then Last day of calendar year.	Chief Executive or Company Secretary or Director	NGOs and Non Profit Organizations (Companies Not having share capital)	200
B. LIST OF OTHER DOCUMENTS TO BE FILED:-										
REPORTING/FILING REQUIREMENTS BY PUBLIC LISTED COMPANIES (Under the Companies Ordinance 1984, and other laws)										
NO.	DOCUMENTS		TO WHOM	CUT OFF DATE/PERIOD OF FILING			BY	APPLICABLE ON	Fee (Rs.)	
62	AGM Notice									
	a.	Through fax	Enforcement Department, SECP	- Same date on which it is sent to the shareholders- atleast 21 days before the date of AGM.			Chief Executive or Company Secretary or Director of the company	Public Listed Company	NIL	
	b.	Newspaper clippings of AGM notice	Enforcement Department, SECP	- Should be published 21 days before the date of AGM and should be sent to SEC within 07 days of their publication.			Chief Executive or Company Secretary or Director of the company	Public Listed Company	NIL	
	c.	Statement of material facts u/s 160 of the ordinance in case of special business	Enforcement Department, SECP	- To be circulated with the notice when a company decides to hold a AGM to do special business.			Chief Executive or Company Secretary or Director of the company	Public Listed Company	NIL	
63	EOGM Notice									

	a.	Through fax	Enforcement Department, SECP	- Same date on which it is sent to the shareholders- atleast 21 days before the date of AGM.	Chief Executive or Company Secretary or Director of the company	Public Listed Company	NIL
	b.	Newspaper clippings of EOGM notice	Enforcement Department, SECP	- Should be published 21 days before the date of AGM and should be sent to SEC within 07 days of their publication.	Chief Executive or Company Secretary or Director of the company	Public Listed Company	NIL
	c.	Statement of material facts u/s 160 of the ordinance in case of special business	Enforcement Department, SECP	- To be circulated with the notice when a company decides to hold a EOGM to do special business.	Chief Executive or Company Secretary or Director of the company	Public Listed Company	NIL
64	Financial Reports and Statements						
	a.	Annual Financial Statements	Enforcement Department, SECP	- To be circulated atleast 21 days before the date of AGM.	Chief Executive or Company Secretary or Director of the company	Public Listed Company	200
	b.	Quarterly Financial Statements	Enforcement Department, SECP	- 1st & 3rd Quarter: Within 1 month of the close of the quarter. - 2nd Quarter (Half Yearly): Within 2 months of the close of the quarter with limited scope review by statutory auditors.	Chief Executive or Company Secretary or Director of the company	Public Listed Company	200
	c.	Cost audit reports	Enforcement Department, SECP	- Within 60 days of appointment of cost auditors.	Chief Executive or Company Secretary or Director of the company	Public Listed Company	200
	d.	Application for Appointment of Cost Auditor under Rule 3(ii) of Companies (Audit of Cost Accounts) Rules, 1998	Enforcement Department, SECP	- Within 30days of the close of financial year.	Chief Executive or Company Secretary or Director of the company	Public Listed Company	500
65	Code of Corporate Governance						

	a.	Certificate of secretarial compliance	Enforcement Department, SECP	- With the annual return filed with the registrar.	Chief Executive or Company Secretary or Director of the company	Public Listed Company	NIL
	b.	Certificate of best practices compliance	Enforcement Department, SECP	- With annual accounts.	Chief Executive or Company Secretary or Director of the company	Public Listed Company	NIL
C. OTHER RESPONSIBILITIES OF COMPANIES:-							
NO.	RESPONSIBILITY	SECTION	COMPLIANCE		BY	APPLICABLE ON	Fee (Rs.)
53	Holding of Annual General Meeting	158	- Within eighteen months from the date of incorporation, within four months from the date close of accounts, not later than fifteen months from the date of last AGM and at least once in a clander year.		Company	All Types of Companies	NIL
54	Statutory Meeting (For public company only)	157	- Not less than three months and not more than six months for the dare at which the company is entiled to commence the business		Company	Public Company	NIL
55	Commencement of business	305 ©	- Within one year from the date of incorporation.		Company	Public Company	NIL
56	Payment of dividend	251	- Within fourty five days from the date of decalaraion of dividend.		Company	All Types of Companies	NIL
57	Extra Ordinary General Meeting	159 (4)	- Within twenty one days from the date of deposit of the requisition		Company	All Types of Companies	NIL
58	Notification of defect or invalidity to the transfere of shares or debentures.	77	- Within thirty days		Company	All Types of Companies	NIL
59	Refusal of transfer of shares or debentures	78	- Within thirty days		Company	All Types of Companies	NIL
60	Issuance of shares or debentures	74	- Within ninety days after allotment of shares or debenturs		Company	All Types of Companies	NIL

61	Completion of winding by the liquidator	387 (5)	- Within one year from the date of commence of liquidation.	Liquidator.	All Types of Companies	NIL
D. PERIODIC STATEMENTS FURNISHED BY MUTUAL FUNDS:-						
Applicable on Closed-end fund (including investment company and closed end scheme) and Open-end funds						
STATEMENT NO.	STATEMENTS FILED BY MUTUAL FUNDS	PERIODIC	TIME FOR FILING	BY	APPLICABLE ON	Fee (Rs.)
1	- Statement of Assets and Liabilities	Monthly	Within 10-days from the close of month	Mutual Fund	Close-End & Open-End Mutual Fund	NIL
2	- Statement of investment in listed, un-listed securities, government, other securities.	Monthly	Within 10-days from the close of month	Mutual Fund	Close-End & Open-End Mutual Fund	NIL
3	- Statement of Transactions with Associated Undertaking	Monthly	Within 10-days from the close of month	Mutual Fund	Close-End & Open-End Mutual Fund	NIL
4	- Statement of Brokerage Charges	Monthly	Within 10-days from the close of month	Mutual Fund	Close-End & Open-End Mutual Fund	NIL
SR. NO.	FILING OF ACCOUNTS AS PRESCRIBED UNDER THE NBFC RULES	PERIODIC	TIME FOR FILING	BY	APPLICABLE ON	Fee (Rs.)
1	- Quarterly accounts of mutual funds	Quarterly	Within one month of the close of the quarter - except second quarter which is filed within 2 month of the close of quarter.	Mutual Fund	Close-End & Open-End Mutual Fund	200
2	- Annual audited accounts, directors' report and auditors' report of the Mutual Fund.	Annual	Within four month from the close of the financial year	Mutual Fund	Close-End & Open-End Mutual Fund	200
Applicable on Investment Advisor and Asset Management Company						

SR. NO.	FILING OF ACCOUNTS AS PRESCRIBED UNDER THE CONDITION(S) OF NBFC LICENSE	PERIODIC	TIME FOR FILING	BY	APPLICABLE ON	Fee (Rs.)
1	- Half-yearly accounts	Quarterly	Within two months of the close of the half-year.	The Company	Investment Advisor & Investment Company	200
2	- Annual audited accounts, directors' report and auditors' report.	Annual	Within four month from the close of the financial year	The Company	Investment Advisor & Investment Company	200
E. PERIODIC STATEMENTS TO BE FILED WITH REGISTRAR MODARABA BY MODARABAS:-						
SR. NO.	STATEMENTS/ACCOUNTS PRESCRIBED UNDER THE MODARABA LAW	PERIODIC	TIME FOR FILING	BY	APPLICABLE ON	Fee (Rs.)
1	- List of certificate holders and a summary thereof	Annual	Within 18 months from the floatation of modaraba and filed with the Registrar within 30 days from the date of re-opening of the Register of the certificate holders relative to declaration of dividend, otherwise as on December 31 of the year [Rule 23]	Modaraba	Modaraba	500
2	- Return as to allotment of Modaraba Certificates		Within one month from the floatation of Modaraba [Rule 26]	Modaraba	Modaraba	500

	3	- Five copies of annual audited accounts of the modaraba signed by the chief executive and two directors of the modaraba company are required to be filed with the Registrar Modaraba and circulated amongst certificate holders.	Annual	Within four month from the close of the financial year. As per SECP directive no. 2(10)SE/SMD/2002 dated March 28, 2002	Modaraba	Modaraba	500
	4	- Quarterly accounts of modaraba	Quarterly	Within one month of the close of the quarter - except second quarter which is filed within 2 month of the close of quarter.	Modaraba	Modaraba	500
	5	- Audited accounts, directors' report and auditors' report of the Modaraba Company.	Annual	Filed with the Registrar Modaraba simultaneously with its circulation to shareholders i.e. 21 days prior to holding of Annual General Meeting of the Modaraba Company.	Modaraba	Modaraba	500
	SR. NO.	STATEMENTS FILED UNDER VARIOUS CIRCULARS ISSUED BY REGISTRAR MODARABA	PERIODIC	TIME FOR FILING	BY	APPLICABLE ON	Fee (Rs.)
	1	- Report of Operations of the Modaraba, filed under Condition No. 19 of the Modaraba Authorization Certificate/Additional Conditions to Modaraba Authorization Certificate imposed vide Circular dated 12.11.1991	Quarterly	Within 7 days of the close of the quarter	Modaraba	Modaraba	500
	2	- Report of Leasing Operations of the Modaraba, filed under Condition of Permission Letter for conducting leasing operations and Circular dated 22.11.1993 which prescribed format of the report, subsequently amended vide Circular dated 13.07.1994.	Quarterly	Within 7 days of the close of the quarter	Modaraba	Modaraba	500
	3	- Report of Investment Portfolio of the Modaraba, filed under condition No. 11 of Modaraba Authorization Certificate, subsequently amended vide Circular dated 26.06.1994	Half-yearly	Within 30 days of the close of half-year	Modaraba	Modaraba	500

STATEMENT NO.	STATEMENTS FILED UNDER PRUDENTIAL REGULATIONS FOR MODARABAS	PERIODIC	TIME FOR FILING	BY	APPLICABLE ON	Fee (Rs.)
1	- Statement of Assets and Liabilities	Monthly	Within 7 days of the close of the month	Modaraba	Modaraba	500
2	- Statement of Assets and Liabilities along with Annexure A, B & C	Quarterly	Within 7 days of the close of the quarter	Modaraba	Modaraba	500
3	- Statement of details of Investment in Shares COM, COIs etc.	Quarterly	Within 7 days of the close of the quarter	Modaraba	Modaraba	500
4	- Statement of Sector-wise Distribution of Fund	Quarterly	Within 7 days of the close of the quarter	Modaraba	Modaraba	500
5	- Statement of Overdues/Defaults	Quarterly	Within 7 days of the close of the quarter	Modaraba	Modaraba	500
6	- Statement of Re-scheduled/re-structured Facilities	Quarterly	Within 7 days of the close of the quarter	Modaraba	Modaraba	500
7	- Statement of Loans/Facilities sanctioned and disbursed by the Modaraba during the quarter	Quarterly	Within 7 days of the close of the quarter	Modaraba	Modaraba	500